

Ringwood Town Council

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

POLICY & FINANCE COMMITTEE

Dear Member

13th July 2023

A meeting of the above Committee will be held at the Forest Suite, Ringwood Gateway on **Wednesday 19th July 2023** at 7.00pm and your attendance is requested.



Mr C Wilkins
Town Clerk

AGENDA

1. PUBLIC PARTICIPATION

There will be an opportunity for public participation 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 21st June 2023

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

- a. To receive and authorise list of payments made on Imprest Account for June
- b. To note Cllr M DeBoos's verification and signing of bank reconciliations and statements for June
- c. To note the total amount of Petty Cash payments for June
- d. To receive Statement of Town Council Balances and authorise Inter Account Transfers
- e. To receive the Finance Manager's budgetary monitoring report

6. ANNUAL REVIEW OF FINANCIAL REGULATIONS

To consider the Finance Manager's report (*Report B*)

Time estimate

Up to 15 minutes

1 minute

1 minute

1 minute

20 minutes

5 minutes

	<u>Time estimate</u>
<p>7. SECURING LAND AGAINST UNAUTHORISED ENCAMPMENTS To consider a recommendation from Recreation, Leisure and Open Spaces Committee on 5th July 2023 that a budget of £10,000 be approved from the General Reserve to fund the cost of immediate action identified, as a result of the security review (<i>OS/6267 refers</i>)</p>	10 minutes
<p>8. PROPOSED REQUEST FOR LEGAL SERVICES To consider a recommendation from Planning, Town and Environment Committee on 7th July 2023 that a budget of £1,000 be approved to obtain legal services for the planning matter (<i>P/6174 refers</i>)</p>	10 minutes
<p>9. RINGWOOD UNITED CHARITIES To consider the Town Clerk's report (<i>Report C</i>)</p>	5 minutes
<p>10. PROJECTS (current and proposed) To consider the officers' report (<i>Report D</i>), receive any verbal updates and agree next steps where necessary</p>	1 minute
<p>11. LEGAL MATTERS To receive a verbal update from officers on the progress of litigation and on expenditure on legal services against budget</p>	15 minutes
<p>12. EXCLUSION OF THE PRESS AND PUBLIC To consider exclusion of the press and public from the meeting, in accordance with the Public Bodies (Admission to Meetings) Act 1960, section 1(2), to transact business for which publicity would be prejudicial to the public interest by reason of its confidential nature</p>	1 minute
<p>13. BOWLING CLUB LEASE To receive a verbal report from the Town Clerk and agree any further directions regarding the lease renewal</p>	15 minutes

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.

Committee Members

Cllr Mary DeBoos (Chairman)
Cllr Peter Kelleher (Vice Chairman)
Cllr Andy Briers
Cllr Luke Dadford
Cllr Philip Day
Cllr Gareth DeBoos
Cllr Rae Frederick
Cllr Janet Georgiou
Cllr John Haywood
Cllr James Swyer
Cllr Glenys Turner

Officers

Chris Wilkins, Town Clerk
Rory Fitzgerald, Finance Manager
Nicola Vodden, Office Manager

Copied by e-mail to other members for information

RINGWOOD TOWN COUNCIL

FINANCIAL REPORTS FOR

POLICY & FINANCE COMMITTEE MEETING

19th July 2023

Paid Expenditure Transactions

Start of year 01/04/23

paid between 01/06/23 and 30/06/23

A

Payment Reference	Paid date	Tn no	Order no	Gross	Vat	Net	Cttee	Details	Heading
DD 1	01/06/23	3726		£195.00	£0.00	£195.00	RLOS	New Forest District Council	Rates Carvers Clubhouse June 2023 3802/1/6
DD 2	01/06/23	3727		£247.00	£0.00	£247.00	RLOS	New Forest District Council	Rates Cemetery June 2023 3200/1/5
NFDC Tfr2 May 2023	01/06/23	3735		£10.12	£0.00	£10.12	RLOS	New Forest District Council	NFDC Tfr2 Purchases for café sales 1/5/23 3802/3/1
NFDC Tfr2 May 2023	01/06/23	3736		£9.82	£0.00	£9.82	RLOS	New Forest District Council	NFDC Tfr2 Purchases for café sales 24/4/23 3802/3/1
NFDC Tfr2 May 2023	01/06/23	3737		£2.50	£0.00	£2.50	RLOS	New Forest District Council	NFDC Tfr2 Purchases for café sales 8/5/23 3802/3/1
NFDC Tfr2 May 2023	01/06/23	3738		£17.44	£0.00	£17.44	RLOS	New Forest District Council	NFDC Tfr2 Purcase for café sales 15/5/23 3802/3/1
NFDC Tfr2 May 2023	01/06/23	3739		£2.48	£0.00	£2.48	P&F	New Forest District Council	NFDC Tfr2 Credit card charges 2000/1/18
		3663/1		£246.00	£41.00	£205.00	RLOS	Central Southern Security	Mandatory digital upgrade 3200/2/1
1546	06/06/23	3663	RTC805175	£246.00	£41.00	£205.00		Central Southern Security	Intruder alarm monitoring system upgrade. 3200/2/1
		3664/1		£456.00	£76.00	£380.00	RLOS	Peter Noble Ltd	New flail blades for front deck mower 3000/3/2
1547	06/06/23	3664	RTC805176	£456.00	£76.00	£380.00		Peter Noble Ltd	New Flail Blades for front deck mower. 3000/3/2
		3665/1		£23.93	£3.99	£19.94	RLOS	Peter Noble Ltd	Mend Puncture on kubota front deck. 3000/3/2
1548	06/06/23	3665	RTC805191	£23.93	£3.99	£19.94		Peter Noble Ltd	Mend puncture on Kabota ride on mower 3000/3/2
		3666/1		£23.02	£3.84	£19.18	RLOS	Peter Noble Ltd	Replacement Funnel 3000/3/1
1549	06/06/23	3666	RTC805214	£23.02	£3.84	£19.18		Peter Noble Ltd	Replacement Funnel 3000/3/1
		3667/1		£554.77	£92.46	£462.31	RLOS	Peter Noble Ltd	Replacement Order. 1 set of blades for Swift roller mower 3000/3/2
		3667/2		£537.64	£89.61	£448.03	RLOS	Peter Noble Ltd	1 set of blaes for roller mower 3000/3/2
1550	06/06/23	3667	RTC805215	£1,092.41	£182.07	£910.34		Peter Noble Ltd	2 sets of blades for roller mowers 3000/3/2
		3668/1		£46.16	£7.69	£38.47	RLOS	Comax UK Ltd	chip boxes 3802/3/1
1551	06/06/23	3668	RTC805188	£46.16	£7.69	£38.47		Comax UK Ltd	Chip boxes 3802/3/1
		3669/1		£49.60	£0.00	£49.60	RLOS	Charmaine Bennett	food for resale reimbursement 3802/3/1
1552	06/06/23	3669	RTC805211	£49.60	£0.00	£49.60		Charmaine Bennett	reimbursement for food for resale from iceland 3802/3/1
		3670/1		£485.50	£80.92	£404.58	RLOS	New Forest Ice Cream	Food for resale 3802/3/1
1553	06/06/23	3670	RTC805212	£485.50	£80.92	£404.58		New Forest Ice Cream	Food for resale 3802/3/1

