

MINUTES OF THE POLICY & FINANCE COMMITTEE

Held on Wednesday 16th September 2020 at 7.00pm

The meeting took place in a virtual environment using “Zoom” video conferencing technology and members of the public and press were given the opportunity to observe or participate in the meeting.

PRESENT: Cllr Jeremy Heron (Chairman)
Cllr Andy Briers
Cllr Philip Day
Cllr John Haywood
Cllr Peter Kelleher
Cllr Tony Ring

IN ATTENDANCE: Chris Wilkins, Town Clerk
Nicola Vodden, Meetings Administrator
Rory Fitzgerald, Finance Manager
Cllr Gareth Deboos (*until 8:05pm*)

ABSENT: Cllr Gloria O’Reilly
Cllr Steve Rippon-Swaine (Vice Chairman)

F/5821 PUBLIC PARTICIPATION

There were no members of the public present.

F/5822 APOLOGIES FOR ABSENCE

The Town Clerk reported that apologies for absence had been received from Cllrs O’Reilly and Rippon-Swaine.

F/5823 DECLARATIONS OF INTEREST

Although they were not declarable pecuniary interests, Cllr Heron made members aware that in respect of *Report A*, the recipient of transaction 79 was a good friend and the recipient of transaction 109 was a family member. In addition, as a District Councillor, he highlighted that transaction 88 had been paid to NFDC.

Although it was not a declarable pecuniary interest, Cllr Deboos indicated that he undertakes voluntary work for the organisation, which was the subject of the agenda item 12.

F/5824 MINUTES OF THE PREVIOUS MEETING

RESOLVED: That the minutes of the meeting held on 15th July 2020, having been circulated, be approved and signed by the Chairman as a correct record.

F/5825 FINANCIAL REPORTS

The Chairman provided details of the transactions in excess of £1,000.

Cllr Ring confirmed that the purchase of a van for the grounds team had been value for money and reported that the van was serving its purpose well.

It was noted that the timer for the Lantern of Remembrance had now been installed and the software programmed with the required dates. This cost had been met from donations and the remaining surplus would fund a plaque(s) to explain about the lantern and be displayed on the Gateway building.

The RFO indicated that the second instalment of the precept was anticipated at the end of September and, as soon as the funds clear a transfer would be made into the CCLA investment account.

In relation to the budget position, the RFO reported that both income and expenditure were below that expected. There was a significant underspend in payroll due to a delay in recruitment of additional staff at Carvers Clubhouse and the pay award, which has only just been approved (but will be backdated to April and adjusted this month). The underspend matches the under recovery of income. There had been an upturn in cemetery receipts, however this was still less than planned, but the shortfall was less than last reported.

RESOLVED:

- 1) That the list of cheque payments on the Imprest account for July and August be authorised;
- 2) That Cllr Heron's verification and signing of bank reconciliations and statements for September and quarterly thereafter be noted;
- 3) That the total amounts of petty cash for July and August were not available at the meeting (*see note**);
- 4) That the Statement of Town Council Balances be noted and Inter Account transfers be authorised;
- 5) That arrangements be made for Cllrs Heron and Day to sign the finance reports following the meeting;
- 6) That the Finance Manager's budgetary monitoring report and position in respect of earmarked reserves be noted;

(*Note following the meeting: petty cash total for July 2020 was confirmed as -£88.91 (£47.52 spend and £135.63 cash receipt) and the total for August was £92.03).

ACTION R Fitzgerald / C Wilkins
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F/5826

END OF YEAR FORMALITIES 2019/20

Members considered the RFO's report on the Annual Governance & Accountability Return 2019/20 (*Annex B*) and the Balance Sheet as at 31st March 2020 (*Annex C*).

Referring to *Annex B* pg 3 of 6, the RFO provided further detail in relation to the auditor's conclusions (in July) in respect of objectives A, H, J and L. This information is also included in paragraph 2 of the RFO's report.

He assured Members that the discrepancies had been identified, all balances were now correct and appropriate processes had been put in place. In light of this, the RFO intended to contact the internal auditor to discuss the possibility of amending his findings, before formal submission of the AGAR. The public will be able to exercise their rights to scrutinise the accounts for a period following that.

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In addition, Members reviewed a previous decision to suspend Grant Aid awards and agreed that applications would now be accepted and considered from the next meeting.

RESOLVED: 1) That the Town Council balance sheet (*Annex C*) as at 31st March 2020 be approved and signed by the RFO and Town Mayor; and
2) That applications for Grant Aid be accepted and put before the Committee at the next available meeting.

RECOMMENDED TO FULL COUNCIL: That the Annual Governance & Accountability Return 2019/20 (*Annex B*) be approved, signed and submitted to the external auditor.

ACTION R Fitzgerald / C Wilkins
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**F/5827
CIL REPORT**

Members expressed some surprise at the low receipts of Community Infrastructure Levy (CIL) considering the development rate in Ringwood. The Deputy Town Clerk had checked the figures with officers at NFDC.

Cllr Heron offered to investigate and circulate further information on the collection of funds by NFDC and the amounts transferred to Town and Parish Councils.

RESOLVED: That the position in relation to CIL (*Annex D*) receipts be noted.

ACTION R Fitzgerald / Cllr Heron

**F/5828
REAL WORKING PARTY**

The Town Clerk provided some background to the REAL Working Party's recommendation, explaining that the Council had been prepared to support a grant application by RACE to Veolia for tree planting. Match funding of £1,050 had previously been approved by the Committee. The grant application was withdrawn as the planting had to take place on one site and none of the sites identified were considered suitable for the scale of planting required.

The Working Party requested that the Committee consider donating the match funding to RACE for tree planting. The proposed grant project would be scaled back and some of the high cost elements removed. Members wished to support the project and agreed the recommendation.

RESOLVED: That the previously approved £1,050 to support the Veolia Grant application be reallocated to the purchase of saplings.

ACTION C Wilkins / R Fitzgerald
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**F/5829
FESTIVE DECORATIONS BUDGET**

Cllr Ring provided an update on the Christmas tree socket in the Market Place and indicated that if this work was completed, the Market Place would be equipped to take a 25ft tree. It was noted that there was a shortfall in the provision for festive decorations and that the amount available was not enough to purchase and dress the tree in the Market Place.

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He indicated that the Events Team's view was that the additional expenditure required should be met from the events reserve, if it was not possible to secure sponsorship. He was in the process of sourcing a tree, but he did not know precisely what that figure would be.

Members considered and approved the proposal to increase the budget to cover the full expected cost of installing and decorating a Christmas tree in Market Place.

RESOLVED: 1) That enquiries be made to establish when the new Christmas Tree socket in the Market will be installed and ready for use;
2) That a budget provision of £6,000 for a Christmas tree be approved, on the basis that the Event's Team endeavour to obtain some sponsorship.

ACTION C Wilkins

**F/5830
PROJECTS**

RESOLVED: That the update in respect of projects (*Annex E*) be noted.

ACTION C Wilkins

**F/5831
EXCLUSION OF THE PRESS AND PUBLIC**

RESOLVED: That, in accordance with section 1(2) of the Public Bodies (Admission to Meetings) Act 1960, the press and public be excluded because publicity would be prejudicial to the public interest by reason of the confidential Nature (*Confidential Minute Annex F*)

Cllr Deboos indicated that he undertakes voluntary work for the tenant and therefore had a personal interest in the confidential item. He left the meeting at 8:05pm.

