

# Ringwood Town Council

Ringwood Gateway, The Furlong, Ringwood, Hampshire BH24 1AT  
Tel: 01425 473883  
www.ringwood.gov.uk

## POLICY & FINANCE COMMITTEE

Dear Member

17<sup>th</sup> June 2021

A meeting of the above Committee will be held on **Wednesday 23<sup>rd</sup> June 2021** at 7.00pm and your attendance is requested.



Mr C Wilkins  
Town Clerk

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The Council has decided that, for health and safety reasons, until the 28<sup>th</sup> September its meetings will mostly continue to take place in a virtual environment using Zoom technology only. For legal reasons, these meetings will lack the power to make decisions directly and will, instead, take the form of consultations between councillors and staff at which councillors will seek to agree their collective preference as to how staff should exercise the decision-making powers delegated to them. This meeting will be held via Zoom and the joining details are set out below.

The Council remains committed to transparency in its decision-making processes and members of the press or public who would like to participate or simply observe the meeting are welcome to join the meeting using the same joining details.

Here are the details needed to join the meeting:-

<https://us02web.zoom.us/j/84007130094?pwd=Z2NkeHgyYzR0ZlZkZz09> Meeting ID: 840 0713 0094      Passcode: 438661

Everyone is encouraged to join in good time ready for a start of the meeting proper at 7.00pm. In the event of difficulty joining please contact Chris Wilkins, Town Clerk on (01425) 484720 or by sending an email to [chris.wilkins@ringwood.gov.uk](mailto:chris.wilkins@ringwood.gov.uk)

### AGENDA

#### 1. PUBLIC PARTICIPATION

There will be an opportunity for public participation for a period of up to 15 minutes at the start of the meeting

#### 2. APOLOGIES FOR ABSENCE

#### 3. DECLARATIONS OF INTEREST

#### 4. MINUTES OF THE PREVIOUS MEETING

To approve as a correct record the minutes of the meeting held on 19<sup>th</sup> May 2021

#### 5. FINANCIAL REPORTS (*Report A attached*):

- a. To receive and authorise list of payments made on Imprest Account for April and May
- b. To note the total amount of Petty Cash payments for April and May

- c. To receive Statement of Town Council Balances and authorise Inter Account Transfers
- d. To receive the Finance Manager's budgetary monitoring report

**6. END OF YEAR FORMALITIES 2020/21**

To consider The Annual Governance & Accountability return 2020/21 part 3 (*Report B*):

- a. To consider the internal Audit Report for 2020/21, recommendations and actions (*Appendix 2*)
- b. To consider and approve The Annual Governance & Accountability return 2020/21 part 3 (*Appendix 1*):
  - i) Section 1 - The Annual Governance Statement
  - ii) Section 2 - The accounting statements for 2020/21
- c. To approve the dates for the exercise of public rights (*Appendix 3*)

**7. CEMETERY GATEWAY REPAIR**

To consider a recommendation from Recreation, Leisure and Open Spaces Committee on 3<sup>rd</sup> June 2021 that the cost of retarmacking the entrance to the cemetery and refurbishment of the gateway, estimated at £4,926 be funded from the Cemetery Reserve (*OS/6078 refers*).

**8. SOUTHAMPTON ROAD ALLOTMENT SITE**

To consider a recommendation from Recreation, Leisure and Open Spaces Committee that the replacement fence and hedging, at the entrance to the site, be funded from the Infrastructure Reserve (*OS/6079 refers*).

**9. DEVELOPMENT PROJECT AT LONG LANE SPORTS GROUND**

To consider the Town Clerk's report (*Report C*)

**10. PROJECTS** (current and proposed)

To consider the officers' report (*Report D*), receive any verbal updates and agree next steps where necessary

If you would like further information on any of the agenda items, please contact Chris Wilkins, Town Clerk on (01425) 484720 or email [chris.wilkins@ringwood.gov.uk](mailto:chris.wilkins@ringwood.gov.uk).

Committee Members

Cllr Jeremy Heron (Chairman)  
Cllr Steve Rippon-Swaine (Vice Chairman)  
Cllr Andrew Briers  
Cllr Philip Day  
Cllr John Haywood  
Cllr Peter Kelleher  
Cllr Gloria O'Reilly  
Cllr Tony Ring  
Cllr Glenys Turner

Student Advisors

Copied by e-mail to other members for information

**A**

**RINGWOOD TOWN COUNCIL**

**FINANCIAL REPORTS FOR**

**POLICY & FINANCE COMMITTEE MEETING**

**23rd June 2021**

# Paid Expenditure Transactions

Start of year 01/04/21



paid between 01/04/21 and 31/05/21

Cheque	Paid date	Tn no	Order	Gross	Vat	Net	Cttee	Details	Heading	
SO 010421	01/04/21	1539		£80.00	£0.00	£80.00	P&F	TLC Online	web site maintenance April	2000/1/14
DD 010421 - 2	01/04/21	1540		£356.40	£59.40	£297.00	P&F	CF Corporate Finance Ltd	Photocopier rental 1st April to 30th June 2021	2000/1/9
DD 010421 - 1	01/04/21	1541		£197.35	£0.00	£197.35	P&F	New Forest District Council	Carvers Clubhouse business rates April Instalment	2802/1/6
DD 010421 - 3	01/04/21	1542		£410.80	£0.00	£410.80	RLOS	New Forest District Council	Cemetery business rates April Instalment	3200/1/5
DD 070421	07/04/21	1551		£99.59	£16.60	£82.99	RLOS	UK Fuels Ltd	Fuel for EF66AVD	3000/1/10
		1525/1		£2,532.00	£422.00	£2,110.00	RLOS	Collier Turf Care Ltd	Chemicals for the spraaying of sports pitches	3000/2/9
364	13/04/21	1525	RTC803959	£2,532.00	£422.00	£2,110.00		Collier Turf Care Ltd		3000/2/9
365	13/04/21	1529		£2,975.00	£0.00	£2,975.00	PT&E	Groundwork UK Ltd	neighbourhood plan grant underspend refund	4000/1/6
366	13/04/21	1543		£68.11	£0.00	£68.11	P&F	Susan Rogers	carvers café supplies	2802/3/1
367	13/04/21	1544		£40.43	£0.00	£40.43	P&F	Gail Adams	Carvers Café food purchases	2802/3/1
BP 140421	14/04/21	1526		£6,886.88	£0.00	£6,886.88	P&F	Hampshire County Council	Pensions March 2021	2600/1/3
BGC	14/04/21	1537		£156.60	£26.10	£130.50	P&F	Austin & Wyatt	Fees April 2021	2400/19
		1545/1		£28.50	£4.75	£23.75	RLOS	R M Smith Fencing Limited	5 x 3 meter lenghts of gravel board to finish Frobisher Close fence.	3000/2/10
368	14/04/21	1545	RTC803932	£28.50	£4.75	£23.75		R M Smith Fencing Limited		3000/2/10
DD 150421	15/04/21	1554		£144.10	£6.86	£137.24	P&F	SSE Southern Electric	unmetered electricity supply december to march 2021	2000/1/1
		1565/1		£16.79	£2.80	£13.99	P&F	Freeola Ltd	SSL Certificate	2000/1/15
DD 190421 pt2 (CC)	19/04/21	1565	RTC803986	£16.79	£2.80	£13.99		Freeola Ltd	SSL Certificate for Sonicwall	2000/1/15
		1566/1		£4.48	£0.00	£4.48	P&F	Amazon	Laptop cable lock	2000/1/5
DD 190421 pt3 (CC)	19/04/21	1566	RTC803985	£4.48	£0.00	£4.48		Amazon	Security tether for laptop PCs	2000/1/5
		1568/1		£18.58	£0.00	£18.58	RLOS	Amazon	Padlock for new allotments main gate at Crow.	3300/2/1
dd190421 pt1	19/04/21	1568	RTC803968	£18.58	£0.00	£18.58		Amazon		3300/2/1
DD 200421	20/04/21	1559		£2.68	£0.00	£2.68	P&F	Worldpay	Worldpay service charges April 2021	2802/3/1
DD 220421 - 3	22/04/21	1530		£5,411.30	£0.00	£5,411.30	P&F	Inland Revenue	tax and NI March 2021	2600/1/2
DD 220421 - 2	22/04/21	1553		£312.67	£52.11	£260.56	P&F	EBS (UK) Ltd	telephone and broadband services April 2021	2000/1/11

# A<sub>D</sub> Paid Expenditure Transactions

Start of year 01/04/21

paid between 01/04/21 and 31/05/21

Cheque	Paid date	Tn no	Order	Gross	Vat	Net	Cttee	Details	Heading
DD 220421 - 1	22/04/21	1560		£213.98	£35.66	£178.32	P&F	BNP Parabis	Photopier rental April to June
DEP	22/04/21	1567		£8.38	£0.00	£8.38	P&F	Carvers Clubhouse	April 2021
DD 230421	23/04/21	1552		£23,095.70	£0.00	£23,095.70	P&F	Salaries	Monthly payroll BACS April 2021
PAY 280421	28/04/21	1561		£16.70	£0.00	£16.70	P&F	Lloyds Bank	Bank service charges April 2021
		1531/1		£744.00	£124.00	£620.00	RLOS	Pete Best	To cut down remove and grind out stump a large tree at Kick Park as per minute referance OS/6020.
384	29/04/21	1531	RTC803918	£744.00	£124.00	£620.00		Pete Best	
		1532/1		£288.00	£48.00	£240.00	RLOS	Pete Best	To remove dead Cherry tree that is in danger of falling on a fence.
385	29/04/21	1532	RTC803957	£288.00	£48.00	£240.00		Pete Best	Urgent tree works at Poulner Lakes
		1533/1		£264.00	£44.00	£220.00	RLOS	Pete Best	To remove more dangreous limbs caught in tops of trees on the Bickerley and 1 split tree.
386	29/04/21	1533	RTC803975	£264.00	£44.00	£220.00		Pete Best	
		1546/1		£55.92	£9.32	£46.60	RLOS	Tudor Environmental	New Filters for tractor mounted boom sprayer.
379	29/04/21	1546	RTC803974	£55.92	£9.32	£46.60		Tudor Environmental	
		1547/1		£5,154.00	£859.00	£4,295.00	RLOS	Burrett Builders	Repairs to damaged gate pillar and wall at entrance to Ringwood Cemetery
		1547/2		£450.00	£75.00	£375.00	RLOS	Burrett Builders	extra gate work
380	29/04/21	1547	RTC803955	£5,604.00	£934.00	£4,670.00		Burrett Builders	Repairs to gate pillar and wall at Ringwood Cemetery
		1548/1		£26.28	£4.38	£21.90	RLOS	Hampshire County Council	582203 - Apple Fresh cleaner disinfectant - Cemetery
		1548/2		£13.15	£2.19	£10.96	RLOS	Hampshire County Council	570148 - Thin Power Bleach - Cemetery
		1548/3		£0.99	£0.17	£0.82	P&F	Hampshire County Council	759204 - Tipex - Office
		1548/4		£1.82	£0.30	£1.52	P&F	Hampshire County Council	845306 - Stapler - office
381	29/04/21	1548	RTC804000	£42.24	£7.04	£35.20		Hampshire County Council	
382	29/04/21	1549		£276.20	£46.03	£230.17	P&F	New Forest Ice Cream	Ice cream for re-sale at Clubhouse during Spring and Summer period
		1550/1		£269.40	£44.90	£224.50	P&F	Southern Gas Services Ltd	CH pump replacement
383	29/04/21	1550	RTC803990	£269.40	£44.90	£224.50		Southern Gas Services Ltd	Central heating repair
DD 290421 pt1	29/04/21	1562		£267.26	£0.00	£267.26	P&F	Booker	food supplies for connect4 activities and resale