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Start of year 01/04/23

paid between 01/06/23 and 30/06/23

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			3671/1	£26.09	£4.35	£21.74	RLOS	Hampshire County Council	816100 Blue paper hand towels	3802/2/2
1554	06/06/23	3671	RTC805213	£26.09	£4.35	£21.74		Hampshire County Council	Paper towels for Clubhouse	3802/2/2
			3672/1	£5.78	£0.96	£4.82	RLOS	Hunt Forest Group	2 Recoil Springs For Blowers.	3000/3/2
1555	06/06/23	3672	RTC805223	£5.78	£0.96	£4.82		Hunt Forest Group	2 RECOIL SPRINGS FOR BLOWERS	3000/3/2
			3673/1	£2,100.00	£350.00	£1,750.00	P&F	Laceys Solicitors	Solicitors' fees from 8 Feb to 31 May	2400/21
			3673/2	£6,420.00	£1,070.00	£5,350.00	P&F	Laceys Solicitors	Counsel's fees	2400/21
1556	06/06/23	3673	RTC805219	£8,520.00	£1,420.00	£7,100.00		Laceys Solicitors	Fees for legal services	2400/21
DD	07/06/23	3733		£32.34	£5.39	£26.95	RLOS	Sky Business	05/06/23 - 04/07/23	3802/2/5
			3731/1	£107.07	£17.84	£89.23	RLOS	UK Fuels Ltd	74 Litres Fuel	3000/1/10
DD	08/06/23	3731	RTC805216	£107.07	£17.84	£89.23		UK Fuels Ltd	74 Litres of fuel for hand held machines.	3000/1/10
DD	09/06/23	3732		£313.09	£14.91	£298.18	RLOS	Yu Energy	02/05/23 - 31/05/23	3802/1/3
			3719/1	£35.00	£0.00	£35.00	RLOS	Martina Henderson	refund for stall fees	3100/7
1557	14/06/23	3719	RTC805230	£35.00	£0.00	£35.00		Martina Henderson	Refund for stall fees for Coronation event	3100/7
			3720/1	£126.00	£21.00	£105.00	RLOS	First Class First Aid	EFAW Isobel Billing	3802/2/6
1558	14/06/23	3720	RTC805244	£126.00	£21.00	£105.00		First Class First Aid	Emergency First Aid at Work training for clubhouse supervisor	3802/2/6
1560	14/06/23	3722		£100.00	£0.00	£100.00	P&F	Pitney Bowes	Meter reset	2000/1/10
			3723/1	£14.59	£2.43	£12.16	RLOS	Tudor Environmental	12 rubber washers, 2 cap ends	3000/3/2
1561	14/06/23	3723	RTC805229	£14.59	£2.43	£12.16		Tudor Environmental	12 rubber washers, 2 cap ends.	3000/3/2
			3724/1	£41.76	£6.96	£34.80	RLOS	Letters & Logos Ltd	new menu printing	3802/2/1
1562	14/06/23	3724	RTC805228	£41.76	£6.96	£34.80		Letters & Logos Ltd	new menu	3802/2/1
			3725/1	£33.84	£5.64	£28.20	RLOS	screwfix	10 Lengths water Pipe for Town Roundabout	3000/5/9
1563	14/06/23	3725	RTC805224	£33.84	£5.64	£28.20		screwfix	10 3m lengths waterpipe for plants on Town Roundabout.	3000/5/9
BGC	14/06/23	3730		£159.90	£26.65	£133.25	P&F	Austin & Wyatt	Fees June 2023	2400/19
BP	15/06/23	3728		£8,594.17	£0.00	£8,594.17	P&F	Hampshire County Council	Pension May 2023	2600/1/3
DD	19/06/23	3729		£149.78	£7.13	£142.65	PT&E	SSE Southern Electric	May 2023	4000/1/2
Lloyds CC June 23 1	19/06/23	3746	RTC805218	£195.93	£31.41	£164.52	RLOS	Booker	Catering supplies for re-sale order number 81371862 paid by credit card	3802/3/1

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Start of year 01/04/23

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			3747/1	£238.20	£28.75	£209.45	RLOS	Booker	food for resale 3802/3/1
Lloyds CC Jun 23 2	19/06/23	3747	RTC805201	£238.20	£28.75	£209.45		Booker	Order number 81232289 3802/3/1
Lloyds CC June 23 4	19/06/23	3748		£23.00	£0.00	£23.00	PT&E	Google	May 23 4000/1/6
Lloyds CC June 23 5	19/06/23	3749		£237.60	£39.60	£198.00	P&F	Microsoft	18/4/23 - 17/5/23 2000/1/15
			3751/1	£16.99	£2.83	£14.16	P&F	Amazon	Lanyards x 10 - Black 2000/1/8
			3751/2	£0.00	£0.00	£0.00	P&F	Amazon	Delivery 2000/1/8
			3751/3	£12.99	£2.17	£10.82	P&F	Amazon	Hepa-Flo Bag x 10 for vacuum cleaner 2000/3/4
Lloyds CC June 23 7	19/06/23	3751	RTC805193	£29.98	£5.00	£24.98		Amazon	2 packs - lanyards x 10 Hepa-Flo bags for vacuum cleaner 2000/1/8
			3752/1	£7.79	£1.30	£6.49	P&F	Freeola Ltd	Renewal of SSL Certificate for 1 year to 13/05/2024 2000/1/15
Lloyds CC June 23 8	19/06/23	3752	RTC805183	£7.79	£1.30	£6.49		Freeola Ltd	SSL Certificate for rtcsonic.ringwood.gov.uk - paid by credit card 2000/1/15
			3773/1	£7.69	£1.28	£6.41	RLOS	Amazon	kitchen tongs 3802/3/1
Lloyds CC June 23	19/06/23	3773	RTC805263	£7.69	£1.28	£6.41		Amazon	Kitchen tongs 3802/3/1
			3775/1	£6.85	£1.14	£5.71	RLOS	Amazon	50 cleaning cloths 3802/2/1
			3775/2	£11.75	£1.96	£9.79	RLOS	Amazon	cloths 3802/2/1
Lloyds CC June 23	19/06/23	3775	RTC805275	£18.60	£3.10	£15.50		Amazon	cleaning cloths for kitchen and cleaner 3802/2/1
			3776/1	£4.38	£0.00	£4.38	RLOS	Booker	food for resale 3802/3/1
			3776/2	£211.16	£35.19	£175.97	RLOS	Booker	food 3802/3/1
Lloyds CC June 23	19/06/23	3776	RTC805274	£215.54	£35.19	£180.35		Booker	food for resale paid on credit card 3802/3/1
			3721/1	£102.54	£17.09	£85.45	P&F	Pitney Bowes	Franking machine ink DM60 2000/1/10
1559	20/06/23	3721	RTC805222	£102.54	£17.09	£85.45		Pitney Bowes	Franking machine ink This will appear on RTC's PB Purchase Power Invoices & Transactions Account Free delivery 2000/1/10