**F/5832
ASSIGNMENT OF GREENWAYS LEASE**

Members considered the Town Clerk's report (*Confidential Annex G*).

RESOLVED: That the Town Clerk's recommendations in respect of the assignment of Greenways lease be approved.

ACTION C Wilkins

There being no further business, the Chairman closed the meeting at 8.22 pm.

Note: The text in the Action Boxes above does not form part of these minutes.

RECEIVED
30th September 2020

APPROVED
21st October 20020

TOWN MAYOR

COMMITTEE CHAIRMAN

Page 4 of 4
Chairman's initials

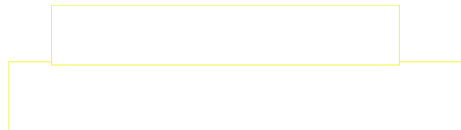
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RINGWOOD TOWN COUNCIL

FINANCIAL REPORTS FOR

POLICY & FINANCE COMMITTEE MEETING



16th September 2020

Paid Expenditure Transactions

between 01/07/20 and 31/08/20

Start of year 01/04/20

Cheque	Paid date	Tn no	Order	Gross	Vat	Net	Cttee	Details	Heading	
DD	01/07/20	999		£409.00	£0.00	£409.00	RLOS	New Forest District Council	NFDC Rats Cemetery July 2020	3200/1/5
DD	01/07/20	1000		£193.00	£0.00	£193.00	P&F	New Forest District Council	NFDC Rates Carvers C/House July 2020	2802/1/6
SO	01/07/20	1001		£80.00	£0.00	£80.00	P&F	TLC Online	July 2020	2000/1/14
DD	01/07/20	1002		£356.40	£59.40	£297.00	P&F	CF Corporate Finance Ltd	01/07/20-30/09/20	2000/1/9
71	07/07/20	1003		£170.40	£28.40	£142.00	RLOS	SCS Spreader & Sprayer Testing Ltd	To service Allman spraying unit.	3000/3/2
		1004/1		£1,440.00	£240.00	£1,200.00	RLOS	Pete Best	Tree safety work at Kick Park	3000/2/11
		1004/2		£717.60	£119.60	£598.00	RLOS	Pete Best	Tree maintenance work at Churchyard	3000/2/11
72	07/07/20	1004	RTC803590	£2,157.60	£359.60	£1,798.00		Pete Best	Tree safety work	3000/2/11
73	07/07/20	1005		£50.00	£0.00	£50.00	RLOS	Ringwood Pest Control	Wasps Nest in fuel shed Cemetery.	3300/2/2
		1006/1		£239.98	£40.00	£199.98	P&F	screwfix	Dorgard Hold-open device	2000/3/4
73	07/07/20	1006	RTC803583	£239.98	£40.00	£199.98		screwfix	Fire Door retainers for the Gateway	2000/3/4
		1007/1		£300.00	£50.00	£250.00	P&F	Environment Agency	Advice on waste licence surrender	2400/18
75	07/07/20	1007	RTC803610	£300.00	£50.00	£250.00		Environment Agency	Enaced Pre-Application Advice service fee	2400/18
76	07/07/20	1008		£195.83	£32.64	£163.19	RLOS	Peter Noble Ltd	1 Drop down bollard for Poulner Lakes Carpark area. (Travellers)	3000/2/7
77	07/07/20	1009		£321.17	£53.53	£267.64	RLOS	Peter Noble Ltd	To take off and replace electrical unit on John Deere Tractor and refit belt on John Deere ride on mower.	3000/3/2
78	07/07/20	1010		£391.66	£65.28	£326.38	RLOS	Peter Noble Ltd	Drop down bollards for North Poulner Road to stop Travellers.	3000/2/9
		1011/1		£1,342.20	£223.70	£1,118.50	P&F	Ringwood Surplus Store	Business Support Packs	2210/1
79	07/07/20	1011	RTC803656	£1,342.20	£223.70	£1,118.50		Ringwood Surplus Store	Covid19 - Business Support Packs - part 1	2210/1
DD	08/07/20	1015		£65.99	£11.00	£54.99	RLOS	UK Fuels Ltd	June 2020	3000/1/10
80	09/07/20	1012		£57.48	£9.58	£47.90	RLOS	R M Smith Fencing Limited	3 x 6 ft fence posts 2 3.6 4x2 4 bags post fix. For hand rail at Castleman steps.	3000/2/10
		1013/1		£275.40	£45.90	£229.50	P&F	Central Computer Management Ltd	Payroll Processing (01/07/2020 - 30/09/22020)	2310/1
		1013/2		£0.78	£0.13	£0.65	P&F	Central Computer Management Ltd	Postage & Packaging	2310/1
81	09/07/20	1013	RTC803670	£276.18	£46.03	£230.15		Central Computer Management Ltd	Payroll Processing	2310/1
82	09/07/20	1014		£84.00	£14.00	£70.00	P&F	Concentrate Limited	July 2020	2802/2/1
83	11/07/20	952		£274.08	£45.68	£228.40	RLOS	Peter Noble Ltd	To replace solinoid on John Deere ride on mower and 2 gr	3000/3/2