# Paid Expenditure Transactions

Start of year 01/07/21



paid between 01/04/21 and 31/05/21

Cheque	Paid date	Tn no	Order	Gross	Vat	Net	Cttee	Details	Heading
		1563/1		£19.61	£0.00	£19.61	P&F	Barclay Card	Facebook campaign Family Fun Day 2802/2/1
		1563/2		£6.25	£1.04	£5.21	P&F	Barclay Card	Amazon - 200 paper food bags 2802/3/1
DD 290421 pt2	29/04/21	1563		£25.86	£1.04	£24.82		Barclay Card	Cravers Clubhouse expenditure on credit card 2802/2/1
		1555/1		£252.60	£12.03	£240.57	P&F	Utility Warehouse	Carvers Clubhouse Electricity April 2021 2802/1/3
		1555/2		£16.73	£2.79	£13.94	P&F	Utility Warehouse	Mobile phone Carvers Clubhouse 2802/2/5
		1555/3		£31.20	£5.20	£26.00	P&F	Utility Warehouse	Carvers Clubhouse landline & Broadband April 2021 2802/2/5
		1555/4		£2.40	£0.40	£2.00	P&F	Utility Warehouse	Carvers clubhouse UW club fee 2802/2/5
DD 300421 - 4	30/04/21	1555		£302.93	£20.42	£282.51		Utility Warehouse	April Invoice Carvers Clubhouse 2802/1/3
		1556/1		£56.64	£2.70	£53.94	RLOS	Utility Warehouse	Electricity, sports pavilion 3000/1/1
		1556/2		£2.40	£0.40	£2.00	RLOS	Utility Warehouse	Sports pavilion UW club fee 3000/1/1 Sport Pavilion UW club fee
DD 300421 - 1	30/04/21	1556		£59.04	£3.10	£55.94		Utility Warehouse	Sports Pavilion Electricity charges April 2021 3000/1/1
		1557/1		£91.42	£4.36	£87.06	RLOS	Utility Warehouse	Cemetery electricity April 2021 3200/1/1
		1557/2		£31.20	£5.20	£26.00	RLOS	Utility Warehouse	cemetery land line/broadband April 2021 3200/1/6
		1557/3		£31.97	£5.33	£26.64	RLOS	Utility Warehouse	Grounds staff mobile phones 3000/1/6
		1557/4		£2.40	£0.40	£2.00	RLOS	Utility Warehouse	Cemetery - UW club fee April 2021 3200/1/1
DD 300421 - 2	30/04/21	1557		£156.99	£15.29	£141.70		Utility Warehouse	Cemetery Utility warehouse April 2021 3200/1/1
DD 300421 - 3	30/04/21	1558		£201.34	£9.58	£191.76	P&F	British Gas	Greenways Gas bill April 2021 2100/1
		1527/1		£5,259.40	£876.57	£4,382.83	RLOS	Peter Noble Ltd	To overhaul and service Aerator 3000/3/2
387	04/05/21	1527	RTC803951	£5,259.40	£876.57	£4,382.83		Peter Noble Ltd	3000/3/2
		1534/1		£396.00	£66.00	£330.00	RLOS	Peter Noble Ltd	To supply 2 drop down bollards for Kingfisher Way bunds. 3350/5
390	04/05/21	1534	RTC803950	£396.00	£66.00	£330.00		Peter Noble Ltd	3350/5
		1535/1		£17.98	£3.00	£14.98	RLOS	Peter Noble Ltd	5 l/t 2/ stroke oil 3000/3/2
388	04/05/21	1535	RTC803972	£17.98	£3.00	£14.98		Peter Noble Ltd	3000/3/2
		1536/1		£207.70	£34.62	£173.08	RLOS	Peter Noble Ltd	to repair door on J/D Tractor glass smashed by accident. 3000/3/2
391/392	04/05/21	1536	RTC803982	£207.70	£34.62	£173.08		Peter Noble Ltd	3000/3/2

# A Paid Expenditure Transactions

Start of year 01/04/21

paid between 01/04/21 and 31/05/21

Cheque	Paid date	Tn no	Order	Gross	Vat	Net	Cttee	Details	Heading	
389	04/05/21	1569		£126.00	£21.00	£105.00	RLOS	R M Smith Fencing Limited	Dragons teeth for outside the lakes (Travellers) update - invoice came in a lot lower than the order value - see note from Kelvin 15/4/21	3000/2/9
SO 040521	04/05/21	1586		£80.00	£0.00	£80.00	P&F	TLC Online	Website Maintenance May 2021	2000/1/14
		1587/1		£2,945.55	£0.00	£2,945.55	P&F	Public Works Loan Board	Principal repayment re Long Lane PWLB Loan	2500/1/2
		1587/2		£2,429.41	£0.00	£2,429.41	P&F	Public Works Loan Board	Interest on PWLB loan re Long Lane	2500/1/1
DD040521/4	04/05/21	1587		£5,374.96	£0.00	£5,374.96		Public Works Loan Board	Loan repayment re Long Lane	2500/1/2
DD040521/2	04/05/21	1588		£193.00	£0.00	£193.00	P&F	New Forest District Council	Business rates Carvers Clubhouse May 2021	2802/1/6
DD04521/3	04/05/21	1589		£409.00	£0.00	£409.00	RLOS	New Forest District Council	Business Rates Cemetery May 2021	3200/1/5
		1628/1		£81.28	£0.00	£81.28	P&F	Institute of Groundsmanship	Grounds Management Association Annual Subscription	2000/1/16
		1628/2		£49.30	£8.22	£41.08	P&F	Institute of Groundsmanship	Grounds Management Association Annual Subscription fees	2000/1/16
		1628/3		£4.42	£0.00	£4.42	P&F	Institute of Groundsmanship	Grounds Management Association Annual Subscription fees	2000/1/16
DD040521/ 1	04/05/21	1628		£135.00	£8.22	£126.78		Institute of Groundsmanship	Annual Membership 2021/22	2000/1/16
BGC100521/2	10/05/21	1633		-£834.25	£0.00	-£834.25	P&F	New Forest District Council	refund of ICT SLA fee paid in 2020/21	2000/1/15
397	11/05/21	1528		£37,468.80	£6,244.80	£31,224.00	P&F	New Forest District Council	RTC share of Gateway costs 2020/21 - estimate based on budget pending confirmation from NFDC.	2100/5
393	11/05/21	1570		£14.86	£2.48	£12.38	P&F	Itec	Gateway Photocopying charges April	2000/1/9
395	11/05/21	1571		£13.14	£2.19	£10.95	P&F	Itec	Photocopying gateway March	2000/1/9
395	11/05/21	1572		£19.32	£3.22	£16.10	P&F	Itec	Photocopying Gateway February	2000/1/9
396	11/05/21	1573		£625.00	£104.17	£520.83	P&F	New Forest District Council	GIS Partnership to 30/09/21	2000/1/13
		1575/1		£24.00	£0.00	£24.00	P&F	Michelle Ward	Refund of ground deposit UK46A	9999
		1575/2		£10.00	£0.00	£10.00	P&F	Michelle Ward	Refund of key deposit UK46A	9999
		1575/3		£16.67	£0.00	£16.67	RLOS	Michelle Ward	Refund of rent - pro rata (5 months) UK46A	3300/4
399	13/05/21	1575	RTC804002	£50.67	£0.00	£50.67		Michelle Ward	Allotment refund - vacated plot UK46A on 31.3.21	9999
BGC	13/05/21	1626		£156.60	£26.10	£130.50	P&F	Austin & Wyatt	Fees May 2021	2400/19
BGC	13/05/21	1627		£120.00	£20.00	£100.00	P&F	Austin & Wyatt	May 2021 Legionella assessment	2400/19

# Paid Expenditure Transactions

paid between 01/04/21 and 31/05/21

Cheque	Paid date	Tn no	Order	Gross	Vat	Net	Cttee	Details	Heading	
		1564/1		£49.10	£8.18	£40.92	P&F	Amazon	HP27 & HP28 Black & multi pack - Cemetery Ink	2000/1/15
DD170521/2 pt1	17/05/21	1564	RTC803993	£49.10	£8.18	£40.92		Amazon	Ink for Cemetery -	2000/1/15
398	17/05/21	1574		£7,228.46	£0.00	£7,228.46	P&F	Hampshire County Council	Pension contributions April 2021	2600/1/3
		1592/1		£240.00	£40.00	£200.00	RLOS	Steadfast Security Locksmith	Key cutting Crow Arch Lane allotments-set up cost	3300/2/1
DD170521/2 pt2	17/05/21	1592	RTC803984	£240.00	£40.00	£200.00		Steadfast Security Locksmith	Key cutting for Corw Arch Lane allotment site - 50 keys - set up costs	3300/2/1
		1593/1		£10.00	£0.00	£10.00	P&F	Waitrose	Office Tea and Coffee Supplies - Tea - PG Tips	2000/2/2
		1593/2		£21.00	£0.00	£21.00	P&F	Waitrose	Office Tea and Coffee Supplies - Coffee Nescafe Gold Blend	2000/2/2
		1593/3		£1.00	£0.00	£1.00	P&F	Waitrose	Office Tea and Coffee Supplies - UHT Milk	2000/2/2
dd170521/2 pt3	17/05/21	1593	RTC803997	£32.00	£0.00	£32.00		Waitrose		2000/2/2
		1594/1		£28.20	£4.70	£23.50	RLOS	Spectrum Plant	New Bolts for Timberwolf Wood Chipperblades.	3000/3/2
DD170521/2 pt4	17/05/21	1594	RTC803998	£28.20	£4.70	£23.50		Spectrum Plant		3000/3/2
DD170521/1	17/05/21	1596		£58.02	£2.76	£55.26	P&F	SSE Southern Electric	Market Place electricity supply	2000/1/1
DD190521	19/05/21	1629		£19.18	£0.00	£19.18	P&F	Worldpay	Worldpay Service Charges May 2021	2802/3/1
DD210521/3	21/05/21	1590		£5,438.72	£0.00	£5,438.72	P&F	Inland Revenue	Tax & NI April 2021 payroll	2600/1/2
DD210521/2	21/05/21	1591		£312.34	£52.06	£260.28	P&F	EBS (UK) Ltd	telephone & Broadband May 2021	2000/1/11
DD210521/1	21/05/21	1597		£224.05	£37.34	£186.71	P&F	British Gas	Greenways Gas cahrges May 2021	2100/1
DD250521	25/05/21	1595		£23,571.15	£0.00	£23,571.15	P&F	Salaries	Monthly payroll BACs May 2021	2600/1/1
		1576/1		£84.00	£14.00	£70.00	P&F	Dorset Electrical Solutions Ltd	Emergency electrical repair	2100/3
369	26/05/21	1576	RTC803989	£84.00	£14.00	£70.00		Dorset Electrical Solutions Ltd		2100/3
		1577/1		£4.19	£0.70	£3.49	RLOS	screwfix	Elbow for water at 10 acre.	3000/2/9
370	26/05/21	1577	RTC804001	£4.19	£0.70	£3.49		screwfix		3000/2/9
		1578/1		£16.13	£2.69	£13.44	RLOS	Hampshire County Council	816200 Toliet Rolls - cemetery	3200/1/4
		1578/2		£51.00	£8.50	£42.50	RLOS	Hampshire County Council	952400 Large Gloves Blue nitrile examination gloves - cemetery	3200/1/4
		1578/3		£51.00	£8.50	£42.50	RLOS	Hampshire County Council	952350 Medium Gloves Blue nitrile examination gloves - cemetery	3200/1/4



# A Paid Expenditure Transactions

Start of year 01/04/21

paid between 01/04/21 and 31/05/21

Cheque	Paid date	Tn no	Order	Gross	Vat	Net	Cttee	Details	Heading	
			1578/4	£38.83	£6.47	£32.36	RLOS	Hampshire County Council	710960 Large Refuse Sacks for Wheelie Bins - cemetery	3200/1/4
			1578/5	£3.61	£0.60	£3.01	P&F	Hampshire County Council	805635 White Labels - gateway office	2000/1/8
371	26/05/21	1578	RTC804004	£160.57	£26.76	£133.81		Hampshire County Council	Cemetery and cleaning items & 1 item for office	3200/1/4
			1579/1	£600.00	£100.00	£500.00	P&F	The Urban Greening Co	Gateway Roof Maintenance - April 2021	2000/3/4
372	26/05/21	1579	RTC804005	£600.00	£100.00	£500.00		The Urban Greening Co	Sedum Roof Gateway Maintenance - April 2021	2000/3/4
			1580/1	£23.03	£3.84	£19.19	P&F	Hampshire County Council	292201 - Spare hose for Henry and NV250 vacuum - Gateway	2000/3/4
			1580/2	£5.52	£0.92	£4.60	P&F	Hampshire County Council	611500 - AA size Duracell Industrial Batteries - SAFE - Gateway	2000/1/8
373	26/05/21	1580	RTC804009	£28.55	£4.76	£23.79		Hampshire County Council	Gateway Cleaning Supplies	2000/3/4
			1581/1	£220.00	£0.00	£220.00	P&F	Mike Coakley	To supply and fit 2 new outside lights at Clubhouse damaged by vandalism.	2100/4
374	26/05/21	1581	RTC804010	£220.00	£0.00	£220.00		Mike Coakley		2100/4
			1582/1	£116.85	£0.00	£116.85	RLOS	Tudor Environmental	Grass seed for Kingfisher banks.	3000/2/9
375	26/05/21	1582	RTC803992	£116.85	£0.00	£116.85		Tudor Environmental		3000/2/9
376	26/05/21	1583		£15.00	£0.00	£15.00	P&F	Windowsmith Window Cleaner	Window cleaning at Carvers Clubhouse	2802/1/1
			1584/1	£132.55	£22.09	£110.46	RLOS	The Sign Maker	Cast Aluminium Plaque	3200/2/9
377	26/05/21	1584	RTC804042	£132.55	£22.09	£110.46		The Sign Maker	Cast Aluminium Plaque - Christie Ivor Street	3200/2/9
			1585/1	£36.00	£6.00	£30.00	P&F	SLCC Enterprises Ltd	How to use Graphic Design Software - Canva - 18 May 2021	2310/2
377	26/05/21	1585	RTC804013	£36.00	£6.00	£30.00		SLCC Enterprises Ltd	SLCC Training Course - 1 x place for Jo Hurd	2310/2
PAY280521	28/05/21	1598		£34.60	£0.00	£34.60	P&F	Lloyds Bank	Bank Charges May 2021	2000/1/18
			1630/1	£61.05	£2.91	£58.14	RLOS	Utility Warehouse	Electricity Charges	3000/1/1
			1630/2	£2.40	£0.40	£2.00	RLOS	Utility Warehouse	UW Club fees	3000/1/1
DD280521/1	28/05/21	1630		£63.45	£3.31	£60.14		Utility Warehouse	Sports Pavilion electricity May 2021	3000/1/1
			1631/1	£88.29	£4.21	£84.08	RLOS	Utility Warehouse	Cemetery electricity Charges	3200/1/1
			1631/2	£30.77	£5.13	£25.64	RLOS	Utility Warehouse	Grounds Staff mobile phones May 2021	3000/1/6
			1631/3	£31.20	£5.20	£26.00	RLOS	Utility Warehouse	Cemetery landline & Broadband May 2021	3200/1/6
			1631/4	£2.40	£0.40	£2.00	RLOS	Utility Warehouse	UW Club fees May 2021	3200/1/1