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Start of year 01/04/23

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DD	20/06/23	3734		£317.62	£52.94	£264.68	P&F	Elite Business Systems UK Ltd (EBS Telecoms)/BT Openreach	June 2023 calls 2000/1/1
		3753/1		£18,288.97	£3,048.16	£15,240.81	RLOS	Tiger Turf (UK) Ltd	Interim payment no. 5 3350/10
1564	20/06/23	3753	RTC805220	£18,288.97	£3,048.16	£15,240.81		Tiger Turf (UK) Ltd	Interim payment under AGP contract 3350/10
		3754/1		£58.80	£9.80	£49.00	RLOS	Alecta Technical Solutions	descale 3802/1/1
		3754/2		£62.40	£10.40	£52.00	RLOS	Alecta Technical Solutions	new filter 3802/1/1
1565	20/06/23	3754	RTC805206	£121.20	£20.20	£101.00		Alecta Technical Solutions	water boiler descale and replacement 3802/1/1
		3755/1		£138.00	£23.00	£115.00	RLOS	Alecta Technical Solutions	fridge labour 3802/1/1
1566	20/06/23	3755	RTC805207	£138.00	£23.00	£115.00		Alecta Technical Solutions	fridge call out and labour 3802/1/1
		3756/1		£420.00	£70.00	£350.00	RLOS	Newlands Training	Manual Handling Training 3002/1
1567	20/06/23	3756	RTC805166	£420.00	£70.00	£350.00		Newlands Training	Manual Handling Training for Grounds Manager, Groundsmen, Caretaker Gateway Building. 3002/1
		3757/1		£12.60	£2.10	£10.50	P&F	Hampshire County Council	951024 Blue nitrile examination gloves, box 200 2000/3/4
		3757/2		£9.85	£1.64	£8.21	P&F	Hampshire County Council	784603 Tie-on manilla labels x 100 2000/1/8
1568	20/06/23	3757	RTC805239	£22.45	£3.74	£18.71		Hampshire County Council	Gloves for caretaker Luggage labels 2000/3/4
		3758/1		£198.00	£33.00	£165.00	RLOS	Presto Plumbing and Heating Ltd	unblocking drains following vandalism 3802/1/2
1569	20/06/23	3758	RTC805253	£198.00	£33.00	£165.00		Presto Plumbing and Heating Ltd	Unblocking drain and urinal at Clubhouse 3802/1/2
Lloyds CC June 23 6	21/06/23	3750		£39.36	£6.56	£32.80	P&F	Microsoft	18/4 /23 - 17/5/23 2000/1/15
		3759/1		£20.99	£3.50	£17.49	RLOS	screwfix	9L Ronseal wood tretment 3000/5/8
		3759/2		£3.98	£0.66	£3.32	RLOS	screwfix	2 x 2inch paintbrush 3000/2/9
		3759/3		£6.79	£1.13	£5.66	RLOS	screwfix	2 x 3inch paintbrush 3000/2/9
		3759/4		£21.14	£3.52	£17.62	RLOS	screwfix	5 lengths pipe 3000/5/8
1570	21/06/23	3759	RTC805238	£52.90	£8.81	£44.09		screwfix	9L Ronseal Wood Treatment 2 x 2inch paintbrush 2 x 3inch paintbrush 5 x lengths pipe. 3000/5/8

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			3760/1	£59.98	£10.00	£49.98	RLOS	screwfix	2 x 50 meter hoses for Travellers at the Bickerley	3000/2/6
			3760/2	£2.99	£0.50	£2.49	RLOS	screwfix	1 x hose connector for Bickerley Hoses	3000/2/6
1571	21/06/23	3760	RTC805245	£62.97	£10.50	£52.47		screwfix	2x 50 Meter hoses for Travellers at the Bickerley. 1 Hose connector.	3000/2/6
			3761/1	£41.39	£6.90	£34.49	RLOS	screwfix	Combination Padlock For Carvers Main Gate.	3350/5
1572	21/06/23	3761	RTC805250	£41.39	£6.90	£34.49		screwfix	Combination Padlock For Carvers Main Gate.	3350/5
1574	21/06/23	3762		£198.00	£33.00	£165.00	RLOS	Insight Security & Facilities Ltd	April 2023	3000/2/1
1574	21/06/23	3763		£36.00	£6.00	£30.00	RLOS	Insight Security & Facilities Ltd	May 2023	3000/2/1
1575	21/06/23	3764		£98.80	£16.47	£82.33	RLOS	Taste Vending Ltd	15/6/23 - 15/7/23	3802/3/1
			3765/1	£8.62	£1.44	£7.18	RLOS	Itec	Carvers Clubhouse	3802/2/2
			3765/2	£15.60	£2.60	£13.00	P&F	Itec	Gateway	2000/1/9
1576	21/06/23	3765		£24.22	£4.04	£20.18		Itec	June 2023	3802/2/2
			3792/1	£183.84	£30.64	£153.20	RLOS	Graffiti Removal Limited	Spraycan Graffiti Removal	3000/2/3
			3792/2	£95.76	£15.96	£79.80	RLOS	Graffiti Removal Limited	Heritage Graffiti Remover	3000/2/3
			3792/3	£89.76	£14.96	£74.80	RLOS	Graffiti Removal Limited	Trace & Ghost Remover	3000/2/3
			3792/4	£133.92	£22.32	£111.60	RLOS	Graffiti Removal Limited	Graffiti Safe Wipes	3000/2/3
1577	21/06/23	3792	RTC805235	£503.28	£83.88	£419.40		Graffiti Removal Limited	Graffiti Removal Items.	3000/2/3
DD	22/06/23	3768		£6,687.16	£0.00	£6,687.16	P&F	Inland Revenue	May 2023	2600/1/2
DD	23/06/23	3769		£28,278.12	£0.00	£28,278.12	P&F	Salaries	June 2023	2600/1/1
DD	27/06/23	3774		£61.02	£2.91	£58.11	P&F	British Gas	Greenways 07/05/23 - 07/06/23	2100/1
			3777/1	£2,496.00	£416.00	£2,080.00	RLOS	Hunt Forest Group	Battery operated machines that were out of order on original order.	3000/3/1
1578	27/06/23	3777	RTC805181	£2,496.00	£416.00	£2,080.00		Hunt Forest Group	Rest of battery operated machines that were out of stock on original order. O/S 6220.	3000/3/1
			3778/1	£74.14	£12.36	£61.78	RLOS	Hampshire County Council	604422 Toilet rolls for clubhouse	3802/2/2
1580	27/06/23	3778	RTC805209	£74.14	£12.36	£61.78		Hampshire County Council	Toilet rolls for clubhouse (replaces PO 805204 - which was overwritten at yr end)	3802/2/2