Paid Expenditure Transactions

between 01/07/20 and 31/08/20

Start of year 01/04/20



Cheque	Paid date	Tn no	Order	Gross	Vat	Net	Cttee	Details	Heading	
BGC	14/07/20	1016		£156.60	£26.10	£130.50	P&F	Austin & Wyatt	Fees July 2020	2400/19
BP	14/07/20	1018		£6,058.21	£0.00	£6,058.21	P&F	Hampshire County Council	Pension June 2020	2600/1/3
			1021/1	£463.00	£0.00	£463.00	P&F	Purchase Power	Franking Machine Top Up	2000/1/10
84	14/07/20	1021	RTC803672	£463.00	£0.00	£463.00		Purchase Power	Franking Machine Top Up	2000/1/10
			1022/1	£132.00	£22.00	£110.00	P&F	Dorset Electrical Solutions Ltd	Remedial work following unsatisfactory ECIR	2100/3
85	15/07/20	1022	RTC803678	£132.00	£22.00	£110.00		Dorset Electrical Solutions Ltd	Electrical work at 92 Southampton Road	2100/3
			1023/1	£13.93	£2.32	£11.61	P&F	Hampshire County Council	window envelopes	2000/1/8
86	15/07/20	1023	RTC803673	£13.93	£2.32	£11.61		Hampshire County Council	Gateway Stationery	2000/1/8
			1024/1	£70.42	£11.74	£58.68	P&F	1st Stop Cleaning	Cleaning of Ringwood Gateway - 4 hours - 7/8/9/10 July 2020	2000/3/2
87	15/07/20	1024	RTC803668	£70.42	£11.74	£58.68		1st Stop Cleaning	Cleaning	2000/3/2
89	16/07/20	983		£834.25	£0.00	£834.25	P&F	New Forest District Council	ICT SLA 1/4/19 to 21/10/19	2000/1/12
88	16/07/20	984		£39,976.80	£6,662.80	£33,314.00	P&F	New Forest District Council	RTC share of Gateway costs 2019/2020	2100/5
DD	16/07/20	1028		£144.10	£6.86	£137.24	PT&E	SSE Southern Electric	Carvers Qtr1 20/21	4000/1/2
			1020/1	£121.40	£20.23	£101.17	P&F	Zoom Video Communications Inc	Additional licence for Nicki	2000/1/15
Lloyds CC	20/07/20	1020	RTC803664	£121.40	£20.23	£101.17		Zoom Video Communications Inc	Zoom Licence	2000/1/15
PAY	20/07/20	1045		£6.50	£0.00	£6.50	Counc	Lloyds Bank	Charges July 2020	10111
DD	21/07/20	1029		£14.15	£0.00	£14.15	P&F	Worldpay	July 2020	2802/2/4
DD	22/07/20	1030		£4,643.68	£0.00	£4,643.68	P&F	Inland Revenue	June 2020	2600/1/2
DD	24/07/20	1031		£21,378.66	£0.00	£21,378.66	P&F	Salaries	July 2020	2600/1/1
DD	24/07/20	1032		£312.43	£52.07	£260.36	P&F	Elite Business Systems UK Ltd (EBS Telecoms)/BT Openreach	July 2020	2501/3
			1034/1	£205.38	£34.23	£171.15	P&F	Status Computers	SonicWall NetExtender licence	2000/1/15
90	27/07/20	1034	RTC803658	£205.38	£34.23	£171.15		Status Computers	User licences for remote working	2000/1/15
			1035/1	£345.60	£57.60	£288.00	P&F	Edge IT Systems Ltd	Allotments software training	2310/2
91	27/07/20	1035	RTC803684	£345.60	£57.60	£288.00		Edge IT Systems Ltd	Allotments training	2310/2
			1037/1	£108.00	£18.00	£90.00	RLOS	Mant Leisure	To supply 3 x trampoline strips	3000/2/16
			1037/2	£54.72	£9.12	£45.60	RLOS	Mant Leisure	To supply 2 x tubes mastic	3000/2/16
			1037/3	£210.00	£35.00	£175.00	RLOS	Mant Leisure	Labour	3000/2/16

Paid Expenditure Transactions

between 01/07/20 and 31/08/20

Start of year 01/04/20

Cheque	Paid date	Tn no	Order	Gross	Vat	Net	Cttee	Details	Heading
		1037/4		£120.00	£20.00	£100.00	RLOS	Mant Leisure	Callout
93	27/07/20	1037	RTC803679	£492.72	£82.12	£410.60		Mant Leisure	Trampoline repairs
94	27/07/20	1038		£18.00	£3.00	£15.00	RLOS	Insight Security & Facilities Ltd	Monthly Callout Charges.
95	27/07/20	1039		£77.97	£12.99	£64.98	RLOS	screwfix	Replacement Drill Bits for Wood and Metal as old ones worn out /broken wood saw and box of multi screws.
96	27/07/20	1040		£91.31	£0.00	£91.31	P&F	Taste Vending Ltd	Coffee and supplies for clubhouse
97	27/07/20	1041		£98.80	£16.47	£82.33	P&F	Taste Vending Ltd	Rental - July 2020
92	28/07/20	1036		£1,186.80	£197.80	£989.00	RLOS	WP Group (Upton Oil)	1000 litres of White Diesel for Tractors.
PAY	28/07/20	1042		£17.10	£0.00	£17.10	P&F	Lloyds Bank	Bank Charges July 2020
		1033/1		£5.29	£0.00	£5.29	P&F	Barclay Card	Twinkl July 2020
		1033/2		£2.26	£0.38	£1.88	P&F	Barclay Card	Lidl July 2020
		1033/3		£12.95	£2.16	£10.79	P&F	Barclay Card	Jaiv Ltd July 2020
		1033/4		£14.28	£0.00	£14.28	P&F	Barclay Card	Amazon July 2020
DD	29/07/20	1033		£34.78	£2.54	£32.24		Barclay Card	July 2020
		1043/1		£1,860.00	£310.00	£1,550.00	P&F	Southern Internal Audit Partnership, HCC	Internal audit for FY 2019-20
98	30/07/20	1043	RTC803685	£1,860.00	£310.00	£1,550.00		Southern Internal Audit Partnership, HCC	Internal audit services
		1025/1		£30.24	£1.44	£28.80	RLOS	Utility Warehouse	UW Sports Pav June 2020
		1025/2		£2.40	£0.40	£2.00	RLOS	Utility Warehouse	UW Sports Pav June 2020
DD	31/07/20	1025		£32.64	£1.84	£30.80		Utility Warehouse	UW Sports Pavilion June 2020
		1026/1		£30.30	£5.06	£25.24	RLOS	Utility Warehouse	UW Cem June 2020
		1026/2		£31.20	£5.20	£26.00	RLOS	Utility Warehouse	UW Cem June 2002
		1026/3		£29.66	£1.41	£28.25	RLOS	Utility Warehouse	UW Cem June 2020
		1026/4		£2.40	£0.40	£2.00	RLOS	Utility Warehouse	UW Cem June 2020
DD	31/07/20	1026		£93.56	£12.07	£81.49		Utility Warehouse	UW Cemetery June 2020
DD	31/07/20	1044		£55.00	£0.00	£55.00	P&F	Information Commissioners Office	Subs 2020
DD	03/08/20	1046		£409.00	£0.00	£409.00	RLOS	New Forest District Council	NFDC Rates Cemetery August 2020
DD	03/08/20	1047		£193.00	£0.00	£193.00	P&F	New Forest District Council	NFDC Rates Carvers C/House August 2020
SO	03/08/20	1048		£80.00	£0.00	£80.00	P&F	TLC Online	August 2020