# Paid Expenditure Transactions

Start of year 01/04/21

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paid between 01/04/21 and 31/05/21

Cheque	Paid date	Tn no	Order	Gross	Vat	Net	Cttee	Details	Heading
DD280521/2	28/05/21	1631		£152.66	£14.94	£137.72		Utility Warehouse	Cemetery electricity and phone charges May 2021 3200/1/1
		1632/1		-£211.72	-£10.08	-£201.64	P&F	Utility Warehouse	Carvers Clubhouse electricity refund 2802/1/3
		1632/2		£18.00	£3.00	£15.00	P&F	Utility Warehouse	Mobile Phone May 2021 2802/2/5
		1632/3		£31.31	£5.22	£26.09	P&F	Utility Warehouse	Carvers Clubhouse landline & Broadband May 2021 2802/2/5
		1632/4		£2.40	£0.40	£2.00	P&F	Utility Warehouse	UW Club fees May 2020 2802/1/3
BGC 280521/2	28/05/21	1632		-£160.01	-£1.46	-£158.55		Utility Warehouse	Carvers Clubhouse Electricity & Phone May 2021 2802/1/3
<b>Total</b>				£140,157.01	£9,681.51	£130,475.50			

**POLICY & FINANCE COMMITTEE – 23rd June 2021****Petty Cash**

<b>April: Balance B/Fwd</b>		£165.80
Milk – Gateway	£1.89	
Roof Tiles (Kelvin)	<u>£12.00</u>	
<b>Total for April</b>		<b><u>£13.89</u></b>

Balance 30/04/2021 £151.91

**May:**

Seat Covers VW van	£14.99	
Masks & Batteries, Gateway	£7.98	
Dishwasher Tablets Gateway	£2.95	
Milk, Gateway	£3.30	
Refund of key deposit, allotments	<u>£10.00</u>	
<b>Total for May</b>		<b><u>£39.22</u></b>

Balance 31/05/2021 £112.69



**POLICY AND FINANCE COMMITTEE 23rd JUNE 2021**

**BANK BALANCES & PROPOSED TRANSFERS**

<u>Account Name</u>	<u>Predicted</u>		<u>Actual at</u>	<u>Predicted</u>	<u>Proposed Transfers</u>		<u>Predicted</u>
	<u>31-May-21</u>		<u>31-May-21</u>	<u>Movement</u>	<u>Cash Out</u>	<u>Cash In</u>	<u>30-Jun-21</u>
	£		£	£	£	£	£
Imprest (Current) Account	105,334		130,739	-50,000			80,739
Business Account	51,548		51,548				51,548
Investment Accounts	600,000		600,000				600,000
Greenways Rent Deposit	10,670		10,663				10,663
Petty Cash - Imprest	152		113				113
Petty Cash - Carvers Clubhouse	100		50				50
VIC Change Float	50		50				50
Information Desk Float	75		75				75
<b>TOTAL BANK BALANCES</b>	<b>767,929</b>		<b>793,238</b>	<b>-50,000</b>	<b>0</b>	<b>0</b>	<b>743,238</b>

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

**PROPOSED TRANSFER AUTHORISATIONS:**

DATE

23rd June 2021

23rd June 2021

Investment Accounts	<b>CCLA</b>	Instant access
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Notes:

- Imprest Account** £  
Anticipated net expenditure to end April 50,000  
  
Net anticipated movement on imprest account **50,000**
- Investment Maturity**  
No investments due to mature
- The bank accounts were reconciled as at 31st May 2021
- 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.
- 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.
- A nominal account has been implemented to reflect the float of £75.00 held by the Information Desk.
- The Town Council's Imprest and Business bank accounts are held with Lloyds Bank plc

**REPORT TO POLICY & FINANCE COMMITTEE – 23rd June 2021****BUDGETARY CONTROL Period 2 – April to May 2021****1. BACKGROUND**

- 1.1 The purpose of this report is to provide Members with the first budget monitoring report for the year 2021-22.
- 1.2 Activity in the opening months of the year is focussed on closing the previous year and so many of the transactions reported in the transaction listing elsewhere on the agenda are included in the 2020/21 accounts.
- 1.3 A summary income & expenditure comparison report is included at Appendix 1. This compares actual income and expenditure for the new year to date, together with outstanding commitments, with the approved budget for the year. The net budget deficit reported, of £25,399 is the figure before transfers to and from reserves are taken into account.
- 1.4 Planned transfers to reserves amount to £38,400 whilst scheduled transfers from reserves, in support of revenue expenditure, amount to £2,230. Additional transfers of £57,500 from reserves in support of new bids and growth activity in 2021/22 were also included in the budget. A further £4,071 application of Covid Grant received in 2020/21 and held in reserves was also approved. The result is a balanced budget with no requirement to draw on the General Reserve. An analysis of planned reserves movements for the year is included at Appendix 2.

**2. INCOME & EXPENDITURE TO THE END OF MAY 2021**

- 2.1 Expenditure to the end of May totalled £75,887. Commitments increase this by £13,130 and a credit balance on the tax and pensions control account, pending settlement of monies due to the Inland Revenue adds a further £12,768 making expenditure to the end of May £101,785. This is 12.7% of the annual budget, which is a small underspend but it is too early in the year to draw any predictions for the rest of the year. Key expenditure budgets, such as payroll, are tracking very close to the annual budget.
- 2.2 Income received to date amounts to £27,849, excluding the precept, but a further £29,483 has been invoiced. However this latter sum includes £26,440 in respect of a 6 month recharge for the Information Service. The income received figure also includes a CIL receipt of £4,274 which was not included in the budget, so the actual budgeted income received and invoiced in respect of the first two months of the year is somewhat less at around £35,500. This represents 14.6% of the annual budget (excluding the precept) which is slightly below the budget predictions.
- 2.3 Whilst it is too early to make any year end predictions, early signs are that income and expenditure are tracking reasonably close to budget. The current and predicted balances on reserves also provide some additional assurance that sufficient funds are available to manage net expenditure.

**3. RESERVES & BALANCES**

- 3.1 At the end of 2020/21 the total balance on reserves was £565,380. A further £14,616 was held in the form of key deposits on behalf of tenants, sports clubs and allotment holders. These were previously declared as a liability on the balance sheet but to align our reports with those produced by Edge, the funds are now shown as a reserve and the corresponding liability has been eliminated. The revised schedule of reserves, together with planned movements for the year, is illustrated at Appendix 2.

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## 4. RECOMMENDATION

It is **recommended** that: -

- 4.1 The budget monitoring position is noted.
- 4.2 Members note the balances of and the revision to the presentation of Reserves.

For further information please contact:

Rory Fitzgerald, Finance Manager or

Tel: 01425 484723

[rory.fitzgerald@ringwood.gov.uk](mailto:rory.fitzgerald@ringwood.gov.uk)

For further information please contact:

Chris Wilkins, Town Clerk

Tel: 01425 484720

[Chris.wilkins@ringwood.gov.uk](mailto:Chris.wilkins@ringwood.gov.uk)

# Financial Budget Comparison

Comparison between 01/04/21 and 31/05/21 inclusive. including all commitments

Excludes transactions with an invoice date prior to 01/04/21

Includes commitments with an order date or or after 01/04/21

		2021/22	Actual Net	Commitments	Balance
<b>INCOME</b>					
<b>Policy &amp; Finance</b>					
200	Revenue Income	£132,970.00	£14,269.21	£28,075.87	£-90,624.92
280	Carvers Club House Income	£12,170.00	£1,274.92	£1,161.83	£-9,733.25
999	Suspense	£0.00	£0.00	£0.00	£0.00
<b>Total Policy &amp; Finance</b>		£145,140.00	£15,544.13	£29,237.70	£-100,358.17
<b>Recreation, Leisure &amp; Open Spaces</b>					
300	Revenue Income (RLOS)	£31,658.00	£894.87	£110.00	£-30,653.13
320	Cemetery Income	£46,031.00	£5,278.45	£135.00	£-40,617.55
330	Allotment Income	£5,306.00	£32.00	£0.00	£-5,274.00
350	Capital Income	£0.00	£0.00	£0.00	£0.00
<b>Total Recreation, Leisure &amp; Open Spaces</b>		£82,995.00	£6,205.32	£245.00	£-76,544.68
<b>Planning, Town &amp; Environment</b>					
400	Income	£15,650.00	£6,100.00	£0.00	£-9,550.00
<b>Total Planning, Town &amp; Environment</b>		£15,650.00	£6,100.00	£0.00	£-9,550.00
<b>Council</b>					
100	Precept	£531,856.00	£265,928.00	£0.00	£-265,928.00
102	Interest Business A/c	£0.00	£0.00	£0.00	£0.00
110	Client Deposits	£0.00	£0.00	£0.00	£0.00
<b>Total Council</b>		£531,856.00	£265,928.00	£0.00	£-265,928.00
<b>Total Income</b>		£775,641.00	£293,777.45	£29,482.70	£-452,380.85

# A Financial Budget Comparison

Comparison between 01/04/21 and 31/05/21 inclusive. including all commitments

Excludes transactions with an invoice date prior to 01/04/21

Includes commitments with an order date or or after 01/04/21

		2021/22	Actual Net	Commitments	Balance
<b>EXPENDITURE</b>					
<b>Policy &amp; Finance</b>					
2000	Establishment	£105,150.00	£12,249.76	£688.09	£92,212.15
2100	Maintenance	£34,655.00	£892.97	£0.00	£33,762.03
2200	Democratic Process (members Costs)	£10,992.00	£1,399.18	£0.00	£9,592.82
2210	Grants	£7,000.00	£0.00	£0.00	£7,000.00
2300	Employee Costs- Allocated Office Staff	£122,543.00	£19,122.87	£0.00	£103,420.13
2310	Employee overhead Costs	£5,091.00	£30.00	£0.00	£5,061.00
2400	Other	£50,140.00	£361.00	£770.00	£49,009.00
2500	Capital Financing	£31,546.00	£5,374.96	£0.00	£26,171.04
2501	Capital	£0.00	£0.00	£0.00	£0.00
2600	Wages Control Account	£0.00	£-12,767.64	£0.00	£12,767.64
2801	Carvers Employee Costs	£50,044.00	£6,875.49	£0.00	£43,168.51
2802	Carvers Club House- Expenditure	£25,234.00	£1,368.66	£575.98	£23,289.36
9999	Suspense	£0.00	£34.00	£0.00	£-34.00
<b>Total Policy &amp; Finance</b>		<b>£442,395.00</b>	<b>£34,941.25</b>	<b>£2,034.07</b>	
<b>Recreation, Leisure &amp; Open Spaces</b>					
3000	Recreation & Leisure (Other)	£55,762.00	£5,240.54	£10,933.05	£39,588.41
3001	RL&OS -Employee Costs	£145,740.00	£23,755.87	£0.00	£121,984.13
3002	Employee Costs	£2,000.00	£0.00	£0.00	£2,000.00
3200	Cemetery	£9,451.00	£1,321.06	£92.45	£8,037.49
3201	Cemetery -Employee Costs	£37,282.00	£6,096.25	£0.00	£31,185.75
3300	Allotments	£2,503.00	£235.25	£0.00	£2,267.75
3301	Allotments -Employee Costs	£10,164.00	£1,608.30	£0.00	£8,555.70
3350	Capital Expenditure	£54,500.00	£0.00	£0.00	£54,500.00
<b>Total Recreation, Leisure &amp; Open Spaces</b>		<b>£317,402.00</b>	<b>£38,257.27</b>	<b>£11,025.50</b>	
<b>Planning, Town &amp; Environment</b>					
4000	Planning, Town & Environment	£24,366.00	£0.00	£70.00	£24,296.00
4001	Employee Costs	£16,877.00	£2,688.91	£0.00	£14,188.09
4050	Capital Expenditure	£0.00	£0.00	£0.00	£0.00
<b>Total Planning, Town &amp; Environment</b>		<b>£41,243.00</b>	<b>£2,688.91</b>	<b>£70.00</b>	
<b>Council</b>					
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	£0.00	£0.00
<b>Total Council</b>		<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	