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			3779/1	£72.00	£12.00	£60.00	RLOS	Pitchcare	2 watering Lances	3000/2/9
			3779/2	£18.24	£3.04	£15.20	RLOS	Pitchcare	Delivery	3000/2/9
1581	27/06/23	3779	RTC805227	£90.24	£15.04	£75.20		Pitchcare	2 watering lances.	3000/2/9
			3780/1	£86.40	£14.40	£72.00	RLOS	Elliott Brothers Ltd	1 Millboard Weathered Oak.	3000/2/6
			3780/2	£15.60	£2.60	£13.00	RLOS	Elliott Brothers Ltd	Millboard Touch Up Paint	3000/2/6
			3780/3	£38.40	£6.40	£32.00	RLOS	Elliott Brothers Ltd	Millboard Durafix Screws box of 250	3000/2/6
1582	27/06/23	3780	RTC805242	£140.40	£23.40	£117.00		Elliott Brothers Ltd	1 Millboard Weathered Oak 200x32x3600 Vintage Millboard Touch Up Paint Vintage Millboard Durafix Trimhead S/S Screws 4.5x60mm box of 250 To be coded to Vandalism.	3000/2/6
			3781/1	£80.00	£0.00	£80.00	RLOS	Ringwood Pest Control	Bait boxes for 2 weeks and check the area before.	3000/2/13
1583	27/06/23	3781	RTC805247	£80.00	£0.00	£80.00		Ringwood Pest Control	Site Check for Vermin, deposit non toxic bait boxes for 2 weeks, check boxes twice and remove .	3000/2/13
			3782/1	£168.67	£28.11	£140.56	RLOS	Barriers Direct	Replacement Padlocks	3000/2/9
1584	27/06/23	3782	RTC805255	£168.67	£28.11	£140.56		Barriers Direct	8 padlocks to replace ones cut off chains and gates by vandals.	3000/2/9
			3783/1	£41.39	£6.90	£34.49	RLOS	screwfix	Combination Padlock For carvers Main Gate	3350/5
1585	27/06/23	3783	RTC805256	£41.39	£6.90	£34.49		screwfix	Combination Padlock For Carvers Main Gate.	3350/5
			3784/1	£32.34	£5.39	£26.95	RLOS	Elliott Brothers Ltd	25 Meters Blue Water Pipe for 3 Lane Field	3000/2/9
1506	27/06/23	3784	RTC805269	£32.34	£5.39	£26.95		Elliott Brothers Ltd	25 Meters Blue Water Pipe For Three Lane Field Water.	3000/2/9
			3785/1	£50.00	£0.00	£50.00	P&F	The Greening Campaign	Pase 2 sign-up fee	2000/1/16
1507	27/06/23	3785	RTC805265	£50.00	£0.00	£50.00		The Greening Campaign	Phase 2 sign-up fee	2000/1/16
			3786/1	£37.72	£6.29	£31.43	RLOS	Comax UK Ltd	coffee cups x500	3802/3/1
			3786/2	£52.40	£8.73	£43.67	RLOS	Comax UK Ltd	picnic boxes	3802/3/1
1508	27/06/23	3786	RTC805236	£90.12	£15.02	£75.10		Comax UK Ltd	Items for café paid on account	3802/3/1
BGC	27/06/23	3791		-£55.95	£0.00	-£55.95	P&F	Michael Thierry	Cllr Allowance June 2023 returned	2200/1/3
PAY	28/06/23	3787		£19.92	£0.00	£19.92	P&F	Lloyds Bank	Bank Charges June 2023	2000/1/18

Paid Expenditure Transactions

Start of year 01/04/23

paid between 01/06/23 and 30/06/23

A

Payment Reference	Paid date	Tn no	Order no	Gross	Vat	Net	Cttee	Details	Heading
NFDC Tfr3	29/06/23	3788		£15.14	£0.00	£15.14	RLOS	New Forest District Council	NFDC Tfr3 Purchases for café sales 22/5/23 3802/3/1
NFDC Tfr3	29/06/23	3789		£21.40	£0.00	£21.40	RLOS	New Forest District Council	NFDC Tfr3 Purchases for café sales 29/5/23 3802/3/1
NFDC Tfr3	29/06/23	3790		£0.37	£0.00	£0.37	P&F	New Forest District Council	NFDC Tfr3 Credit card charges 2000/1/18
		3770/1		£110.72	£5.27	£105.45	RLOS	Utility Warehouse	Energy 3000/1/1
		3770/2		£2.40	£0.40	£2.00	RLOS	Utility Warehouse	Club 3000/1/1
DD 1	30/06/23	3770		£113.12	£5.67	£107.45		Utility Warehouse	UW Sports Pavilion May 2023 3000/1/1
		3771/1		£164.47	£7.83	£156.64	RLOS	Utility Warehouse	Energy 3200/1/1
		3771/2		£33.43	£5.57	£27.86	RLOS	Utility Warehouse	Mobile 3000/1/6
		3771/3		£31.20	£5.20	£26.00	RLOS	Utility Warehouse	Phone & Broadband 3000/1/6
		3771/4		£2.40	£0.40	£2.00	RLOS	Utility Warehouse	Club 3200/1/1
DD 2	30/06/23	3771		£231.50	£19.00	£212.50		Utility Warehouse	UW Cemetery May 2023 3200/1/1
		3772/1		£20.00	£3.33	£16.67	RLOS	Utility Warehouse	Mobile 3000/1/6
		3772/2		£30.00	£5.00	£25.00	RLOS	Utility Warehouse	Phone & Broadband - Router non return 3802/2/5
		3772/3		£2.40	£0.40	£2.00	RLOS	Utility Warehouse	Club 3802/1/3
DD 3	30/06/23	3772		£52.40	£8.73	£43.67		Utility Warehouse	UW Carvers Clubhouse May 2023 3000/1/6
		3793/1		£12.30	£0.00	£12.30	Counc	Ringwood Town Council	Milk etc 10000
		3793/2		£20.00	£0.00	£20.00	Counc	Ringwood Town Council	Key Deposits x 2 SR9A Bancroft SR22 Herpich 10000
		3793/3		£22.94	£3.82	£19.12	Counc	Ringwood Town Council	Plants for Garden of Rest 10000
		3793/4		£13.00	£0.00	£13.00	Counc	Ringwood Town Council	Black bins for travellers 10000
		3793/5		£25.50	£0.00	£25.50	Counc	Ringwood Town Council	Black bin bags for Clubhouse 10000
Petty Cash June 2023	30/06/23	3793		£93.74	£3.82	£89.92		Ringwood Town Council	Petty Cash June 2023 10000
Total				£81,587.66	£6,081.04	£75,506.62			