Paid Expenditure Transactions

between 01/07/20 and 31/08/20

Start of year 01/04/20



Cheque	Paid date	Tn no	Order	Gross	Vat	Net	Cttee	Details	Heading
99	04/08/20	1049		£180.00	£30.00	£150.00	P&F	Cleansing Service Group Ltd	Annual service single pump station Carvers
		1050/1		£110.40	£18.40	£92.00	P&F	Edge IT Systems Ltd	Remote Desktop licence fee
100	04/08/20	1050	RTC803687	£110.40	£18.40	£92.00		Edge IT Systems Ltd	User licence subscriptions
		1051/1		£597.74	£99.62	£498.12	P&F	David Rowden T/A Down To Earth	Lantern timer installation
101	04/08/20	1051	RTC803696	£597.74	£99.62	£498.12		David Rowden T/A Down To Earth	Memorial Lantern electrical work
		1052/1		£30.00	£5.00	£25.00	P&F	RFS Technology	Fire Alarm Battery
		1052/2		£30.00	£5.00	£25.00	P&F	RFS Technology	Fire Alarm Battery
101	04/08/20	1052	RTC803697	£60.00	£10.00	£50.00		RFS Technology	Greenways fire alarm service parts
103	04/08/20	1053		£154.51	£25.75	£128.76	RLOS	Peter Noble Ltd	To remove deck and replace drive shaft coupling that had worn out.
104	04/08/20	1054		£108.00	£18.00	£90.00	RLOS	Peter Noble Ltd	To look at and repair hydrolic lift system on woodchipper.
105	04/08/20	1055		£1,132.31	£188.72	£943.59	RLOS	Tudor Environmental	New pedestrian sprayer.
106	04/08/20	1056		£114.48	£19.08	£95.40	RLOS	Aquam Water Services	Standpipe 15/06/20-30/06/20
107	04/08/20	1057		£201.59	£33.60	£167.99	RLOS	Aquam Water Services	Standpipe 01/07/20-31/07/20
		1058/1		£10.37	£1.73	£8.64	P&F	Hampshire County Council	Large blue wipe rolls
		1058/2		£16.85	£2.81	£14.04	P&F	Hampshire County Council	single fold hand towels
		1058/3		£51.76	£8.63	£43.13	P&F	Hampshire County Council	Alcohol hand gel
		1058/4		£34.50	£5.75	£28.75	P&F	Hampshire County Council	Teccare Spray bottles
		1058/5		£27.58	£4.60	£22.98	P&F	Hampshire County Council	teccare wipes
108	04/08/20	1058	RTC803665	£141.06	£23.52	£117.54		Hampshire County Council	Covid 19 Supplies for Ringwood Gateway - front office and Back offices.
DD	04/08/20	1070		£398.59	£66.43	£332.16	P&F	BNP Parabis	Carvers Café printer
DD	05/08/20	1059		£44.51	£7.42	£37.09	RLOS	UK Fuels Ltd	July 2020
		1027/1		£67.23	£11.21	£56.02	RLOS	Utility Warehouse	UW May & June 2020 CC
		1027/2		£64.57	£10.76	£53.81	P&F	Utility Warehouse	UW May & June 2020 CC
		1027/3		£188.20	£8.96	£179.24	P&F	Utility Warehouse	UW May & June 2020 CC
		1027/4		£4.80	£0.80	£4.00	P&F	Utility Warehouse	UW May & June 2020 CC
DD	12/08/20	1027		£324.80	£31.73	£293.07		Utility Warehouse	Utility Warehouse May & June 2020 Carvers Clubhouse
109	12/08/20	1062		£2,500.00	£0.00	£2,500.00	RLOS	Miss G F L Heron	To purchase Volkswagon van

Paid Expenditure Transactions

between 01/07/20 and 31/08/20

Start of year 01/04/20

Cheque	Paid date	Tn no	Order	Gross	Vat	Net	Cttee	Details	Heading
BGC	13/08/20	1060		£156.60	£26.10	£130.50	P&F	Austin & Wyatt	Fees August 2020
BGC	13/08/20	1061		£133.80	£22.30	£111.50	P&F	Austin & Wyatt	Toilet repairs
110	14/08/20	1063		£48.00	£8.00	£40.00	P&F	Ian Dods	Locksmith worked required on fire exit of Clubhouse
		1064/1		£192.38	£32.06	£160.32	RLOS	Letters & Logos Ltd	3mm ACM panel A2 sized with printed and laminated graphics (play area signs)
		1064/2		£64.13	£10.69	£53.44	RLOS	Letters & Logos Ltd	3mm ACM panel A2 sized with printed and laminated graphics (skate park signs)
111	14/08/20	1064	RTC803686	£256.51	£42.75	£213.76		Letters & Logos Ltd	Play Area and Skate Park Signs
112	14/08/20	1065		£32.00	£5.33	£26.67	RLOS	screwfix	8 tins white marker paint for football pitch initial mark out 10 acre
113	14/08/20	1066		£19.99	£3.33	£16.66	RLOS	screwfix	SDS Drill Bit Set.
114	14/08/20	1067		£18.00	£3.00	£15.00	RLOS	Insight Security & Facilities Ltd	Call out charge for security alarm Cemetery.
115	14/08/20	1068		£1,986.40	£0.00	£1,986.40	RLOS	Little Banks Nursery	Summer plants etc.
		1069/1		£34.00	£0.00	£34.00	P&F	Mr N and Mrs MD Burton	Return of ground deposit£24 and key deposit £10 on UK28
116	14/08/20	1069	RTC803708	£34.00	£0.00	£34.00		Mr N and Mrs MD Burton	Return of ground deposit £24 and key deposit £10 on UK28
BP	17/08/20	1075		£6,017.10	£0.00	£6,017.10	P&F	Hampshire County Council	Pension July 2020
Lloyds CC	17/08/20	1081		£109.49	£18.25	£91.24	RLOS	Amazon	Makita HR2630 3-Mode SDS+ Rotary Hammer 26mm 240 V
Lloyds CC	17/08/20	1082		£157.50	£0.00	£157.50	P&F	TV Licensing	for Carvers Clubhouse
117	18/08/20	1071		£735.00	£122.50	£612.50	RLOS	Ping Table Tennis England	Semi-permanent table at Carvers Rec Ground
PAY	18/08/20	1100		£6.50	£0.00	£6.50	Counc	Lloyds Bank	Bank Charges August 2020
DD	19/08/20	1079		£10.14	£0.00	£10.14	P&F	Worldpay	Carvers Café
DD	20/08/20	1077		£150.88	£7.18	£143.70	P&F	British Gas	Greenways 14/05/20-30/07/20
DD	21/08/20	1076		£4,836.39	£0.00	£4,836.39	P&F	Inland Revenue	July 2020
DD	21/08/20	1078		£90.84	£4.33	£86.51	P&F	SSE Southern Electric	Market Place Qtr2 20/21
118	24/08/20	1072		£31.80	£5.30	£26.50	P&F	Central Southern Security	3 new key fobs for Carvers Clubhouse
1073	24/08/20	1073		£51.67	£8.61	£43.06	RLOS	Letters & Logos Ltd	2 new magnetic signs for the ford transit van.
		1074/1		£164.35	£27.39	£136.96	P&F	New Forest Ice Cream	Ice cream order for delivery
120	24/08/20	1074	RTC803714	£164.35	£27.39	£136.96		New Forest Ice Cream	Ice Creams for resale at Carvers Clubhouse
DD	24/08/20	1080		£313.90	£52.32	£261.58	P&F	EBS (UK) Ltd	August 2020