# Financial Budget Comparison

Comparison between 01/04/21 and 31/05/21 inclusive. including all commitments

Excludes transactions with an invoice date prior to 01/04/21

Includes commitments with an order date or or after 01/04/21

	<b>2021/22</b>	<b>Actual Net</b>	<b>Commitments</b>	<b>Balance</b>
<b>Total Expenditure</b>	£801,040.00	£75,887.43	£13,129.57	£712,023.00
Total Income	£775,641.00	£293,777.45		
Total Expenditure	£801,040.00	£75,887.43		
<b>Total Net Balance</b>	<b>-£25,399.00</b>	<b>£217,890.02</b>		



**REPORT TO POLICY & FINANCE COMMITTEE – 23<sup>rd</sup> JUNE 2021**  
**ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN 2020/21**

## 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. Sections 1 and 2 of the return must be approved by the Council by the 30<sup>th</sup> June and published on the Council's website by the 1<sup>st</sup> of July.
- 1.2 Sections 1 and 2 of the return , together with the internal auditor's report and supporting documentation must be submitted to the external Auditor, PKF Littlejohn by the 2<sup>nd</sup> of July (unless an extension is agreed).
- 1.3 The AGAR is appended together with a copy of the internal auditor's annual report and a draft notice of the period for the exercise of public rights which must also be published on the Council's website as required by the Accounts and Audit Regulations 2015.

## 2. AGAR 2020/2021

- 2.1 The issues that caused problems in producing the AGAR for 2019/20 have all been resolved and all movements and balances have now been reconciled for the financial year 2020/21. The internal auditor has concluded his review of finances and control measures and the AGAR is now ready for approval by Council and onward submission to the external auditor.
- 2.2 The AGAR consists of four parts:
  - the annual Internal Auditor's report and assurance on control measures,
  - Section 1, the Annual Governance Statement which must be approved by the Council before Section 2,
  - Section 2, the Accounting Statements for 2020/21.
  - Section 3, The final part, is to be completed by the external Auditor prior to publication by the Council by the end of September.
- 2.3 Each part of the AGAR is discussed in more detail below.

## 3. Internal Audit report and Assurance Opinion

- 3.1 The internal auditor has concluded that "***There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited***".
- 3.2 There were two areas which the auditor highlighted for management action. The first of these is in respect of a review of the Council's Financial Regulations which had been deferred pending the introduction of the new financial system, Edge, whilst processes were adapted in line with operation of the new system. This review is now underway, and a report will be brought to this committee before the end of September.
- 3.3 The second matter raised by the internal auditor concerns the exercise of public rights and in particular compliance with the detailed requirements of the legislation. In 2020/21, completion of the AGAR was delayed by a number of issues arising from the introduction of the Edge finance system. These were subsequently resolved and explained to the auditors at the time and an extension to the submission deadline to the end of September 2020 was agreed. However, whilst the submission was made immediately following approval of the

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AGAR by the Council at the meeting on the 30<sup>th</sup> September, the external auditor was unable to complete their review until the end of November and as a result we were unable to comply with the revised publishing deadline of November 30<sup>th</sup> as required by the legislation.

- 3.4 It is for this reason too that the auditor has responded “No” to sections M and N of the internal audit opinion on the AGAR.
- 3.5 The full internal auditor report, together with management responses is included at Appendix 2.

#### **4. AGAR 2020/21 Section 1, Annual Governance Statement**

- 4.1 The annual governance statement is the Council’s declaration that it maintains a sound system of internal control. The internal auditor has confirmed that there is a generally sound system of governance, risk management and control in place.
- 4.2 However, part 4 asks whether, “***We provided proper opportunity during the year for the exercise of electors’ rights in accordance with the requirements of the Accounts and Audit Regulations.***” In this case, because we were unable to comply with the regulations in respect of the previous year annual return as explained above, we have answered “no”
- 4.3 We are able to confirm agreement with all of the other aspects of governance and internal control.
- 4.4 This section must be approved before section 2 is approved.

#### **5. AGAR 2020/21 Section 2, Accounting Statements 2020/21**

- 5.1 The accounting statements have been prepared on an accruals basis rather than a cash basis which means that year end debtors and creditors are brought into the accounts. All figures agree to the underlying financial records and cash balances are supported by bank statements.
- 5.2 Line 7, the statement of balances carried forward includes a sum of £14,616 in respect of rent and key deposits. The figure of £579,996 corresponds with the total value of reserves and provisions at the 31<sup>st</sup> March, reported elsewhere on the agenda.
- 5.3 The accounting statements concur with the year end financial reports previously submitted to this committee.

#### **6. AGAR 2020/21 Section 3**

- 6.1 Section 3 is to be completed by the external auditor, PKF Littlejohn, following submission of the AGAR and supporting documentation. Their response and certificate must be published by the Council by the 30<sup>th</sup> September.

#### **7. Notice of Exercise of Public Rights**

- 7.1 The Council is required to publish a notice to confirm of the exercise of public rights to examine the financial records of the Council. As part of this process we are required to inform the external auditor of the proposed dates for the exercise of public rights.
- 7.2 The requirements are that a period of 30 working days be made available. This period must start no later than the 1<sup>st</sup> of July and must include the first 10 working days of July.
- 7.3 The AGAR is scheduled to go before an extraordinary meeting of the Council on the 24<sup>th</sup> of June, subject to this Committee’s endorsement. It is proposed therefore that the dates for the exercise of public rights be from Monday 28<sup>th</sup> June to Friday 6<sup>th</sup> August.

## 8. RECOMMENDATIONS

It is **recommended** that:-

- 8.1 Members note the internal auditor's annual report together with the management responses.
- 8.2 The 2020/2021 Annual Governance and Accountability Return be submitted to Council for approval.
- 8.3 Members approve the dates selected for the exercise of public rights.

For further information please contact:

Rory Fitzgerald, Finance Manager or

Tel: 01425 484723

[rory.fitzgerald@ringwood.gov.uk](mailto:rory.fitzgerald@ringwood.gov.uk)

For further information please contact:

Chris Wilkins, Town Clerk

Tel: 01425 484720

[Chris.wilkins@ringwood.gov.uk](mailto:Chris.wilkins@ringwood.gov.uk)

**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 2020/21

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 must** be completed by the authority's internal auditor.
  - **Sections 1 and 2 must** 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 on the authority website/webpage **before 1 July 2021**.
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 2021**. 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 2021
  - 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 2020/21

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 the authority website/webpage:

Before 1 July 2021 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 2020/21**, approved and signed, page 4
- **Section 2 - Accounting Statements 2020/21**, approved and signed, page 5

Not later than 30 September 2021 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 (AGAR) 2020/21

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *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 AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. 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 before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2021.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- 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 authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR 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 2020) equals the balance brought forward in the current year (Box 1 of 2021).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage 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 2021**.

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 <b>the dates set for the period for the exercise of public rights</b> , 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 <b>31 March 2021</b> 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? <b>NB:</b> 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](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

ENTER NAME OF AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2021, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2020/21 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	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 bank account reconciliations were properly carried out during the year.			
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 2019/20, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")</i>			
L. If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.			
M. The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)</i> .			
N. The authority has complied with the publication requirements for 2019/20 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .			
<b>O. (For local councils only)</b> 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

Name of person who carried out the internal audit

DD/MM/YYYY DD/MM/YYYY DD/MM/YYYY

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

DD/MM/YYYY

\*If the response is 'no' please 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 2020/21

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

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 2021, 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:

DD/MM/YY

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
1. Balances brought forward			<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			<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			<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			<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			<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			<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			<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			<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b></i>
9. Total fixed assets plus long term investments and assets			<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			<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 2021 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

SIGNATURE REQUIRED

Date

DD/MM/YY

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

DD/MM/YY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

# B Section 3 – External Auditor’s Report and Certificate 2020/21

In respect of

ENTER NAME OF AUTHORITY

## 1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

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 2021; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

## 2 External auditor’s limited assurance opinion 2020/21

(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 2020/21

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 2021.

\*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YY

## Annual Internal Audit Report 2020/21

### Ringwood Town Council

<https://www.ringwood.gov.uk/>

During the financial year ended 31 March 2021, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2020/21 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	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 bank account reconciliations were properly carried out during the year.	✓		
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 2019/20, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")			✓
L. If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.			✓
M. The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).		✓	
N. The authority has complied with the publication requirements for 2019/20 AGAR (see AGAR Page 1 Guidance Notes).		✓	
<b>O. (For local councils only)</b> 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

06/05/2021      07/05/2021      25/05/2021

Name of person who carried out the internal audit

Nigel Spriggs

Signature of person who carried out the internal audit

*N D Spriggs*

Date 03/06/2021

\*If the response is 'no' please 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).

**Southern Internal  
Audit Partnership**

Assurance through excellence  
and innovation

**Ringwood Town Council**

**Internal Audit Report**

**Supplementary Paper to Annual Governance and  
Accountability Return 2020/21 Part 3**

**03 June 2021**

**Prepared by: Nigel Spriggs.**

**FINAL REPORT**

## 1. Introduction

- 1.1 The scope of this review was to ensure that adequate control exists over the internal control objectives specified under points A-M of the Annual Governance and Accountability Return 2020/21 Part 3.
- 1.2 We are grateful to Chris Wilkins, Jo Hurd and Rory Fitzgerald for their assistance during the course of the audit.

## 2. Objectives

- 2.1 This review has sought to assess the effectiveness of controls in place focusing on those designed to mitigate risk in achieving the following key objectives:
  - Appropriate accounting records have been properly kept throughout the financial year.
  - The Town Council complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.
  - The Town Council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.
  - The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.
  - Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.
  - Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.
  - Salaries to employees and allowances to Members were paid in accordance with the Authority's approvals, and PAYE and NI requirements were properly applied.
  - Asset and investments registers were complete and accurate and properly maintained.
  - Periodic and year-end bank account reconciliations were properly carried out.
  - 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.

- The Town Council demonstrated that during the previous year (2019-20) it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.
- The authority has complied with the publication requirements for the 2019/20 AGAR.
- The Town Council has met its responsibilities as a trustee.

2.2 We also confirmed that point 'K' relating to Authorities which had declared themselves exempt from undergoing a limited assurance review in 2019/20 was to be marked as 'not covered' as Ringwood Town Council had a limited assurance review in 2019/20 and that point 'L' relating to Authorities with an annual turnover not exceeding £25,000 was not applicable and, therefore, also to be marked as 'not covered'.

### 3. Circulation List

3.1 This document has been circulated to the following:

Chris Wilkins, Town Clerk


Rory Fitzgerald, Responsible Finance Officer (RFO)



Chartered Institute of  
Internal Auditors

The Southern Internal Audit Partnership conforms to the IIA's professional standards and its work is performed in accordance with the International Professional Practices Framework (*endorsed by the IIA*).

#### 4. Summary Findings

Assurance Opinion		
<b>Reasonable</b>		There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.