POLICY AND FINANCE COMMITTEE 19th JULY 2023**BANK BALANCES & PROPOSED TRANSFERS**

Account Name	Predicted 30-Jun-23	Actual at 30-Jun-23	Predicted Movement	Proposed Transfers		Predicted 31-Aug-23
	£	£	£	Cash Out £	Cash In £	£
Imprest (Current) Account	65,090	112,376	400,000	-450,000		62,376
Business Account	50,030	15,059			35,000	50,059
Investment Accounts	720,000	720,000			415,000	1,135,000
Petty Cash - Imprest	113	106				106
Petty Cash - Carvers Clubhouse	50	50				50
VIC Change Float	50	50				50
Information Desk Float	75	75				75
TOTAL BANK BALANCES	835,408	847,716	400,000	-450,000	450,000	1,247,716

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

PROPOSED TRANSFER AUTHORISATIONS:

DATE

19/07/23

19/07/23

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

Notes:

- | | | |
|----------|---|-----------------|
| 1 | Imprest Account | £ |
| | Anticipated net expenditure to end August | 100,000 |
| | PWLB Loan receipt | -500,000 |
| | Net anticipated movement on imprest account | -400,000 |
| 2 | Investment Maturity | |
| | No investments due to mature | |
| 3 | The bank accounts were reconciled at 30th June 2023 | |
| 4 | A nominal account has been implemented to reflect the float of £75.00 held by the Information Desk. | |
| 5 | The Town Council's Imprest and Business bank accounts are held with Lloyds Bank plc | |

REPORT TO POLICY & FINANCE COMMITTEE – 19th July 2023
BUDGETARY CONTROL Quarter 1 – April to June 2023

1. BACKGROUND

- 1.1 The purpose of this report is to provide Members with a budget monitoring report for the first quarter of 2023-24. As previously reported, the approved budget for the year may be summarised as follows:

	£
Revenue Expenditure	868,217
Capital Expenditure	781,000
Plus transfers to earmarked reserves	33,600
Less Revenue Income	-288,311
Less Capital Income (grants)	-641,170
Less transfers from earmarked reserves	<u>-142,810</u>
Net budget requirement	610,524
Funded by:	
Council Tax	610,429
Plus transfer from the General Reserve	<u>95</u>
	610,524

- 1.2 At the start of the year the Town Council held reserves of £634,461 including rent & key deposits. The budget includes provision to add funds of £33,600 in accordance with the reserves policy. However, there are some remaining commitments to fund schemes approved in earlier years that have slipped into the current year and these will deplete reserves by some £11,000. These plans will also see a further reduction of £142,905 before any additional receipts, or calls on reserves, are considered. Members should note, however, that additional receipts of £7,500 in respect of the football development project and £896 in respect of CIL have been received as at the 30th June. An updated schedule of planned and actual movements on reserves is included at Appendix 2.
- 1.3 A summary income & expenditure comparison report is included at Appendix 1. This compares actual income and expenditure for the year to date, together with outstanding commitments, with the approved income and expenditure budgets for the year as described above. The net budget deficit reported, of £109,305, is the figure before transfers to and from reserves are taken into account.

2. INCOME & EXPENDITURE TO THE END OF JUNE 2023

- 2.1 Total receipts to the end of June amount to £389,180 but this includes £305,214 precept, £30,843 football development project grants and £8,696 in respect of CIL and grant income which has been taken directly to reserves. Further income, amounting to £5,046 was received in 2022/23 in respect of the current year. Income received to date against the revenue budget therefore amounts to £49,443, which is slightly more than 17.1% of the predicted figure for the year.
- 2.2 This apparent under-recovery of income is mainly explained by timing differences with much of the annual income arriving quarterly or half yearly. However there are some emerging variances which will be monitored closely as the year progresses. These include:
- Interest receipts - £6,414 has been received to the end of June which is 64% of the estimated figure for the year. Whilst interest rates are uncertain, and funds are expected to be depleted as the year progresses, it is nevertheless likely that the budget of £10,000 will be exceeded.
 - Cemeteries income stands at £5,490 which is just 12.3% of the budget. At this rate there will be a budget shortfall of more than £22,000 by year end, but it is impossible to predict future revenues with any certainty.

- Rental income is slightly ahead of budget but there is likely to be a temporary reduction (together with some increased costs of refurbishment) in connection with one of the properties.
- Other variances are explained by timing differences with the main income streams subject to quarterly or half yearly invoicing. These revenue streams are expected to improve over the next two months.

2.3 Expenditure to the end of June totalled £221,438. A credit balance on the tax and pensions control account, pending settlement of monies due to the Inland Revenue and Hampshire County Council, adds £16,197 whilst expenditure in respect of the current year, paid in 2022/23 adds a further £7,468, making expenditure to the end of June £245,103. Excluding capital expenditure of £16,323 and carried over expenditure funded from reserves of £9,920 reduces this to £218,860. This is 25.2% of the annual budget, which is a very small overspend to date (of £1,806), assuming linear spend.

2.4 An analysis of expenditure variances indicates that expenditure is broadly in line with expectations, again with much of the variance explained by timing differences. However, as with income budget monitoring, there are some emerging variances which will warrant close monitoring during the year. These include:

- Pay costs. Total spend to date is £131,607 against a budget of £552,213, which suggests an overspend of £2,750 to date, or £11,000 for the year. However The overspend is almost entirely explained by the settlement of some back pay in April and should not give rise to further overspends. Pay costs account for 62% of the revenue expenditure budget.
- Energy costs, whilst only a small component of overall expenditure, is currently running well ahead of budget and on current trends is likely to exceed the budget by around £6,000.
- Buildings maintenance, Costs have already been incurred on urgent repairs to the former groundsman's house on Southampton road. This expenditure, currently £3,430, is unbudgeted and may increase.
- Other significant variances are explained by timing differences and any expenditure for which there is no revenue budget, such as legal fees, may be met from reserves.

2.5 Whilst it is still too early to make any reliable year end predictions, early signs are that income and expenditure are broadly tracking reasonably close to budget with variances that are readily explained. The current and predicted balances on reserves also provide some additional assurance that sufficient funds are available to manage net expenditure.

3. GROWTH & CAPITAL PROJECTS

3.1 The Council did not approve any new growth or capital items for 2023/24 but there are a couple of significant capital projects which were approved in 2022/23 which will incur expenditure in 2023/24. There are also a number of other projects which were approved in earlier years and for which there remains some residual expenditure. All of the expenditure incurred on these projects will be met from earmarked reserves, grants and in the case of the football development project, a combination of reserves, grants and borrowing. Expenditure to date on these projects is summarised below:

	Budget 23/24	Spend to June 2023
• Football Development Project	£750,000	£15,241
• Columbarium	£31,000	£0
• Battery powered tools purchase (approved 22/23)	-	£9,920
• Carvers feasibility (approved 21/22)	-	<u>£1,082</u>
Total	£781,000	£26,243

3.2 Members should note that the approved budget for the football project was approved in January before the outturn for 2022/23 was known. Whilst there is no overall change to the costs of the project, there has been some slippage and this will inevitably mean additional expenditure in 2023/24, all of which will be funded from reserves held for this purpose. The projected spend in the current year will be revised in due course.