Paid Expenditure Transactions

between 01/07/20 and 31/08/20

Start of year 01/04/20



Cheque	Paid date	Tn no	Order	Gross	Vat	Net	Cttee	Details	Heading
DD	25/08/20	1086		£22,890.28	£0.00	£22,890.28	P&F	Salaries	August 2020 2600/1/1
		1087/1		£265.00	£0.00	£265.00	RLOS	DVLA	Vehicle Tax for one year for VW Caddy WR08 WWJ 3000/3/2
DD	27/08/20	1087	RTC803721	£265.00	£0.00	£265.00		DVLA	Vehicle Tax 3000/3/2
121	27/08/20	1089		£118.80	£19.80	£99.00	P&F	SLCC Enterprises Ltd	ILCA Charmaine Training 2802/2/6
		1090/1		£60.00	£10.00	£50.00	P&F	SLCC Enterprises Ltd	To book 2 places for Chris Wilkins and Jo Hurd 2310/2
122	27/08/20	1090	RTC803735	£60.00	£10.00	£50.00		SLCC Enterprises Ltd	Virtual National Conference - 12th to 16th October 2020 2310/2
123	27/08/20	1091		£98.80	£16.47	£82.33	P&F	Taste Vending Ltd	August 2020 2802/2/1
		1092/1		£250.00	£0.00	£250.00	P&F	TW Photography	Location photos for new website 2000/1/14
124	27/08/20	1092	RTC803703	£250.00	£0.00	£250.00		TW Photography	Photography services for new website 2000/1/14
		1093/1		£60.00	£10.00	£50.00	P&F	Lisa Austin	White Shirts 2600/1/6
125	27/08/20	1093	RTC803719	£60.00	£10.00	£50.00		Lisa Austin	Uniform 2600/1/6
126	27/08/20	1094		£54.98	£9.16	£45.82	RLOS	Elliott Brothers Ltd	Drain housing and cover to replace damaged one in Cemetery. 3200/2/5
127	27/08/20	1095		£288.00	£48.00	£240.00	RLOS	Ringwood & Fordingbridge Skip Hire	To empty skip at Cemetery. 3200/2/8
128	27/08/20	1096		£42.00	£7.00	£35.00	RLOS	New Forest Farm Machinery Ltd	1 strimmer head for FS460c. 3000/3/2
		1097/1		£24.32	£4.05	£20.27	P&F	Itec	33943 2000/1/9
		1097/2		£41.78	£6.96	£34.82	P&F	Itec	336220 2000/1/9
		1097/3		-£44.50	-£7.42	-£37.08	P&F	Itec	credit for 336220 2000/1/9
129	27/08/20	1097		£21.60	£3.59	£18.01		Itec	Copier 2000/1/9
		1083/1		£30.24	£5.04	£25.20	RLOS	Utility Warehouse	UW Cemetery July 2020 3000/1/6
		1083/2		£31.20	£5.20	£26.00	RLOS	Utility Warehouse	UW Cemetery July 2020 3200/1/6
		1083/3		£31.61	£1.51	£30.10	RLOS	Utility Warehouse	UW Cemetery July 2020 3200/1/1
		1083/4		£2.40	£0.40	£2.00	RLOS	Utility Warehouse	UW Cemetery July 2020 3200/1/1
DD	28/08/20	1083		£95.45	£12.15	£83.30		Utility Warehouse	UW Cemetery July 2020 3000/1/6
		1084/1		£41.66	£1.98	£39.68	RLOS	Utility Warehouse	UW Sprts Pav July 2020 3000/1/1
		1084/2		£2.40	£0.40	£2.00	RLOS	Utility Warehouse	UW Sprts Pav July 2020 3000/1/1
DD	28/08/20	1084		£44.06	£2.38	£41.68		Utility Warehouse	UW Sports Pavilion July 2020 3000/1/1
		1085/1		£10.00	£1.67	£8.33	RLOS	Utility Warehouse	UW C Chouse July 2020 3000/1/6

Paid Expenditure Transactions

between 01/07/20 and 31/08/20

Start of year 01/04/20

Cheque	Paid date	Tn no Order	Gross	Vat	Net Cttee	Details	Heading	
		1085/2	£32.30	£5.38	£26.92	P&F Utility Warehouse	UW C Chouse July 2020	2802/2/5
		1085/3	£107.21	£5.11	£102.10	P&F Utility Warehouse	UW C Chouse July 2020	2802/1/3
		1085/4	£2.40	£0.40	£2.00	P&F Utility Warehouse	UW C Chouse July 2020	2802/1/3
DD	28/08/20	1085	£151.91	£12.56	£139.35	Utility Warehouse	UW Carvers Chouse July 2020	3000/1/6
PAY	28/08/20	1098	£16.45	£0.00	£16.45	P&F Lloyds Bank	Bank charges August 2020	2000/1/18
Total			£132,468.94	£9,653.69	£122,815.25			



POLICY AND FINANCE COMMITTEE 16th SEPTEMBER 2020**BANK BALANCES & PROPOSED TRANSFERS**

Account Name	Predicted		Actual at	Predicted	Proposed Transfers		Predicted
	31-Aug-20		31-Aug-20	Movement	Cash Out	Cash In	30-Sep-20
	£		£	£	£	£	£
Imprest (Current) Account	84,918		156,752	209,954	-310,000		56,706
Business Account	51,544		11,545			40,000	51,545
Investment Accounts	410,000		410,000			270,000	680,000
Greenways Rent Deposit	10,700		10,725				10,725
Petty Cash - Imprest	156		60				60
Petty Cash - Carvers Clubhouse	100		100				100
VIC Change Float	50		50				50
Information Desk Float	75		75				75
TOTAL BANK BALANCES	557,543		589,307	209,954	-310,000	310,000	799,261

nb all balances, other than the investment accounts, are held with Lloyds Bank plc unless otherwise stated

PROPOSED TRANSFER AUTHORISATIONS:

DATE

16th September 2020

16th September 2020

Investment Accounts	CCLA	Instant access
---------------------	-------------	----------------

Notes:

- | | |
|--|-----------------|
| 1 Imprest Account | £ |
| Anticipated net expenditure to end September | 50,000 |
| Second instalment of precept | -259,954 |
| Net Movement on imprest account | -209,954 |
- 2 Investment Maturity**
No investments due to mature
- 3** The bank accounts were reconciled as at 31st August 2020
- 4** With reference to the Greenways Rent Deposit Accounts, the ground Floor deposit is £7,000 and the 1st floor deposit is £2,637. These sums will be paid over to the tenant at the end of the tenancy, with interest accrued, subject to the Council having no cause to claim funds for damages.
- 5** A temporary nominal account has been implemented to act as a change float for the VIC. This will be in operation only for the period when the VIC is open during the spring and summer at weekends and bank holidays. The balance is £50.00.
- 6** A nominal account has been implemented to reflect the float of £75.00 held by the Information Desk.
- 7** The Town Council's Imprest and Business bank accounts are held with Lloyds Bank plc

REPORT TO POLICY & FINANCE COMMITTEE – 16th SEPTEMBER 2020**BUDGETARY CONTROL PERIOD 5 – End of AUGUST 2020****1. BACKGROUND**

- 1.1 The purpose of this report is to inform Members of the actual income and expenditure for the first five months of the year 2020-21.
- 1.2 Income and expenditure to the end of August has been compared against the original budget forecast which was approved at the January meeting of this Committee. A subsequent updated forecast has been prepared and this will be updated for the next meeting of this Committee.
- 1.3 A summary income & expenditure comparison report is included at Appendix 1.