Recommended Action(s)	
<b>High</b>	<b>5</b>
<b>Medium</b>	<b>0</b>
<b>Low</b>	<b>0</b>
<b>Total</b>	<b>5</b>

Key Observations
<p><b>Areas assessed to be working well/controls are effective</b></p> <ul style="list-style-type: none"> <li>Detailed financial results comparing year-to-date actuals against budget are compiled and reported to the Policy &amp; Finance Committee on a monthly basis in a format which provides an audit trail to original transactions within the Council's Financial Information System (Edge).</li> <li>Testing of nineteen points within the Financial Regulations found sixteen fully compliant and two not applicable due to no related transactions during 2020/21. An issue with a single non-compliant point relating to annual review of the Financial Regulations is addressed elsewhere within this report.</li> </ul>



- Payments to suppliers were supported by invoices and authorised via Edge workflows with VAT appropriately accounted for. Testing of procurements via petty cash found that floats had been balanced and transactions were coded and posted to Edge in a timely manner. VAT returns can be substantiated to transactional level within Edge and the RFO is responsible for ensuring returns are submitted within HMRC's deadlines.
- Sales invoices were raised in compliance with the Council's current charging policies and correctly coded with VAT appropriately accounted for.
- A financial risk review on the potential effects of COVID-19 was presented to the Policy & Finance Committee in May 2020 and an annual financial risk assessment in November 2020. Risk assessments for new projects and activities are conducted and presented to the Policy & Finance Committee as necessary.
- Draft budgets setting out 2020/21 and 2021/22 precepts were presented to the Policy & Finance Committee and then Full Council by January 2020 and January 2021 respectively. Year-to-date actuals against budget were reported to the Policy and Finance Committee at each meeting, along with executive summaries, summaries of cash-book movements and transfers to and from reserves. General reserves have been maintained in line with guidelines, with additional commentary provided as necessary.
- Testing of payroll transactions found that the specialist company contracted to ensure monthly salary, PAYE, NI and Members' allowance payments are correct are being provided with the correct information in a timely manner. Internal controls around these processes and the subsequent posting of anonymised payroll costs to Edge are robust.
- The RFO maintains a comprehensive fixed asset register with additions and disposals updated as required. A record is made of the last time each asset was checked. The Policy & Finance Committee reviewed the register in March 2021 and approved increasing the de-minimus level to £100.
- Bank statements are reconciled by the RFO on a monthly basis and testing of all reconciliations for September 2020 confirmed they agreed to bank statements and the cash-book summary presented to the Policy and Finance Committee. Cross-referencing of the year-end reconciliations confirmed they agreed to bank statements and verbal confirmation was given that these balances would be accurately reflected in the year-end cash-book. An arrangement is in place for a Councillor to review reconciliations and statements following each Policy & Finance Committee meeting.
- Budgets and budget monitoring reports have been prepared on the correct income and expenditure accounting basis, as will the final accounting statements, and figures such as debtors and creditors on the final balance sheet can be substantiated to transactional level by Edge reports. Issues raised in the 2019/20 audit where two variances remained unidentified have now been resolved.
- The Council maintained separate bank accounts for the two charities it acts as trustee for and filed the relevant Charity Commission returns in a timely manner.

### Areas where the framework of governance, risk management and control could be improved

- Although point 18.1 of The Financial Regulations states that it is the duty of the Council to review its Financial Regulations annually, the current Regulations were adopted in April 2018 and have not been reviewed since.
- The Council failed to fully comply with points M and N of Part 3 of the AGAR which relate to providing for the exercise of public rights as required by the Accounts and Audit Regulations and the publication requirements of the 2019/20 AGAR as per related guidance notes.

## 5. Added Value

- 5.1 One of the Core Principles that underpin the Professional Practice of Internal Auditing is to 'promote organisational improvement'. The Added Value section of the report provides insight, opportunities and collaborative learning (best practice) that the organisation may wish to consider moving forwards. We do not consider the issues raised in this section to adversely impact the control environment in the achievement of objectives reviewed.
- 5.2 The points raised below are for management to discuss and consider within the context of the organisation, and Internal Audit do not require a response on these.

### Added Value

- As referenced in Observation 2, the Council has not complied with point M of Part 3 of the AGAR for a second successive year and has also not complied with the newly introduced point N, both of which relate to publication requirements of the previous year's AGAR. In all instances of non-compliance, efforts were made to comply, but published guidance was mis-interpreted. As the Council's external auditors are responsible nationally for publishing the guidance, confirming with them in advance that they view the Council's proposed publication and public rights arrangements for each year's AGAR as compliant may avoid non-compliance going forwards.

Observation 1 – Updating Financial Regulations	Risk	Management Response			
		Action	Priority	Responsible Officer	Target Date
<p>Point 18.1 of The Financial Regulations states that it is the duty of the Council to review its Financial Regulations annually.</p> <p>As has been noted in the past two audits, the current Regulations were adopted in April 2018 and have not been reviewed since. This has in part been caused by wishing to align the Regulations with new processes relating to the introduction of Edge.</p> <p>Although testing for compliance with the Regulations found no issues, there are instances, such as Point 14.1 relating to the custody of all title deeds, where processes have changed due to advances in technology and the wording of the Financial Regulations no longer reflect current and / or best practice.</p>	Financial Regulations no longer describe best practice.	1.1 Annual review of financial regulations to be programmed into the annual schedule of committee reports	High	Rory Fitzgerald, Responsible Financial Officer	Immediate
		1.2 Current Financial Regulations to be reviewed to ensure compliance with the recently adopted financial management system and new ways of working	High	Rory Fitzgerald, Responsible Financial Officer / Chris Wilkins, Town Clerk	30 September 2021

# B

Observation 1 – Updating Financial Regulations	Risk	Management Response			
		Action	Priority	Responsible Officer	Target Date
		enabled by technology.			
Auditors assessment of managements response					
Management actions, once implemented, will help mitigate future risk.					

Observation 2 – Points M and N of Part 3 of the AGAR	Risk	Management Response			
		Action	Priority	Responsible Officer	Target Date
<p>Point M of Part 3 of the 2020/21 AGAR requires that, during the previous year, the Council correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations, while Point N requires that the Council complied with the publication requirements for the 2019/20 AGAR.</p> <p>Due to two unidentified variances detailed in the 2019/20 internal audit report, it was necessary to select 'No' for box A of Part 3 of the 2019/20 AGAR relating to whether appropriate accounting records had been properly kept throughout the financial year.</p> <p>The RFO, working with the suppliers of EDGE, subsequently identified and corrected the two variances and verbally notified the external auditor ahead of publishing the Notice of Public Rights for the year ended 31 March 2020 on 31<sup>st</sup> August 2020 in advance of the amended 1<sup>st</sup> September 2020 publication deadline, with every box under Section 1 – Annual Governance Statement 2019/20 marked 'Yes'.</p> <p>However, because external audit did not</p>	<p>The Council has failed points M and N of Part 3 of the 2020/21 AGAR.</p>	<p>2.1 An extended period for the exercise of public rights will be published ahead of the AGAR submission.</p>	High	Rory Fitzgerald, Responsible Financial Officer	30 June 2021
		<p>2.2 The external Auditor will be contacted to confirm that the Town Council's provisions are compliant with the rules, prior to the deadline for publishing the AGAR at the end of August</p>	High	Rory Fitzgerald, Responsible Financial Officer	30 July 2021
		<p>2.3 Box 4 of section 1 of the 2020/21</p>	High	Rory Fitzgerald, Responsible	Complete

Observation 2 – Points M and N of Part 3 of the AGAR	Risk	Management Response			
		Action	Priority	Responsible Officer	Target Date
<p>complete their review until November 2020, they have ruled that the Council failed to approve and publish the AGAR ahead of the 1 September 2020 deadline, meaning the Council should have answered 'No' to Section 1, Box 1 and, also, Section 1, Box 4.</p> <p>Because of this, Points M and N of Part 3 of the 2020/21 AGAR will need to be marked 'No'.</p>		AGAR will be marked as "no" on the basis that this is in respect of the 2019/20 annual return		Financial Officer	
<b>Auditors assessment of managements response</b>					
Management actions, once implemented, will help mitigate future risk.					

## Appendix 1 – Definitions of Assurance Levels and Management Actions

We use the following levels of assurance and prioritisations in our audit reports:

Assurance Opinion	Framework of governance, risk management and management control
<b>Substantial</b>	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
<b>Reasonable</b>	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
<b>Limited</b>	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
<b>No</b>	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

Management Action	Current risk
<b>High Priority</b>	A significant risk of; failure to achieve objectives; fraud or impropriety; system breakdown; loss; or qualification of the accounts by the organisation's external auditors. Such risk could lead to adverse impact on the organisation or expose the organisation to criticism.
<b>Medium Priority</b>	A serious, but not immediate risk of: failure to achieve objectives; system breakdown; or loss.
<b>Low Priority</b>	Areas that individually have no major impact, but where management would benefit from improved risk management and / or have the opportunity to achieve greater efficiency and / or effectiveness.

### Assignment – Progress Control Sheet

Assignment stage	Assignment Progress				Comments
Audit Outline	Issued	31/01/2021	Agreed	31/01/2021	
Fieldwork commenced	Target	06/05/2021	Actual	06/05/2021	
Fieldwork completed	Target	28/05/2021	Actual	25/05/2021	
Close of audit meeting	Target	28/05/2021	Actual	26/05/2021	
Draft Report Issued	Target	14/06/2021	Actual	28/05/2021	
Factual accuracy agreed and management response provided	Requested	14/06/2021	Provided	02/06/2021	
Final report issued	Target	10/06/2021	Actual	03/06/2021	



## CONFIRMATION OF THE DATES OF THE PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

Name of smaller authority: \_\_\_\_\_ **Ringwood Town Council**

County Area (local councils and parish meetings only): **Hampshire** \_\_\_\_\_

**On behalf of the smaller authority, I confirm that the dates set for the period for the exercise of public rights are as follows:**

Commencing on \_\_\_\_\_ **Monday 28<sup>th</sup> June** \_\_\_\_\_

and ending on \_\_\_\_\_ **Friday 6<sup>th</sup> August** \_\_\_\_\_

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days (i.e. Monday – Friday only, and not Bank Holidays) inclusive and must include the first 10 working days of July 2021 (i.e. Thursday 1 July – Wednesday 14 July).

We have suggested the following dates: Monday 14 June – Friday 23 July 2021. The latest possible dates that comply with the statutory requirements are Thursday 1 July – Wednesday 11 August 2021.)

**Signed:** \_\_\_\_\_

**Role:** \_\_\_\_\_

**This form is only for use by smaller authorities subject to a review:**

Please submit this form to PKF Littlejohn LLP with the AGAR Part 3 and other requested documentation – this form is not for publication on your website.

## POLICY & FINANCE COMMITTEE

23<sup>rd</sup> June 2021

### Development project at Long Lane sports ground

#### 1. Introduction and reason for report

- 1.1 This project has reached a critical stage and for it to proceed a firm commitment is now needed from this Council to the business and legal arrangements required by the project (especially the term and initial rent of the proposed new lease). This report seeks to describe those business and legal arrangements and to consider their implications.
- 1.2 Owing to the nature of the project, the arrangements are necessarily rather complicated. Given the scale of the project relative to the size of this Council (the capital cost of this first phase alone is expected to be about £2,000,000), the financial and other risks associated with it command careful attention. This report is therefore rather long but members are respectfully urged to read it fully.

#### 2. The rationale for the project

- 2.1 Nationally, football is the most popular team sport to participate in with roughly 1.9 million people in England playing at least twice per month 2020. 44.7 percent of 11 to 15 year old and 31.4 percent of 5 to 10 year old children play football on a monthly basis. Ringwood is no exception to this national picture with the local club, Ringwood Town FC, running nearly 30 teams for players of all ages. Local demand already exceeds the club's capacity and is projected to grow, especially as housing developments currently under way and in planning, come into full occupation. However, the club is currently unable to increase its capacity owing to several factors, especially the lack of all-weather training facilities and the age and inadequacies of its current club-house.
- 2.2 For some years this council and the football club have been investigating the possibility of building a third-generation artificial turf pitch (3G ATP) and re-building the club-house at Long Lane. A recent strategic review conducted nationally, also high-lighted that there is an overall shortage of ATP provision in the New Forest District. The business case for a project involving a 3G ATP in Ringwood is therefore very strong and supported not just by Ringwood Town FC but by Hampshire FA and New Forest District Council too.
- 2.3 Previous attempts to design a project including a 3G ATP have foundered on the inability to achieve sustainable financing. Initial capital costs and future funding requirements are high and grant support from Football Foundation is critical. This comes with two important requirements (which it has found to be essential); that the usage plan for the facilities demonstrates sufficient use and that the future business arrangements show that a sinking fund to replace the facilities when they wear out can be built up without placing unsustainable strain on the facility manager. In practice, it is near impossible for a small local football club, like Ringwood Town FC, to meet these requirements on its own; a large school, a college, a university or some similar partner organisation that is able and willing to commit to using (and paying for!) the facilities in the long-term is crucial to viability and sustainability. Despite extensive enquiries, no such partnership could be arranged locally until AFC Bournemouth Community Sports Trust expressed its interest.
- 2.4 The proposed joint working with the local club and the Community Sports Trust is therefore the only means presently available to achieve the improved facilities desired. There is attached to this report a document (Annex A) setting out the community benefits expected. This is supported by further information about the projected usage of the facilities (Annex B). Alternative schemes not involving the Trust or involving a 3G ATP elsewhere in the town might conceivably become

viable at some future date but there can be no certainty about this. The present circumstances therefore represent something of an “alignment of the planets” that may not recur for many years (if at all) - a rare opportunity deserving of very serious and careful consideration.