4. RESERVES & BALANCES

- 4.1 At the end of 2022/23 the total balance on reserves was £616,298. A further £18,163 was held in the form of rent & key deposits on behalf of tenants, sports clubs and allotment holders. Total opening reserves were therefore £634,461. Current budget plans and existing commitments will reduce reserves by £120,315 before any additional receipts are taken into account. Further receipts of £8,696 have been received as at the end of June the majority of which is expected to be applied to the football development project during the year.
- 4.2 The revised schedule of reserves, together with planned movements for the year, is illustrated at Appendix 2. Note that the predicted closing balance of £542,664 assumes that the football project is completed and all funds held on behalf of the project are exhausted.

5. RECOMMENDATION

It is **recommended** that: -

- 5.1 The budget monitoring position is noted.
- 5.2 Members note the balances of Reserves.

For further information please contact:

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For further information please contact:

Chris Wilkins, Town Clerk

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Chris.wilkins@ringwood.gov.uk

Financial Budget Comparison

Comparison between 01/04/23 and 30/06/23 inclusive. Includes due and unpaid transactions. Includes commitments.

Excludes transactions with an invoice date prior to 01/04/23

	2023/24	Reserve Movements	Actual Net	Balance
INCOME				
Policy & Finance				
280	Carvers Club House Income	£0.00	£0.00	£0.00
999	Suspense	£0.00	£0.00	£0.00
Total Policy & Finance		£0.00	£0.00	£0.00
Recreation, Leisure & Open Spaces				
300	Revenue Income (RLOS)	£48,418.00	£0.00	£5,699.18
310	Events	£28,000.00	£0.00	£4,806.64
320	Cemetery Income	£44,512.00	£300.00	£5,490.34
330	Allotment Income	£6,012.00	£0.00	£722.46
350	Capital Income	£641,170.00	£0.00	£30,843.00
380	Carvers Clubhouse	£25,273.00	£0.00	£6,865.98
Total Recreation, Leisure & Open Spaces		£793,385.00	£300.00	£54,427.60
Planning, Town & Environment				
400	Income	£1,100.00	£0.00	£1,100.00
Total Planning, Town & Environment		£1,100.00	£0.00	£1,100.00
Council				
100	Precept	£610,429.00	£0.00	£305,214.50
102	Interest Business A/c	£0.00	£0.00	£59.16
110	Client Deposits	£0.00	£0.00	£0.00
200	Revenue Income	£134,996.00	£8,396.40	£28,378.57
Total Council		£745,425.00	£8,396.40	£333,652.23
Total Income		<u>£1,539,910.00</u>	<u>£8,696.40</u>	<u>£389,179.83</u>
				<u>-£1,176,519.37</u>

Financial Budget Comparison

Comparison between 01/04/23 and 30/06/23 inclusive. Includes due and unpaid transactions. Includes commitments.

Excludes transactions with an invoice date prior to 01/04/23

	2023/24	Reserve Movements	Actual Net	Balance	
EXPENDITURE					
Policy & Finance					
2000	Establishment	£124,141.00	£0.00	£24,961.68	£99,179.32
2100	Maintenance	£39,402.00	£0.00	£4,640.16	£34,761.84
2200	Democratic Process (members Costs)	£13,375.00	£0.00	£3,630.90	£9,744.10
2210	Grants	£5,000.00	£0.00	£0.00	£5,000.00
2300	Employee Costs- Allocated Office Staff	£114,397.00	£0.00	£28,258.57	£86,138.43
2310	Employee overhead Costs	£4,160.00	£0.00	£140.00	£4,020.00
2400	Other	£37,193.00	£0.00	£9,499.75	£27,693.25
2500	Capital Financing	£53,546.00	£0.00	£15,772.95	£37,773.05
2501	Capital	£0.00	£0.00	£0.00	£0.00
2600	Wages Control Account	£0.00	£0.00	-£16,196.95	£16,196.95
2801	Carvers Employee Costs	£0.00	£0.00	£0.00	£0.00
2802	Carvers Club House- Expenditure	£0.00	£0.00	£0.00	£0.00
9999	Suspense	£0.00	£0.00	£0.00	£0.00
Total Policy & Finance		£391,214.00	£0.00	£70,707.06	£320,506.94
Recreation, Leisure & Open Spaces					
3000	Recreation & Leisure (Other)	£54,514.00	£0.00	£27,028.25	£27,485.75
3001	RL&OS -Employee Costs	£170,257.00	£0.00	£40,315.52	£129,941.48
3002	Employee Costs	£2,000.00	£0.00	£995.00	£1,005.00
3100	Events	£24,800.00	£0.00	£9,184.72	£15,615.28

Financial Budget Comparison

Comparison between 01/04/23 and 30/06/23 inclusive. Includes due and unpaid transactions. Includes commitments.

Excludes transactions with an invoice date prior to 01/04/23

	2023/24	Reserve Movements	Actual Net	Balance	
3101	Events - Employee Costs	£13,108.00	£0.00	£3,550.64	£9,557.36
3200	Cemetery	£10,494.00	£0.00	£2,510.56	£7,983.44
3201	Cemetery -Employee Costs	£55,759.00	£0.00	£13,277.20	£42,481.80
3300	Allotments	£2,414.00	£0.00	£821.61	£1,592.39
3301	Allotments -Employee Costs	£18,994.00	£0.00	£4,576.73	£14,417.27
3350	Capital Expenditure	£781,000.00	£0.00	£16,322.69	£764,677.31
3801	Youth Services Employee costs	£59,971.00	£0.00	£13,341.20	£46,629.80
3802	Carvers Clubhouse	£35,830.00	£0.00	£10,854.13	£24,975.87
Total Recreation, Leisure & Open Spaces	£1,229,141.00	£0.00	£142,778.25	£1,086,362.75	
Planning, Town & Environment					
4000	Planning, Town & Environment	£2,872.00	£0.00	£999.09	£1,872.91
4001	Employee Costs	£25,990.00	£0.00	£6,458.58	£19,531.42
4050	Capital Expenditure	£0.00	£0.00	£495.00	£-495.00
Total Planning, Town & Environment	£28,862.00	£0.00	£7,952.67	£20,909.33	
Council					
10000	Petty Cash - Office	£0.00	£0.00	£-0.01	£0.01
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
Total Council	£0.00	£0.00	£-0.01	£0.01	
Total Expenditure	£1,649,217.00	£0.00	£221,437.97	£1,427,779.03	

Financial Budget Comparison

Comparison between 01/04/23 and 30/06/23 inclusive. Includes due and unpaid transactions. Includes commitments.