2. INCOME & EXPENDITURE APRIL 2020 to AUGUST 2020

- 2.1 Expenditure to the end of August totalled £261,248. However, this includes a balance of £11,052 in the wages control accounts pending settlement of tax and pensions contributions to the inland revenue and HCC. The total expenditure is therefore £272,300 against an expenditure budget of £724,124, or 37.6%. This is considerably less than we would expect at this point in the year and whilst some of the variance is due to timing differences with some large payments expected later in the year, there are now some significant underspends in several areas.
- 2.2 The most notable of these underspends is pay costs. The budget for the year, including the approved extra Carvers Clubhouse staff, is £453,887. The underspend at the end of August stands at just over £28,000. Around £5,000 is attributable to the delayed implementation of the pay award which has now been agreed. Accrued back pay will be paid in September, so the next monitoring report will present a truer picture. Recruitment of the extra clubhouse staff has been delayed which, together with reduced hours because of lockdown, has reduced costs in that area by almost £10,000. However the additional staff are now in place and the clubhouse has been able to open to a limited extent and as a result spend in August was very close to the budget for the month. Underspends have also arisen because of the decision not to open the Visitor Information Centre. The remaining payroll underspend is mainly due to staffing vacancies and a reduction in overtime.
- 2.3 The lockdown has had an impact on spend across the board with reduced requirements for office supplies, training and travel costs. Grounds maintenance costs have also been lower than originally planned, although water charges for the allotments have exceeded the budget and will result in a small overspend. Similarly, a revised operational risk assessment resulted in a decision to spend in excess of the available budget on the installation of flashing lights on the ride on mower used by the grounds staff. Surprisingly, perhaps, the amount spent in response to vandalism is lower than anticipated.
- 2.4 Income received to date, excluding the precept and CIL stands at £70,617, or just 30.4% of the budget. As previously reported, there is an underlying drop in income across the board and whilst income from sales will be offset to some degree by reduced costs of sales, the loss of net profit is currently running at around £3,000. Cemeteries income has recovered somewhat but is still below the budgeted figure with an under recovery against the budget to date of £3,600. Allotments income is also below budget, but receipts are now starting to be received following the processing of annual invoices in August.
- 2.5 Income will continue to be monitored carefully over the coming months, but it is very likely that receipts will fall below budget plans.

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3. Reserves

- 3.1 Reserves at 1st April were £485,709.27
- 3.2 The original budget makes provision for a net transfer to reserves of £23,889. This is very likely to reduce given current circumstances but will be monitored carefully during the year. The reserves movements for 2019-20 and 2020-21 are included at Appendix 2.

4. FINANCIAL IMPLICATIONS

- 4.1 It is now almost halfway through the year and the emerging position is that whilst income will fall short of expected levels, expenditure is also likely to fall by a similar amount. However, there remains sufficient funds in reserves to cover any shortfall should income reduce more than expenditure.

5. RECOMMENDATION

It is **recommended** that:-

- 5.1 The budget position is noted.

For further information please contact:

Rory Fitzgerald, Finance Manager or

Tel: 01425 484723

rory.fitzgerald@ringwood.gov.uk

For further information please contact:

Chris Wilkins, Town Clerk

Tel: 01425 484720

Chris.wilkins@ringwood.gov.uk

Financial Budget Comparison

Comparison between 01/04/20 and 01/09/20 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/20

	2020/21	Reserve Movements	Actual Net	Balance	
INCOME					
Policy & Finance					
200	Revenue Income	£132,298.00	£0.00	£42,975.21	-£89,322.79
280	Carvers Club House Income	£12,170.00	£0.00	£336.24	-£11,833.76
999	Suspense	£0.00	£472.74	£715.23	£715.23
Total Policy & Finance		£144,468.00	£472.74	£44,026.68	-£100,441.32
Recreation, Leisure & Open Spaces					
300	Revenue Income (RLOS)	£35,408.00	£0.00	£10,017.78	-£25,390.22
320	Cemetery Income	£45,531.00	£0.00	£15,328.54	-£30,202.46
330	Allotment Income	£5,306.00	£0.00	£33.41	-£5,272.59
Total Recreation, Leisure & Open Spaces		£86,245.00	£0.00	£25,379.73	-£60,865.27
Planning, Town & Environment					
400	Income	£1,100.00	£0.00	£1,100.00	£0.00
Total Planning, Town & Environment		£1,100.00	£0.00	£1,100.00	£0.00
Council					
100	Precept	£0.00	£0.00	£259,953.50	£259,953.50
102	Interest Business A/c	£0.00	£0.00	£2.33	£2.33
110	Client Deposits	£0.00	£0.00	£108.53	£108.53
Total Council		£0.00	£0.00	£260,064.36	£260,064.36
Total Income		<u>£231,813.00</u>	<u>£472.74</u>	<u>£330,570.77</u>	<u>£98,757.77</u>

Financial Budget Comparison

Comparison between 01/04/20 and 01/09/20 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/20

	2020/21	Reserve Movements	Actual Net	Balance	
EXPENDITURE					
Policy & Finance					
2000	Establishment	£103,390.00	£0.00	£35,512.74	£67,877.26
2100	Maintenance	£34,158.00	£0.00	£34,729.39	-£571.39
2200	Democratic Process (members Costs)	£11,448.00	£0.00	£3,524.45	£7,923.55
2210	Grants	£7,000.00	£0.00	£2,118.50	£4,881.50
2300	Employee Costs- Allocated Office Staff	£120,689.00	£0.00	£41,781.82	£78,907.18
2310	Employee overhead Costs	£2,343.00	£0.00	£1,197.07	£1,145.93
2400	Other	£48,580.00	£0.00	£1,755.00	£46,825.00
2500	Capital Financing	£31,546.00	£0.00	£15,772.95	£15,773.05
2501	Capital	£0.00	£0.00	£0.00	£0.00
2600	Wages Control Account	£0.00	£0.00	-£11,052.04	£11,052.04
2801	Carvers Employee Costs	£54,611.00	£0.00	£12,759.43	£41,851.57
2802	Carvers Club House-	£19,614.00	£0.00	£6,893.28	£12,720.72
9999	Suspense	£0.00	£0.00	£75.99	-£75.99
Total Policy & Finance		£433,379.00	£0.00	£145,068.58	-£288,310.42
Recreation, Leisure & Open Spaces					
3000	Recreation & Leisure (Other)	£68,550.00	£0.00	£25,584.11	£42,965.89
3001	RL&OS -Employee Costs	£143,537.00	£0.00	£56,127.37	£87,409.63
3002	Employee Costs	£2,000.00	£0.00	£0.00	£2,000.00
3200	Cemetery	£9,142.00	£0.00	£3,802.19	£5,339.81
3201	Cemetery -Employee Costs	£36,718.00	£0.00	£14,420.86	£22,297.14
3300	Allotments	£2,307.00	£0.00	£1,401.69	£905.31
3301	Allotments -Employee Costs	£10,009.00	£0.00	£3,556.83	£6,452.17
3350	Capital Expenditure	£0.00	£0.00	£5,112.50	-£5,112.50
Total Recreation, Leisure & Open Spaces		£272,263.00	£0.00	£110,005.55	-£162,257.45

Financial Budget Comparison

Comparison between 01/04/20 and 01/09/20 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/20