### 3. Business considerations and arrangements.

- 3.1 The Council has leased part of the site (shown edged red on Plan 1 annexed) to the Club until 2028. The Club pays an annual rent (which is not presently subject to VAT) to the Council under this lease. During the playing season, the Club also regularly books use of the grass pitches on additional areas (shown edged blue and edged green on Plan 1) for which it pays booking fees (which are usually subject to VAT).
- 3.2 The Club is currently responsible for grounds maintenance within the red area. This is mostly done independently of the Council but the Club routinely asks for the Council’s grounds maintenance team to do some work (for a fee, of course). The Council is currently responsible for grounds maintenance within the blue and green areas. This is done by the Council’s grounds maintenance team. The Council receives no payment for this work (separately from the pitch booking fees).
- 3.3 These arrangements need to change when the new facilities become available. First, it will be a requirement of the Football Foundation that the football user(s) own either the freehold or a lease with at least 25 years to run. Secondly, whoever manages the new facilities will need to be financially viable in the long term (and that requires effective control over the whole site, not just the red area) and a degree of business organisation, experience and capability (which the Trust possesses but the Club does not).
- 3.4 The project will also be affordable only if means can be found (lawfully and properly) to ensure that the VAT incurred on the construction and incidental costs is wholly or substantially recoverable. Specialist advice on this subject has been obtained.
- 3.5 Accordingly, what is being proposed is broadly as follows:
  - 3.5.1 The “client” for contract procurement purposes will be this Council (required in order to maximize VAT recovery and requiring (i) that relevant public procurement requirements and our own Financial Regulations are complied with and (ii) that this Council “elects to waive exemption” from VAT on this site, with the consequences that are considered below).
  - 3.5.2 The project manager will be the Trust but supported by the steering group which has already been formed and which includes representatives from all interested parties (the Council’s representatives being the Town Clerk and Cllr. Loose, or Cllr. Briers as deputy).
  - 3.5.3 There will be a “Development Plan” setting out the vision for the long-term future of the site and the present project will form the first phase of this to include a 3G ATP within the blue area, demolishing the club-house and building a new one on a different site within the red area and the laying out of better-organised access and parking facilities within the red area. (The rest of the blue area and the green area will remain or become grass pitches.) A visualization of the site with the new facilities in place and the evolving capital budget for this first phase are included in Annex B.
  - 3.5.4 On completion of the new facilities, the Club will surrender its existing lease and the following new documents will be completed:

- 3.5.4.1 A lease by the Council to the Trust of the red and blue areas (to include a commitment to add the green area if and when it comes into Council ownership); and
- 3.5.4.2 A Licence between the Trust and the Club regulating the terms on which the Trust will manage the site and the Club will share use of the facilities.

Because it is envisaged that there will be further developments (likely to require further funding from Football Foundation), the Trust has proposed that the new lease be granted for a term of 40 years (avoiding the delay and expense of re-negotiating the lease term).

- 3.6 Assuming members approve the proposal in principle, solicitors will be appointed to draw up the legal documents needed and once these are available application will be made to HMRC for VAT clearance. Arrangements are also in hand to issue a suitable press release and to provide information about the project to Club members and the wider public.
- 3.7 Application for planning permission is expected to be submitted shortly.
- 3.8 The grant application to Football Foundation will follow in the autumn. The delay is partly to fit in their grant awarding annual cycle and partly to meet their requirements that the project already have planning permission at that stage and be “de-risked” as to costs. The latter point effectively requires that all important tendering processes be completed in advance. The 3G ATP has to be procured using the Foundation’s (OJEU-compliant) procurement process. This has already been done and a tentative award made. Planning for the remaining tendering is in hand.
- 3.9 If all goes well, work could start around Easter 2022 to be ready for the start of the 2022-23 season.

#### 4. Financial implications

- 4.1 In weighing the costs and benefits of this project, it is necessary to consider not just the community benefit to be expected from the new facilities but also the effects on the public purse, and this Council’s finances in particular. The project will affect the Council’s capital and revenue finances in ways that are complex and difficult to calculate with precision.
- 4.2 The capital position is the simpler. The proposed new facilities will be “fixtures” to the land. The Council will own them (subject to the new lease) and their value will add to the capital value of the Council’s reversionary interest without the Council having to make any contribution to the capital cost of acquiring them. On the face of it; a very substantial increase in the value of this public asset and therefore a public gain. In practice, however, that increase will appear as little more than a number on our balance sheet. Unless and until the lease ends, this Council will not necessarily benefit financially from owning this enhanced asset other than via the rent under the new lease, which will be an item in the revenue budget.
- 4.3 Before moving on to consider the revenue budget something should be said about the outstanding PWLB loan which the Council took out to buy the blue land. The Council is repaying that loan by annual instalments of £10,749.92 until 2040/41. This could be regarded as irrelevant since the Council has to pay these whether the project proceeds or not. It might be thought reasonable to exclude the capital element of these repayments from any calculation of the rent payable for this land (since the tenant will not acquire any share of its capital value) but to recoup the interest element. Unfortunately, any such aspiration would be complicated by the fact that the interest element is not constant but diminishes

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through the term of the loan (which term is also significantly shorter than the suggested lease term!).

- 4.4 On the revenue side, the present position is that the Council receives:
- 4.4.1 rent for the red land of £2,325 pa;
  - 4.4.2 maintenance contract payments in respect of the red land (which fluctuate from year to year but were £2,765.32 in 2019-20 but only £497.50 in 2020-21); and
  - 4.4.3 pitch booking fees for the blue land and the green land, which came to £4,800 in 2019-20 and £4,825 in 2020-21.

Against this, however, must be set the cost to the Council of carrying out the grounds maintenance work. That is difficult to quantify. The grounds maintenance team do a significant amount of work on the site but only the (smaller) proportion on the red land is fully recorded and costed. A best guess might be £24,000, suggesting that the site generates a combined net revenue cost of about £14,000pa (disregarding the PWLB loan).

- 4.5 The Trust has offered rent of £3,200 pa (excluding VAT). Since it would become responsible for the entire grounds maintenance cost at that point, the rent would be pure income profit in the Council's hands. It would be normal to provide for this to be reviewed at regular intervals, every three years perhaps. To keep such reviews simple and inexpensive, they could be linked to increases in the Consumer Prices Index. The Trust has also expressed an interest in engaging the Council to provide grounds maintenance services as it does now. Any such grounds contract would be a separate income stream.
- 4.6 The potential effect on the grounds maintenance team of being suddenly relieved of all responsibilities on the site would be significant and personally unwelcome to the grounds foreman and other staff. Although it would free up substantial resources that could be applied elsewhere in the town, it would also represent a significant drop in overall income from the site. It would also place a significant (probably insupportable) strain on the Trust if it had to pay the full commercial cost of the grounds maintenance in addition to the rent. (Members should note the reference in Annexe B to the sinking fund; that alone is expected to cost the Trust about £25,000 a year). However, it would be unwise to include provision about the grounds maintenance in the lease since the needs and costs are likely to vary so much over the lease term. The Council could undertake the work at below market price and still be better off overall than it is now and it would clearly be in the Trust's interests to agree this. A reasonable compromise might be to specify that a grounds maintenance contract at an affordable price (to be agreed) be signed at the same time as the new lease for, say, a five-year term. This should enable the Council to achieve broad revenue neutrality if the project proceeds and a maintenance cost to the Trust (and indirectly therefore to the Club) that is sustainable in the short to medium term at least.
- 4.7 Notwithstanding the difficulty of precise calculation, it is fair to conclude that if the project proceeds, the Council's revenue position may improve and is unlikely to be worse than it is now. Any such improvement would be in addition to the community benefits and the potential capital gains. It is submitted, however, that the correct measure to apply when determining appropriate terms for the lease and other documents is not some hypothetical commercial norm or "economic advantage" but rather the public benefit overall (as assessed) along with fairness between and the sustainability of all participants.
- 4.8 As mentioned previously, the project will require that the Council elect to waive exemption from VAT on the site. The main implication of this is that the Council will have to charge VAT on the rent payable under the new lease. It makes no difference to the Council's ability to reclaim the VAT on expenditure it incurs in relation to the site. It will affect the Trust (which will have to pay the VAT on the

rent). Although it is not obliged to do so, it will probably choose to make a similar election so that it can recover the VAT it pays. This will mean it will have to account for VAT on the booking and hiring fees it charges. In effect, therefore, the VAT burden will pass to the Club and other end users of the new facilities who are likely to have to pay more than they otherwise might have done and are unlikely to be able to recoup it. This is a real cost to the community, not to be dismissed out of hand but, sadly, an inevitability, unless VAT is paid on the project costs (which is simply not affordable).

## 5. Risk analysis

5.1 Regard should also be had to all significant financial and other risks attendant on the project. The table set out in paragraph 5.2 below lists these risks with some explanation and the control measures proposed.

### 5.2 Table of risks

Risk	Description	Control
<b>1. Project delivery risks</b>		
1.1 Frustration or cancellation	Failure to complete one or more of the new facilities	Oversight of project management by steering group. Engagement of qualified and experienced professional advisers
1.2 Delay	Delay in completion of new facilities	Regular steering group meetings
1.3 Benefits unrealized	New facilities do not deliver expected benefits	Regular contact with Trust and Club
1.4 Green land unavailability	All or part of the green land becomes unavailable for football	Co-operation with NFDC officers and members and contact with land-owners
<b>2. Financial risks</b>		
2.1 Budget over-runs	RTC liability under procurement contracts	Terms of procurement contracts
2.2 Grant liabilities	RTC liability to repay grants received	Lease terms
2.3 Revenue leakage	RTC loses out on unexpected income streams from site	Lease terms
2.4 Loss of grounds income	Grounds contract not renewed after initial term	None – this risk is ineliminable
2.5 Failure of VAT recovery	VAT on project costs cannot be recovered	Obtain prior clearance from HMRC
<b>3. Legal risks</b>		
3.1 Business arrangements	Terms agreed become unenforceable	Engage lawyers to advise and prepare documents
<b>4. Counter-party risk</b>		
4.1 Trust fails	The Trust becomes insolvent or otherwise fails	Forfeiture clause in lease
4.2 Club fails	The Club becomes insolvent, moribund, etc.	Lease includes provision for RTC to specify an alternative local club to substitute

6. Other observations

- 6.1 The implications of this project for this Council are significant but for the Club they are massive. It is the biggest change its committee and members have experienced in a generation. Their committee has carefully weighed the benefits expected from the new facilities against the costs, for it will undoubtedly lead to increases in membership subscriptions and the costs of playing. However, it has been supported by Hampshire FA and seen ample evidence from similar projects elsewhere that even in areas of multiple deprivation (which Ringwood is not) facilities like these tend to increase active participation in football across all groups despite the cost increases they bring.
- 6.2 Both the Trust and the Club have also carefully reviewed their respective business plans to ensure they will remain financially viable and are not overstretching themselves by joining in this project.

7. Issues for decision and any recommendations

- 7.1 Having previously approved this project in principle, are members content with the business and legal arrangements described above, at least in broad principle?**
- 7.2 Are members content in principle for officers to settle the following key terms and instruct lawyers to proceed accordingly:**
- 7.2.1 A lease term of 40 years;**
- 7.2.2 An initial rent of £3,200 pa subject to 3-yearly reviews in line with CPI?**
- 7.2.3 A separate grounds maintenance contract on affordable terms (to be agreed) for five years?**

**(If not, do members wish to stipulate alternatives or limits on officer discretion to negotiate?)**

For further information, contact:

Christopher Wilkins, Town Clerk  
Direct Dial: 01425 484720  
Email: [chris.wilkins@ringwood.gov.uk](mailto:chris.wilkins@ringwood.gov.uk)

Rory Fitzgerald, Finance Manager  
Direct Dial: 01425 48472  
Email: [rory.fitzgerald@ringwood.gov.uk](mailto:rory.fitzgerald@ringwood.gov.uk)

## Long Lane Redevelopment – Community Benefits



The opportunity to transform the facilities at Long Lane represents a unique opportunity to create a 'Community Hub' to benefit the town of Ringwood.

AFC Bournemouth Community Sports Trust are excited by the chance to place the site at the heart of the Town, and in addition to establishing an iconic football facility, will develop the site to attract non-football people/activities (which does not currently happen).

### Physical Wellbeing

The benefits of being physically active are well known! The site will encourage the local community to take part in formal and informal, along with organised (affiliated teams) and recreational activities on the site. Activities will take place on site for all life stages; from children (3yrs) Mini Cherries, through to Seniors (75yrs+) Walking Football, tackling obesity and supporting the local health agenda (GP referrals), encouraging and creating a life long love for playing football and being active.



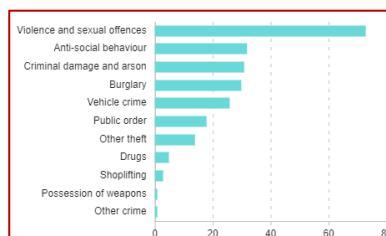
Activities would be able to take place all year round, including Holiday Camps to keep young people active (linking into our current Holiday Hunger provision), along with National Citizenship Service (NCS) activities.