Excludes transactions with an invoice date prior to 01/04/23

	2023/24	Reserve Movements	Actual Net	Balance
Total Income	£1,539,910.00	£8,696.40	£389,179.83	-£1,159,426.57
Total Expenditure	£1,649,217.00	£0.00	£221,437.97	£1,427,779.03
Total Net Balance	-£109,307.00		£167,741.86	

RESERVES AND PROVISIONS - MOVEMENT & BALANCES

1st April 2023 to 31st March 2024

	Actual Balance 01/04/23 £	Planned and Proposed Movements 2023/24:				Capital & Other Receipts £	between provisions £	Estimated Balance 31/03/24 £
		from Revenue £	to revenue					
			base budget £	Growth £				
<u>EARMARKED PROVISIONS</u>								
I.T. & Equipment	22,900	2,700		0			25,600	
Gateway	25,000	0		0			25,000	
Cemetery	23,533	2,500		-17,000			9,033	
Buildings Reserve	36,667	4,000	-750	0			39,917	
Election	12,542	1,000		0			13,542	
Vehicle & Machinery	33,572	11,000		-9,920			34,652	
Play Equipment	8,716	6,900		0			15,616	
Memorials	0	0		0			0	
Christmas Lights	0	0		0			0	
Carvers Clubhouse	29,682	2,500	-1,000	0			31,182	
Ringwood Events	811	0		0			811	
Memorial Lantern	1,161	0		0			1,161	
Carvers Grounds	8,363	0		-1,090			7,273	
Infrastructure & Open Spaces	15,370	3,000		0			18,370	
Neighbourhood Plan	1,227	0		0			1,227	
Football development Project	81,542	0		-108,830	27,288		0	
Budget Underspends retained for use in 2022/23*	1,290	0					1,290	
Total Provisions	302,377	33,600	-1,750	-136,840	27,288	0	224,675	
<u>RESERVES</u>								
Earmarked Reserves:								
Dev Contribs	5,560		-1,000	0			4,560	
Cem Maint	750		-230	0			520	
Dev Cons(CIL)	25,293			-14,000	896		12,190	
Capital Receipts	18,942			0			18,942	
Grants Unapplied	4,335		-95	0	300	-4,540	0	
Loans Unapplied	0			0			0	
Total Earmarked Reserves and Provisions	357,258	33,600	-3,075	-150,840	28,484	-4,540	260,887	
General Reserve	259,040					4,540	263,580	
Key & Rent Deposits	18,163				34		18,197	
Total Reserves & Customer Deposits	634,461	33,600	-3,075	-150,840	28,518	0	542,664	

REPORT TO POLICY & FINANCE COMMITTEE – 19th July 2023**FINANCIAL REGULATIONS****1. Background**

- 1.1 The Council is required to maintain an effective system of financial control. Financial Regulations are one of the most important elements of this system. They need to be fit for purpose and regularly reviewed to ensure they remain so over time.
- 1.2 Financial regulations are regularly reviewed and any proposals for change are brought to Policy & Finance Committee for approval and endorsement before the regulations are updated.
- 1.3 The financial regulations were last reviewed in July 2022 at which time a minor amendment was introduced to enable delegated authority to vire limited budgets between different budget headings.
- 1.4 The complete set of Financial regulations, together with any proposals for changes will be brought before this Committee for approval each year.

2. Financial Regulations Update

- 2.1 There are currently no proposals to update Financial Regulations at this time.
- 2.2 The amendment that was approved in 2022 has been used a limited number of times to enable necessary expenditure to proceed without any increase to the overall budget requirement. The use of delegated authority to vire budgets will continue to be monitored.
- 2.3 A copy of the current set of Financial Regulations, which were adopted in 2022, is appended to this report.

3. RECOMMENDATION

It is **recommended** that:-

- 3.1 The current Financial Regulations be endorsed by the Town Council.

For further information please contact:

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RINGWOOD TOWN COUNCIL

FINANCIAL REGULATIONS

(Adopted July 2022)

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These Financial Regulations were endorsed by the policy & Finance committee at its Meeting held on 20th July 2022

1. GENERAL

- 1.1. These financial regulations govern the conduct of financial management by the council and may only be amended or varied by resolution of the council. Financial regulations are one of the council's governing policy documents providing procedural guidance for members and officers. Financial regulations must be observed in conjunction with the council's standing orders and any individual financial regulations relating to contracts.
- 1.2. The council is responsible in law for ensuring that its financial management is adequate and effective and that the council has a sound system of internal control which facilitates the effective exercise of the council's functions, including arrangements for the management of risk.
- 1.3. The council's accounting control systems must include measures:
 - 1.3.1. for the timely production of accounts;
 - 1.3.2. that provide for the safe and efficient safeguarding of public money;
 - 1.3.3. to prevent and detect inaccuracy and fraud; and
 - 1.3.4. identifying the duties of officers.
- 1.4. These financial regulations demonstrate how the council meets these responsibilities and requirements.
- 1.5. At least once a year, prior to approving the Annual Governance Statement, the council must review the effectiveness of its system of internal control which shall be in accordance with proper practices.
- 1.6. A deliberate breach of these Regulations by an employee may be considered gross misconduct.
- 1.7. Members of Council are expected to follow the instructions within these Regulations and not to entice employees to breach them. Failure to follow instructions within these Regulations brings the office of Councillor into disrepute.
- 1.8. The Responsible Financial Officer (RFO) holds a statutory office to be appointed by the council. The Finance Manager has been appointed as RFO for this Council and the Regulations will apply accordingly.
- 1.9. The RFO;
 - 1.9.1. acts under the policy direction of the council;
 - 1.9.2. administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
 - 1.9.3. determines on behalf of the council its accounting records and accounting control systems;
 - 1.9.4. ensures the accounting control systems are observed;
 - 1.9.5. maintains the accounting records of the council up to date in accordance with proper practices;
 - 1.9.6. assists the council to secure economy, efficiency and effectiveness in the use of its resources; and
 - 1.9.7. produces financial management information as required by the council.