	2020/21	Reserve Movements	Actual Net	Balance	
Planning, Town & Environment					
4000	Planning, Town & Environment	£1,858.00	£0.00	£274.48	£1,583.52
4001	Employee Costs	£16,624.00	£0.00	£5,848.66	£10,775.34
4050	Capital Expenditure	£0.00	£0.00	£0.00	£0.00
Total Planning, Town & Environment		£18,482.00	£0.00	£6,123.14	-£12,358.86
Council					
10000	Petty Cash - Office	£0.00	£0.00	£0.00	£0.00
10001	Petty Cash - Youth	£0.00	£0.00	£0.00	£0.00
10002	Petty Cash - Visitor Information Centre	£0.00	£0.00	£0.00	£0.00
10003	Petty Cash - Information Desk	£0.00	£0.00	£0.00	£0.00
10110	Deposit Refunds	£0.00	£0.00	£0.00	£0.00
10111	Bank Charges	£0.00	£0.00	£50.50	-£50.50
Total Council		£0.00	£0.00	£50.50	£50.50
Total Expenditure		£724,124.00	£0.00	£261,247.77	£462,876.23
Total Income		£231,813.00	£472.74	£330,570.77	£98,757.77
Total Expenditure		£724,124.00	£0.00	£261,247.77	£462,876.23
Total Net Balance		-£492,311.00		£69,323.00	

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RESERVES AND PROVISIONS - MOVEMENT & ESTIMATED BALANCES

1st April 2019 to 31st March 2021

	Actual Balance 01/04/19 £	Actual Transfers 2019/20 (revised):			Actual Balance 31/03/20 £	Planned and Proposed Movements 2020/21:					Estimated Balance 31/03/21 £
		from Revenue £	to Revenue £	Cash Receipts £		from Revenue £	to revenue		Capital Receipts £	between provisions £	
							base budget £	Growth £			
<u>EARMARKED PROVISIONS</u>											
I.T. & Equipment	26,400	4,500	-21,500		9,400	4,500		0			13,900
Gateway	28,567	4,000			32,567	0		0		-7,567	25,000
Cemetery	10,000	4,000			14,000	4,000		0			18,000
Buildings Reserve	8,000	8,000			16,000	5,000		0		7,567	28,567
Election	11,542	2,900	-4,668		9,774	1,500		0			11,274
Vehicle & Machinery	14,954	13,000	-19,145		8,809	11,000		-5,000			14,809
Play Equipment	10,480	6,900	-3,022		14,358	6,900		-6,000			15,258
Memorials	3,000				3,000			0			3,000
Christmas Lights	10,397				10,397			0		-10,397	0
Carvers Clubhouse	21,551	5,000			26,551	2,500		0			29,051
Ringwood Events	10,965	2,392			13,357			-1,000			12,357
Memorial Lantern	1,852				1,852			0			1,852
Carvers Grounds	11,300				11,300			0			11,300
Infrastructure & Open Spaces	9,473	3,000	-7,112	585	5,946	3,000		0		10,397	19,343
Total Provisions	178,481	53,692	-55,447	585	177,311	38,400	0	-12,000	0	0	203,711
<u>RESERVES</u>											
Earmarked Reserves:											
Dev Contribs	5,203		-420		4,783		-1,000	0			3,783
Cem Maint	1,670		-230		1,440		-230	0			1,210
Dev Cons(CIL)	14,101		-11,556	16,756	19,301			0	0		19,301
Capital Receipts	13,125				13,125			0	0		13,125
Grants Unapplied	0				0			0	0		0
Loans Unapplied	0				0			0	0		0
Total Earmarked Reserves and Provisions	212,580	53,692	-67,653	17,341	215,960	38,400	-1,230	-12,000	0	0	241,130
General Reserve	280,955		-1,032		279,923	0	-1,281				278,642
Total Reserves	493,535	53,692	-68,685	17,341	495,883	38,400	-2,511	-12,000	0	0	519,772

REPORT TO POLICY & FINANCE COMMITTEE – 16th SEPTEMBER 2020**ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN 2019/20****1. BACKGROUND**

- 1.1 The Annual Governance and Accountability Return (AGAR) is a statutory return that we are required to submit to our external auditors each year.
- 1.2 The AGAR needs to be signed off by full council before submission to the Auditor.

2. AGAR 2019/2020

- 2.1 There have been some particular issues in completing the return this year and an extension to the end of September for submission was requested and has been granted. The issues all stem from the rapid introduction of the new financial system at the beginning of 2019/20 which has caused some reconciliation issues between years and whilst the switch to Edge was effected quickly, it emerged subsequently that there was a problem in the way that Edge produced the AGAR figures which might otherwise have required re-stating the figures from previous years for consistency. This is because some of the elements of the accounts are treated in a different way in Edge, most notably deposits held by the Council, making year on year comparison difficult. Further, whilst going forward, the system will handle year end debtors, creditors, pre-payments and accruals, the opening position required manual input of these elements which were not then automatically picked up and processed by the system. These issues will not recur in future years.
- 2.2 The internal auditor picked up three discrepancies in the accounts which led to his providing a limited assurance opinion. The largest of these was an imbalance between debits and credits on the year-end Edge Summary Trial Balance of £14,087.95. This was because the Edge system did not pick up liabilities of this amount for both key and rent deposits held by the Council. In addition, the system did not pick up a brought forward figure of £185.08 on the creditor's control account. These differences have been corrected.
- 2.3 The second discrepancy was caused by an erroneous reconciliation between the closing petty cash position in Edge with the closing reconciliation from the previous year, rather than the position at 31st March 2020, a difference of £1.24. This was combined with a missing reconciliation for the Carver's café till float of £50.00 which hadn't been carried out because of lockdown. As a result, the total difference on petty cash reconciliations was £48.76. The position reported in Edge was therefore correct and now tallies with the reconciliations for March 2020.
- 2.4 The final difference noted by the internal auditor is between the sum total of cash and investments recorded by Edge in the Town Council balance sheet and the figure that Edge reports in the annual statement of accounts. At present, cash and investments held and reconciled by the Town Council, supported by bank statements and recorded in the balance sheet exceed the amount reported by Edge in the statement of accounts by £132.41. This discrepancy has been raised with Edge and a resolution is awaited.
- 2.5 The 2019/2020 AGAR is appended together with the balance sheet as at 31st March 2020.
- 2.6 Once the external audit is complete, the AGAR will be published on the Council's website to allow the exercise of public rights as required by the accounts and Audit Regulations.

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3 RECOMMENDATION

It is **recommended** that:-

- 3.1 The 2019/2020 Annual Governance and Accountability Return is submitted to full council for approval.

For further information please contact:

Rory Fitzgerald, Finance Manager or

Tel: 01425 484723

rory.fitzgerald@ringwood.gov.uk

For further information please contact:

Chris Wilkins, Town Clerk

Tel: 01425 484720

Chris.wilkins@ringwood.gov.uk

Annual Governance and Accountability Return 2019/20 Part 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2019/20

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Part 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report** is completed by the authority's internal auditor.
 - **Sections 1 and 2** are to be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published **before 1 July 2020**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2020**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2020
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2019/20

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on a publicly accessible website:

Before 1 July 2020 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2019/20**, approved and signed, page 4
- **Section 2 - Accounting Statements 2019/20**, approved and signed, page 5

Not later than 30 September 2020 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

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Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2019/20

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this Annual Governance and Accountability Return. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the Annual Governance and Accountability Return is complete (no highlighted boxes left empty), and is properly signed and dated. Where amendments are made by the authority to the AGAR after it has been approved by the authority and before it has been reviewed by the external auditor, the Chairman and RFO should initial the amendments and if necessary republish the amended AGAR and recommence the period for the exercise of public rights. If the AGAR contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the annual internal audit report if possible before approving the annual governance statement and the accounts.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2020.
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the Annual Governance and Accountability Return covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2019) equals the balance brought forward in the current year (Box 1 of 2020).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the period for the exercise of public rights. From the commencement date for a single period of 30 consecutive working days, the approved accounts and accounting records can be inspected. Whatever period the RFO sets it **must** include a common inspection period – during which the accounts and accounting records of all smaller authorities must be available for public inspection – of the first ten working days of July.
- The authority **must** publish the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2020**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', has an explanation been published?	✓	
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Has an explanation of significant variations from last year to this year been published?	✓	
	Has the bank reconciliation as at 31 March 2020 been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.	✓	

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2019/20

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This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation **during** the financial year ended 31 March 2020.