### Mental Wellbeing

As well as the physical benefits of being active, research also shows that it contributes to people having good mental health. We have identified the site can be used during the day and will work with local partners to offer the facility to groups working with those who have a mental illness (currently running a Sport and Social project in Bournemouth), this may be for meetings or offering activity on site.

### Under Represented Groups

Targetted programmes will be run on site to work with traditional under represented groups, notably Girls and Womens and Disability activities on site; of which there is currently none. We will work collectively to ensure that these are key areas within the site development plan to expand, both in terms of affiliated football but also a recreational offer.



We will deliver activities through our PL Kicks (free activity) programme for lower socio-economic groups to impact on local crime data (as shown above for Ringwood Mar 21), Employability opportunities (NEETS and Economically inactive) and PL Kicks targeted work where we are currently working with those involved in criminality such as county lines.





## Individual Development

We are committed to support individuals with their personal development, whether this be helping them onto a coaching, refereeing or an education course. It will include signposting players of all ages and abilities to a variety of opportunities to be involved within their local football Club and community.



To support this, the education space will enable training for community members: NEETs groups (Not in Education, Employment or Training), Further Education (BTEC courses) and also for formal Coach Education (linking with The FA) and plan to include delivery of continued professional development opportunities with partners (Hampshire FA, Active Partnership).

## Social/Community Development

The site will be a hub for the community, bringing people of different backgrounds and different interests together to improve relationships. Improved facilities will mean greater capacity to put on regular activities, but also one off festivals and fun days. These events and activities help local residents make new relationships, get involved with their community and reduce social isolation.



## Iconic Facilities

By developing an iconic local sporting complex, that the Community can be proud of, we are sure locals will be inspired to get involved in activities on site from a football perspective. But also in linking with other potential site users: allotment holders (in the adjacent field), rifle range (on site) to new activities (Yoga).

The project will enhance the quality of facilities on site for football, resulting in less matches being called off and help address the shortfall in the local area (identified through the Local Football Facilities Plan); which is only likely to increase in line with population data.

## Economic Development

We anticipate the project to positively impact economically in a number of ways. Through developing people on courses, they will be able to seek employment opportunities and contribute to the local economy. There will be potential for us to create a number of new posts on site, including facility managers, development staff, duty officers, catering and grounds persons. These would be a mix of full time, part time, and we would look to continue our development of apprenticeships and traineeships, offering further opportunities to local people. Any surplus funds developed will be re-invested locally in the site.



# TOGETHER, ANYTHING IS POSSIBLE.

## Long Lane Re-development – Supporting Information



### Introduction

The purpose of the document is to provide supporting information to Ringwood Town Council (RTC) and its Councillors to enable lease arrangements between RTC and AFC Bournemouth Community Sports Trust (CST) to formally progress.

The information contained herein demonstrates the feasibility of the re-development of the Long Lane site for the proposed lease from RTC to CST, comprising of amenities/access, main pitch, Bernie Guys Field (including 'sheep field') – whilst ensuring that the needs and requirements of Ringwood Town Football Club (RTFC) remain a priority on site alongside wider usage.



RTFC and CST have reached an agreement in principle over usage and fees for the site, that we feel meets all requirements, is financially viable and sustainable for both parties. A service level agreement and license to occupy documents will be completed in due course in relation to this. Input from the Football Foundation (FF) and Hampshire FA (HFA) has been sought to ensure the proposed pricing policy is reflective of comparable projects across the County and Nationally, as well as local circumstances. They have also provided feedback to make sure all expenditure costs are considered.

The land known as 'Ten Acre' does not form part of this project or discussions however, the CST and RTC/NFDC are fully aware of the importance of this land to RTFC, of both the field and associated pitches and the vital need to safeguard its future use for football activities.



**Usage**

Initial usage of the 3G Artificial Turf Pitch (ATP) by RTFC for Season 2022/23 is outlined below, based on agreed discussions with RTFC on primarily training requirements. These will be agreed for RTFC activities only (the detail of specifics around team use will be down to RTFC Committee), and may not be sub-let to any other users during these times:

Usage of 3G ATP One								
Time	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	
9am – 10am		Mini Cherries	Walking Football	Mini Cherries		Mini Kickers/ RTFC Youth	Mini Kickers Girls Development	
10am – 11am	College Training Boys and Girls	College Training Boys and Girls	College matches Boys and Girls	College Training Boys and Girls	College Training Boys and Girls	Girls Team matches	RTFC Youth matches	
11am – 12pm								
12pm – 1pm								
1pm – 2pm	College Training Boys and Girls	College Training Boys and Girls		College Training Boys and Girls	College Training Boys and Girls	RTFC Dev matches	AFCB Womens matches, or RTFC Youth matches	
2pm – 3pm								
3pm – 4pm								
4pm – 5pm	After School Club	RTFC Training	AFCB Girls and Womens	Ability Counts & Disability teams	After School Club			
5pm – 6pm	AFCB Girls and Womens				RTFC Training	PL Kicks		
6pm – 7pm								
7pm – 8pm						AFCB Womens	PL Kicks	
8pm – 9pm								
9pm – 10pm	Adult Small Sided							

Where gaps appear, this time may be hired out to external parties by the CST to ensure that the facility generates a working model that ensures the sustainability of the facility. Maintenance of the 3G ATP will also take place during the weekly schedule.

In addition, grass pitch use will provide match play for Ringwood Town FC teams at the following times:

- Saturday afternoon and mid-week (Main pitch)
- Saturday AM (Bernie Guys) or matches (Girls)
- Sunday AM and PM (Bernie Guys) Youth matches

## Costs

The projected cost of the re-development is outlined below. Note – cost certainty has been secured on the 3G ATP element of the site through the FF tender process – with TigerTurf being the preferred bidder (£661,000).

The above has resulted in revised projected figures for the overall site re-development as follows:

<b>3.1.1 Construction Costs</b>		
		£
Demolition	-	30,000
Pavilion	-	1,000,000
Car park/ infrastructure	-	72,500
Oh/P	-	Included above
Main contractor prelims	-	70,000.00
Works to grass pitches	-	-
FTP (Separate contract)	-	660,000.00
Contingency for both elements	-	60,000.00
<b>CONSTRUCTION COST</b>	<b>-</b>	<b>1,892,500</b>
<b>3.1.2 Fees</b>		
Statutory Fees	-	7,500.00
Professional Fees (Architect, PM, QS, M&E, Structural/Civils)	-	70,000.00
RLF (covered by Football Foundation)	-	-
<b>3.1.3 Other</b>		
Surveys/Reports	say	25,000.00
Legal costs	say	5,000.00
<b>3.1.4 VAT</b>		
VAT (TBC)	-	-
<b>TOTAL PROJECT COST</b>	<b>-</b>	<b>2,000,000.00</b>

Note - cost certainty cannot be secured for the ancillary works and pavilion until such time as the tender process (in compliance with RTC regulations) has been completed.

Funding for the project will come from: The Football Foundation (circa £1M), New Forest District Council via developer contributions (£435,330.19), and AFC Bournemouth Community Sports Trust via capital contribution (£300,000). This leaves an anticipated shortfall of around £265,000. Further grants and capital contributions are being explored to make up this shortfall. A capital contribution from RTFC will also be made, following fundraising initiatives.

There is no expectation that RTC will contribute towards the capital costs of the project. It should also be noted that at this stage the only organisations liable for costs are The Football Foundation (£18,352) and Community Sports Trust (circa £25k) for project development fees, including the necessary pre-application advice and surveys. The management of risk within the project is an important factor and this is constantly under review.

## Management Structure

The project offers a unique opportunity for a transformational change in the provision and access to high-quality facilities in Ringwood. This also requires a management structure to reflect this change. The site will be a community facility for Ringwood and the surrounding area. The management change will allow community partners such as Ringwood Town FC to focus on their strengths, namely offering football opportunities for local residents, whilst the running of the facility will be the responsibility of the CST.

The CST will be responsible for ensuring a sinking fund is established to replace the carpet on the pitch at the end of its life. The usage of the site will be balanced to both meet the needs of the community and generating the income required to meet long-term replacement costs.

Upon the commencement of the lease to CST, all liability within the site will fall on CST including (but not limited to): pitch maintenance, equipment, amenities, insurance, security, and staffing of the site.

As outlined earlier, RTFC will be contributing their share of the usage costs but will also be able to generate further income through: sponsorship, gate receipts, advertising boards, annual tournament etc – that will be agreed in writing (via a service level agreement) with CST.

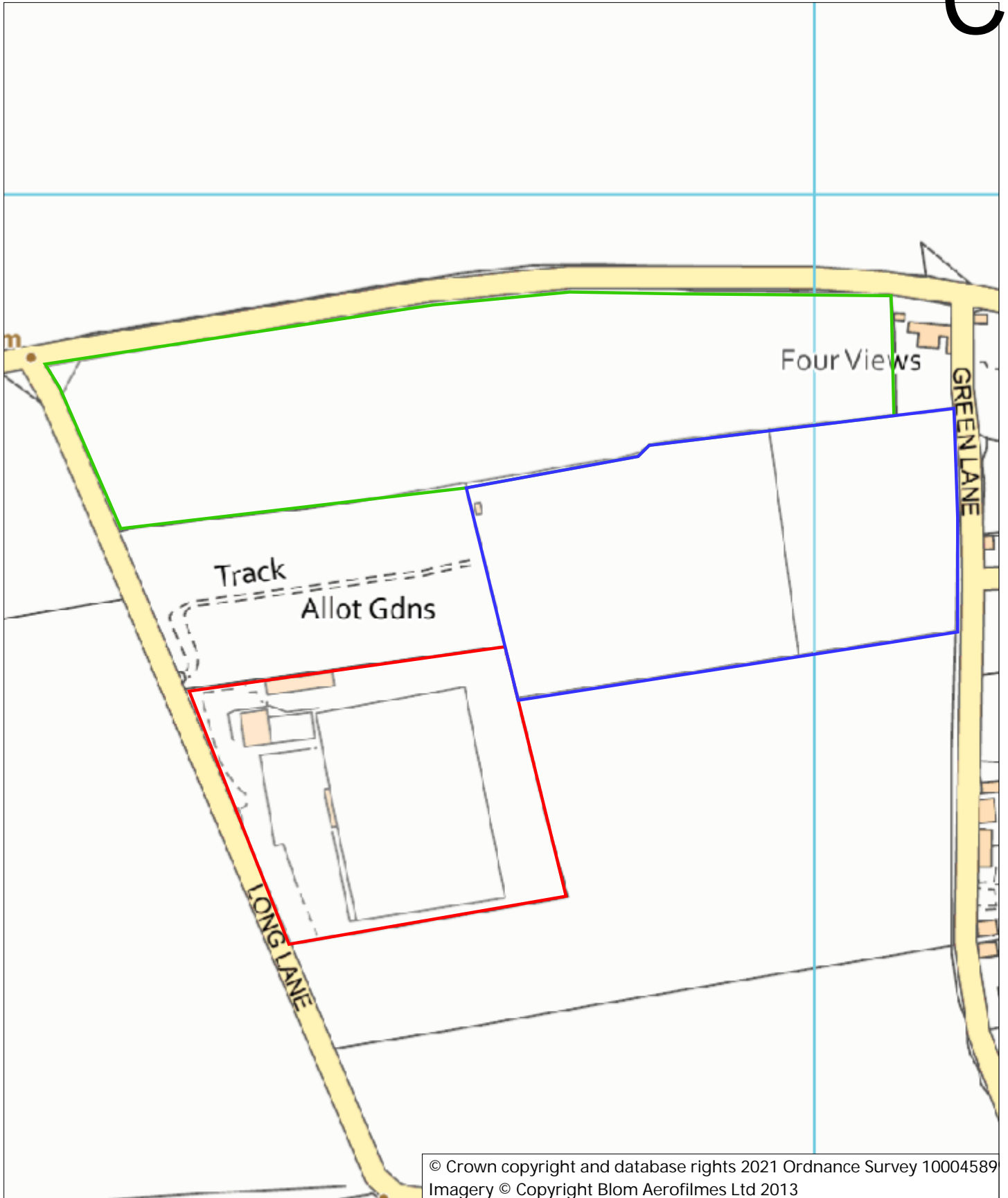
The Ringwood Football Development Group will continue as a steering group, involving RTFC, CST, RTC (and other partners) to continue developing and evaluating the project, meeting at least quarterly every Season.

## Further Considerations/Actions

A full planning application is due to be submitted to New Forest District Council (July 2021), with a proposed funding application to the FF in October 2021. Pending its success, work will commence on site by Easter 2022, with the site ready for August 2022 to allow for pre-season activity and CST to mobilise as the operator and ensure that the site is operational.