The internal audit for 2019/20 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.		✓	
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.		✓	
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.		✓	
K. IF the authority certified itself as exempt from a limited assurance review in 2018/19, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2018/19 AGAR tick "not covered")			✓
L. The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.		✓	
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes ✓	No	Not applicable

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

02/06/2020 through to 07/07/2020

Name of person who carried out the internal audit

Nigel Spriggs, Internal Auditor, SIAP

Signature of person who carried out the internal audit



Date

20/07/2020

*If the response is 'no' you must include a note to state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

B

Section 1 – Annual Governance Statement 2019/20

We acknowledge as the members of:

RINGWOOD TOWN COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2020, that:

	Agreed			'Yes' means that this authority:
	Yes	No*		
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓			<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓			<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A	<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>
	✓			

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

Signed by the Chairman and Clerk of the meeting where approval was given:

and recorded as minute reference:

Chairman

Clerk

Other information required by the Transparency Codes (not part of Annual Governance Statement)
 Authority web address

Section 2 – Accounting Statements 2019/20 for

RINGWOOD TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	496,936	493,535	<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies	485,196	497,549	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	264,272	253,183	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	421,779	357,809	<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments	31546	31,546	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	299,544	359,030	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	493,535	495,883	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	536,019	518,514	<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long term investments and assets	3,718,186	3,709,208	<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings	388,754	369,634	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	<i>The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.</i> <i>N.B. The figures in the accounting statements above do not include any Trust transactions.</i>
	✓		

I certify that for the year ended 31 March 2020 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

Date

I confirm that these Accounting Statements were approved by this authority on this date:

as recorded in minute reference:

Signed by Chairman of the meeting where the Accounting Statements were approved

B

Section 3 – External Auditor Report and Certificate 2019/20

RINGWOOD TOWN COUNCIL

In respect of

1 Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2020; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

2 External auditor report 2019/20

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2019/20

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2020.

*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

*Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

RINGWOOD TOWN COUNCIL
BALANCE SHEET AS AT 31 MARCH 2020

YEAR ENDED 31/03/2019			YEAR ENDED 31/03/2020	
£	£		£	£
		<u>CURRENT ASSETS</u>		
9,101		Prepayments	4,177	
23,311		Trade Debtors	26,970	
3,409		VAT Reimbursable	7,793	
350,000		Short Term Investments	400,000	
186,019		Cash in Hand and at Bank	118,646	
0		Purchase Tax	0	
	571,839	Total Assets		557,586
		<u>LESS CURRENT LIABILITIES</u>		
8,018		Receipts In Advance	6,110	
56,331		Trade Creditors	41,505	
-185		Trade Creditors Control Account		
0		VAT Payable	0	
14,141		Deposits	14,088	
	78,304	Total Liabilities		61,703
		TOTAL NET ASSETS		495,883
	493,535	REPRESENTED BY:		
		Balance - General Fund		279,923
	280,955	Earmarked Reserves & Provisions		215,960
	212,580	TOTAL EQUITY		495,883
	493,535			

I certify that the above balance sheet, and the Income and Expenditure Account for the year ending 31 March 2020, presents fairly the financial position of this Council.

Signed Responsible Finance Officer

Date

Signed Town Mayor

Date

REPORT TO POLICY & FINANCE COMMITTEE – 16TH SEPTEMBER 2020

APPLICATION OF CIL RECEIPTS

1. BACKGROUND

- 1.1 The Community Infrastructure Levy, CIL, is a mechanism by which property developers contribute to the costs of infrastructure required to service their developments. The CIL regulations state:
- “A local council must use CIL receipts passed to it to support the development of the local council’s area or any part of that area, by funding –
- a) The provision, improvement, replacement, operation or maintenance of infrastructure; or
 - b) Anything else that is concerned with addressing the demands that development places on an area. “
- 1.2 The levy is collected by the planning authority and a proportion is passed on to the Town Council. At the end of March 2020, the Town Council held a balance of £19,300.94. A formal decision is required in order to use CIL funds for any project.

2. CIL Receipts & Allocations 2020/21

- 2.1 During 2020/21, additional CIL receipts of £472.74 have been received. The balance of uncommitted CIL receipts at the end of August 2020 is therefore £19,773.68.
- 2.2 No CIL receipts have been applied in the current year and there are no new plans to use CIL funds to defray expenditure.
- 2.3 There remain outstanding commitments to complete work on projects which began in earlier years. These include the Human Sundial for which there remains an outstanding commitment of £5,500 and improvements at Carvers Grounds for which £1,051 of the approved budget of £10,000 remains outstanding
- 2.4 A further receipt of funds is anticipated during the second half of the year but there is no indication yet of the amount that might be expected.

3. FINANCIAL IMPLICATIONS

- 3.1 The balance of CIL funds is currently £19,300.94 of which £6,551 is committed towards the completion of existing projects. There remains an uncommitted balance of £12,749.

4. RECOMMENDATION

It is **recommended** that:-

- 4.1 Members note the current balance of CIL funding.

For further information please contact:

Rory Fitzgerald, Finance Manager or Chris Wilkins, Town Clerk

Tel: 01425 484723

Tel: 01425 484720

rory.fitzgerald@ringwood.gov.uk

Chris.wilkins@ringwood.gov.uk



Item No.	Name	Recent developments	Resource use				Finish in 2020-21?	Notes
			Finance			Staff time		
			Cost & source	Spent to date	Predicted out-turn			
Projects with budgetary implications (bids included in 2020-21 budget)								
A1	Website refresh	Brief for “meetings” section agreed. Location photographs commissioned. New page content in preparation	£6,000 Annual budget	£4,000	£7,500	Significant	Probable	Carried over from 2019-20. Compliance deadline with accessibility regulations is in September.
A2	Carvers Clubhouse – Additional staff	Recruitment was started but suspended when the coronavirus outbreak began	£3,000 Annual budget	£0	£3,000	Moderate	Probable	
A3	Youth Outreach Workers	Suspended in response to the coronavirus outbreak	£5,500 Annual budget	£0	£5,500	Moderate	Probable	
Projects with budgetary implications (not included in 2020-21 budget but added since)								
B1	None							
Projects with no budgetary implications in 2020-21								
C1	Christmas Tree for Market Place	A full update along with a budget proposal will be presented to the meeting on 16 th September.				Minimal	Probable	
C2	Strategic Planning	Options for preparation of a strategy document are being prepared				Moderate	Probable	The review of the Scheme of Delegation and the Committee Terms of reference will be included in this process.