The terms of draft lease are key to the development of the site and progressing the application to the Football Foundation. Based upon the information supplied, we would now like to formally progress the draft Heads of Terms for the areas discussed and the full draft lease, and RTC agreement is sought to this end.

*Should you require any further information please contact Andrew Battison (Senior Manager) - AFC Bournemouth Community Sports Trust via [Andrew.battison@afcb.co.uk](mailto:Andrew.battison@afcb.co.uk) 07887 384762.*



Notes



**Ringwood Town Council**

[www.ringwood.gov.uk](http://www.ringwood.gov.uk)

**Print Title**

**chris.wilkins**

**Date** 14/06/21

**Scale** 1:2835



## Current Projects Update

No.	Name	Status	Recent developments	Description and notes	Lead Officer/Member	Financing
<b>Full Council</b>						
FC1	Long Lane Football Facilities Development	In progress	Pre-application planning advice received. VAT consultant's initial advice on business arrangements received. Discussions on the detail of business and legal arrangements commenced. Surveys required for planning application ordered. AGP tenders received. Other procurement being planned.	A joint venture with Ringwood Town Football Club and AFC Bournemouth Community Sports Trust to improve the football facilities for shared use by them and the community.	Town Clerk	No financial commitment yet
FC2	Strategic Plan	On hold - awaiting officer availability		Exploring ideas for medium term planning	Town Clerk	N/A
<b>Planning Town &amp; Environment Committee</b>						
PTE1	Neighbourhood Plan	In progress	Steering Group met to consider risks associated with NFDC Local Plan Part 2 review; changes in national policy; and resourcing the project. Agreed to continue to prepare NP, with 4 Team leads project managing for the time being. Grant of £5,000 awarded to cover consultants' fees, as per the Project Plan.	To prepare a Neighbourhood Plan for the civil parish of Ringwood but limited in scope to a few specified themes.	Deputy Clerk	Budget of £21,500 (£3,800 in 2021/22 budget, £3,000 in General Reserve and £14,700 to be funded by Locality grant)
PTE2	Human Sundial	In progress	HCC has appointed contractors and confirmed works will be carried out in August 2021, following completion of the works in West Street.	Replacement of damaged sundial and surrounding paviers; installation of removable benches to protect it for the future - working with HCC (Principal Designer and Contractor)	Deputy Clerk	£5,295.15 spent from budget of £10,657 to be funded from CIL and contribution of £5,249.15 from Carnival
PTE3	Crow Stream Maintenance	Annual recurrent	Spraying of stream banks completed on 1 April. Annual stream clearance to be carried out by volunteers in September.	Annual maintenance of Crow Ditch and Stream in order to keep it flowing and alleviate flooding	Deputy Clerk	£1,120 spent to be funded by transfer from earmarked reserve
Projects being delivered by others which are monitored by the Deputy Clerk and reported to this committee:						
	A31 widening scheme	In progress	West Street junction with A31 closed and traffic flow reversed in Meeting House Lane. Works in West Street ongoing to end July 2021. Works to divert water main to commence June 2021. Works on A31 to commence October 2021 and due for completion by November 2022.	Widening of A31 westbound carriageway between Ringwood and Verwood off slip to improve traffic flow; associated town centre improvements utilising HE Designated Funds	Highways England (HE)	HE funded
	SWW Water Main Diversion (associated with A31 widening scheme)	In progress	Work to begin in June with temporary traffic lights in Mansfield Road until September. Route across Bickerley has been confirmed and will be open cut. Work on the trench on the 2 large fields will be delayed until after Carnival. There will be a site compound at the southern end of Bickerley for 6 months (from June), and one in Pocket Park for 2 months (June/July).	Diversion of water main that runs along the A31 westbound carriageway.	South West Water / Kier	HE funded
	Pedestrian crossings Christchurch Road	Completed		Informal pedestrian crossings to the north and south of roundabout at junction of Christchurch Road with Wellworthy Way (Lidl)	Hampshire CC	Developers contributions
	Moortown drainage improvements	In progress		HCC considering a controlled opening of the system in Moortown Lane to alleviate highway flooding	Hampshire CC	Developers contributions
	Pedestrian crossing Castleman Way	On hold	Site does not meet HCC criteria for toucan crossing. Agreed to revisit following promotion of cycle path through Forest Gate Business Park.	Toucan crossing in Castleman Way to improve pedestrian and cycle route between town centre and Moortown	Hampshire CC	Developers contributions
	Cycleway signage and improvements	Completed		New signage and minor improvements to cycleway between Forest Gate Business Park and Hightown Road	Hampshire CC	HE Designated Funds
	Carvers footpath/cycle-way improvement	Completed		Creation of shared use path across Carvers between Southampton Road and Mansfield Road	Hampshire CC	Developers contributions
	Crow Lane Footpath	In progress	Developers' contributions paid to HCC to implement.	New footpath to link Beaumont Park with Hightown Road, alongside west of Crow Lane	Hampshire CC	Developers contributions
	Surfacing of Castleman Trailway	In progress	Developers' contributions paid to HCC to implement.	Dedication and surfacing of bridleway between old railway bridge eastwards to join existing surfacing	Hampshire CC	Developers contributions

## Policy &amp; Finance Committee

PF1	Website renewal	In progress	The basic structure and layout of the new site has been agreed and created. Work on filling in the content (both new and by transfer from the existing site) is continuing.	Arranging a new website that is more responsive, directly editable by Council staff and compliant with accessibility regulations.	Town Clerk	Funded from agreed budget.
PF2	Greenways planning permission renewal	Cancelled	Committee decided on 17 Feb 2021 not to seek renewal	Preparing a planning application to renew the lapsed permission for a detached bungalow	Town Clerk	
PF3	Youth Detached Outreach work	In progress	A third party provider has been appointed and is recruiting the workers needed.	To provide youth workers for detached outreach work	Carvers Manager	
PF4	Review of governance documents	In progress	Intermediate review of Financial Regulations will be undertaken over the summer.	Periodic review of standing orders, financial regulations, committee terms of reference, delegated powers, etc. to maintain suitability and fitness	Town Clerk	
PF5	Poulner Lakes Lease	On hold - awaiting track maintenance solution	A site meeting to assess technical options for future track maintenance was held on 9th March. A specification has been prepared and estimates based on this are being obtained.	Negotiating a lease from Ringwood & District Anglers' Association of the part of the site not owned by the Council	Town Clerk	

**Recreation, Leisure & Open Spaces Committee**

RLOS1	War Memorial repair	In progress	The repair has been completed. An inspection and maintenance regime is being devised and a re-dedication ceremony is being planned, with a provisional date of 15th August 2021.	Repair by conservation specialists with Listed Building Consent with a re-dedication ceremony to follow.	Town Clerk	£8,596 spent. Grant award leaves £4,776 to be funded from donations and general reserve.
RLOS2	Bickerley tracks	Completed	Fresh gravel has been laid. No structural change is feasible at present.	Enhanced repair of tracks to address erosion and potholes (resurfacing is ruled out by town green status) and measures to control parking.	Town Clerk	Nothing yet committed or agreed
RLOS3	Public open spaces security	In progress	The agreed works have all now been completed and a proposal by community groups to plant the new earth bunds has been accepted.	Review of public open spaces managed by the Council and measures to protect them from unauthorised encampments and incursions by vehicles	Town Clerk	Revised budget of £6,300 for emergency measures agreed.
RLOS4	Grounds department sheds replacement	In progress	Clr Briers met grounds staff to define needs and the project scope in order to prepare an outline specification.	A feasibility study into replacing the grounds maintenance team's temporary, dispersed & sub-standard workshop, garaging and storage facilities. Combined with a possible new car park for use by hirers of and visitors to the club-house.	Town Clerk	Capital budget of £10,000
RLOS5	Cemetery development	In progress	Contact has been re-established with the firm previously consulted about building a columbarium	Planning best use of remaining space, columbarium, etc.	Town Clerk	Capital budget of £25,000 (but unlikely to finish in 2021-22 and therefore to be carried into an earmarked reserve)
RLOS6	Community Allotment	Concluded by adapting to ongoing processes	Agreed to treat as an informal joint venture between the Council and the tenants' association.	Special arrangement needed for community growing area at Southampton Road	Town Clerk	
RLOS7	Bowling Club lease	On hold during pandemic restrictions		Request by Ringwood Bowling Club for lease to be extended in space and term for a replacement club-house.	Town Clerk	
RLOS8	Ringwood Youth Club	On hold awaiting officer availability		Winding up the redundant CIO to terminate filing requirements	Town Clerk	
RLOS9	Aerator repair	Completed	The attachment has been returned and is back in service following the overhaul.	Major overhaul to extend life of this much-used attachment	Grounds Foreman	
RLOS10	Waste bin replacement programme	In progress	The first 17 bins have been delivered and are being installed as pressure of work allows. More will be ordered later this year.	Three-year programme to replace worn-out litter and dog-waste bins	Grounds Foreman	
RLOS11	Ash Grove Fence repair	Completed	The grounds foreman has inspected the completed fence and signed off the final payment to the contractor.	Replacing the worn-out fence around the play area	Grounds Foreman	
RLOS12	Van replacement	On hold awaiting officer availability		Replacing the grounds foreman's diesel van with an electric vehicle	Grounds Foreman	
RLOS13	Bickerley compensation claim	In progress	Officers presented a report at the meeting on 21st April.	Statutory compensation claim for access and damage caused by drainage works	Deputy Clerk	
RLOS14	Poulner Lakes waste licence	On hold awaiting officer availability		Arranging to surrender our redundant waste licence to avoid annual renewal fees	Town Clerk	
RLOS15	Acorn bench at Friday's Cross	On hold - until suitable season	Arrangements with Men's Shed are proceeding and the materials have been bought	Arranging the re-painting of this bespoke art-work	Town Clerk	
RLOS16	Town Safe	In progress	Preliminary contacts with PCC and Conservation Officer	Possible re-paint of this important survival, part of a listed structure	Town Clerk	
RLOS17	New allotments site	In progress	Practical Completion of site agreed following inspection. Decision to proceed agreed at February meeting. Legal work in progress.	The transfer to this Council (pursuant to a s.106 agreement) of a site for new allotments off Crow Arch Lane	Town Clerk	
RLOS18	Cemetery map and registers digitisation	In progress	Registers have been scanned. Digital map is being prepared.	Digitisation of cemetery records to facilitate remote working, greater efficiency and, eventually, direct public access	Town Clerk	Capital budget of £5,000



RLOS19	Carvers Strategic Development	In progress	A working party led by Cllr Frederick is developing a visualization for approval by the Carvers Working Party on 16th June as a basis for public consultation	Devising a strategic vision and plan for the future of Carvers Recreation Ground pulling together proposals for additional play equipment and other features	Carvers Manager
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**Staffing Committee**

S1	HR support contract renewal	On hold	Discussions initiated.		Town Clerk
S2	Finance Staffing review	In progress	Agreed changes (both temporary and permanent) are being implemented.	Reassessing staffing requirements and capacity for finance functions and re-negotiating staff terms	Town Clerk

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## Proposed/Emerging Projects Update

No.	Name	Description	Lead	Recent developments	Progress / Status Stage reached	Estimated cost	Funding sources
<b>Full Council</b>							
None							
<b>Planning Town &amp; Environment Committee</b>							
	Climate emergency	Minor funding to support local initiatives	Cllr DeBoos	REAL WP debating vision and plans for 2021	Budget bid to undertake in 2021-22 approved	£1,000	
	Roundabout under A31	Planting and other environmental enhancements		Area being used by Highways England for storage of materials during works to widen the A31.	Floated as possible future project		
	Lynes Lane re-paving Rear of Southampton Road	Ringwood Society proposal Proposal by Ringwood Society to improve appearance from The Furlong Car Park and approaches			Floated as possible future project Floated as possible future project		
	Dewey's Lane wall	Repair of historic wall		Re-build/repair options and costs are being investigated	Shelved as a TC project		
	Signage Review	Review of signs requiring attention - e.g. Castleman Trailway, Pocket Park, Gateway Square	Cllr Day		Floated as possible future project		
<b>Policy &amp; Finance Committee</b>							
	Paperless office	Increasing efficiency of office space use	Cllr. Heron	Discussions with Town Clerk and Finance Manager			
<b>Recreation, Leisure &amp; Open Spaces Committee</b>							
	Poulner Lakes	Developing and improving facilities	Cllr Heron		Floated as possible future project		
	Brockey Sands	Environmental enhancements to this area between the Bickerley and the Millstream	Cllr Day		Floated as possible future project		
	Land at Folly Farm	Developing and improving this woodland site	Cllrs Heron & Ring		Floated as possible future project		
<b>Staffing Committee</b>							
None							