- 1.10. The accounting records determined by the RFO shall be sufficient to show and explain the council's transactions and to enable the RFO to ensure that any income and expenditure account and statement of balances, or record of receipts and payments and additional information, as the case may be, or management information prepared for the council from time to time comply with the Accounts and Audit Regulations¹.
- 1.11. The accounting records determined by the RFO shall in particular contain:
- 1.11.1. entries from day to day of all sums of money received and expended by the council and the matters to which the income and expenditure or receipts and payments account relate;
 - 1.11.2. a record of the assets and liabilities of the council; and
 - 1.11.3. wherever relevant, a record of the council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy.
- 1.12. The accounting control systems determined by the RFO shall include:
- 1.12.1. procedures to ensure that the financial transactions of the council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;
 - 1.12.2. procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;
 - 1.12.3. identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;
 - 1.12.4. procedures to ensure that uncollectable amounts, including any bad debts are not submitted to the council for approval to be written off except with the approval of the RFO and that the approvals are shown in the accounting records; and
 - 1.12.5. measures to ensure that risk is properly managed.
- 1.13. The council is not empowered by these Regulations or otherwise to delegate certain specified decisions. In particular any decision regarding:
- 1.13.1. setting the final budget or the precept (Council Tax Requirement);
 - 1.13.2. approving accounting statements;
 - 1.13.3. approving an annual governance statement;
 - 1.13.4. borrowing;
 - 1.13.5. writing off bad debts;
 - 1.13.6. declaring eligibility for the power of well-being; and
 - 1.13.7. addressing recommendations in any report from the internal or external auditors,
- shall be a matter for the full council only.
- 1.14. In addition the council must:
- 1.14.1. determine and keep under regular review the bank mandate for all council bank accounts;

¹ Accounts and Audit (England) Regulations SI 2015/234 (as amended)

- 1.14.2. approve any grant or a single commitment in excess of £15,000; and
 - 1.14.3. in respect of the annual salary for any employee have regard to recommendations about annual salaries of employees made by the relevant Committee in accordance with its terms of reference.
- 1.15. In these financial regulations, references to the Accounts and Audit Regulations or 'the regulations' shall mean the regulations issued under the provisions of section 27 of the Audit Commission Act 1998, or any superseding legislation, and then in force unless otherwise specified.

In these financial regulations the term 'proper practice' or 'proper practices' shall refer to guidance issued in Governance and Accountability for Local Councils– a Practitioners' Guide (England) issued by the Joint Practitioners Advisory Group (JPAG), available from the websites of NALC and the Society for Local Council Clerks (SLCC) or Governance and Accountability for Local Councils in Wales - A Practitioners' Guide, available from the websites of One Voice Wales (OVW) and SLCC as appropriate.

2. ACCOUNTING AND AUDIT (INTERNAL AND EXTERNAL)

- 2.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations, appropriate Guidance and proper practices.
- 2.2. On a regular basis, at least once in each quarter, and at each financial year end, a member shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the Policy & Finance Committee.
- 2.3. The RFO shall complete the annual statement of accounts, annual report, and any related documents of the council contained in the Annual Return (as specified in proper practices) as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the council within the timescales set by the Accounts and Audit Regulations.
- 2.4. The council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the council shall make available such documents and records as appear to the council to be necessary for the purpose of the audit and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary for that purpose.
- 2.5. The internal auditor shall be appointed by and shall carry out the work in relation to internal controls required by the council in accordance with proper practices.
- 2.6. The internal auditor shall:
 - 2.6.1. be competent and independent of the financial operations of the council;
 - 2.6.2. report to council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;

- 2.6.3. to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
 - 2.6.4. have no involvement in the financial decision making, management or control of the council.
- 2.7. Internal or external auditors may not under any circumstances:
- 2.7.1. perform any operational duties for the council;
 - 2.7.2. initiate or approve accounting transactions; or
 - 2.7.3. direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.
- 2.8. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as is described in proper practices.
- 2.9. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and statements of account required by Audit Commission Act 1998, or any superseding legislation, and the Accounts and Audit Regulations.
- 2.10. The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

3. ANNUAL ESTIMATES (BUDGET) AND FORWARD PLANNING

- 3.1 The RFO must each year, by no later than the end of December, prepare detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by the Policy & Finance Committee and the Council.
- 3.2 The RFO may also prepare a three-year forecast of expenditure and income including capital receipts which shall be updated to take account of decisions relating to the annual budget, precept and use of reserves together with other emerging issues which might impact the budget.
- 3.3 The council shall consider annual budget proposals in relation to the council's three year forecast (if available) including recommendations for the use of reserves and sources of funding
- 3.4 The council shall fix the precept (council tax requirement), and relevant basic amount of council tax to be levied for the ensuing financial year not later than by the end of January each year. The RFO shall issue the precept to the billing authority and shall supply each member with a copy of the approved annual budget.
- 3.5 The approved annual budget shall form the basis of financial control for the ensuing year.
- 3.6 Each individual budget entry will have an identified budget manager who will have overall responsibility for controlling spend against that budget. The budget manager will be an officer of the Council.

4. BUDGETARY CONTROL AND AUTHORITY TO SPEND

- 4.1. Expenditure may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:
- 4.1.1. the council or an appropriate committee for all individual items of £15,000 and above (as evidenced by a Minute of a relevant meeting);
 - 4.1.2. the relevant Budget Manager in conjunction with either the Clerk or the RFO for all individual items between £1,000 & £15,000 (as evidenced by a Purchase Order assigned to the Budget Manager and approved by the Clerk or RFO); and
 - 4.1.3. the relevant Budget Manager for all individual items below £1,000 (as evidenced by a Purchase Order that has been either assigned to or approved by the Budget Manager and approved by a different officer from the one it is assigned to).

Purchases may not be disaggregated to avoid controls imposed by these regulations. Each budget manager is responsible for seeking advice from the RFO on the budget code applying to each item of expenditure and/or advice from the Clerk on the relevant legal power to incur it if they judge that such advice is needed. The RFO shall have power to alter the coding of expenditure which has (in the opinion of the RFO) been coded incorrectly by a budget manager at any time and by making a journal transfer if necessary.

- 4.2. Subject to regulation 4.5 & 4.6 below, no expenditure may be authorised that will exceed the amount provided in the budget for that class of expenditure by more than £100 or ten per cent (whichever is the greater) other than by resolution of the council, or duly delegated committee. During the budget year and with the approval of Council, or duly delegated Committee, having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement'). Furthermore, where income is expected that is linked to or dependent upon a class of expenditure (e.g. from the sale of catering supplies or in connection with public events), expenditure in excess of the approved budget may be authorized if it is fully off-set by income earned.
- 4.3. Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year but those for incomplete projects shall be.
- 4.4. The salary budgets are to be reviewed at least annually in October for the following financial year and such review shall be evidenced by the minutes of the relevant council or committee meeting. The RFO will inform committees of any changes impacting on their budget requirement for the coming year in good time.
- 4.5. In cases of extreme urgency and risk to the delivery of council services or to the reputation of the Council, the Clerk may authorise expenditure on behalf of the Council which in the Clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £5,000 The Clerk shall report such action to the chairman as soon as possible and to the Council as soon as practicable thereafter.
- 4.6. Budget managers may, with the approval of the Clerk and the RFO, transfer or vire a limited amount of any of their unexpended non payroll budget to enable increased

expenditure elsewhere. This is subject to there being no overall increase in the budget, a limit of up to a 20% transfer from an existing budget and a maximum budget virement of £500. Any such budget transfer will be reported to Policy & Finance Committee and will be for the current year only unless member approval is granted to make the budget transfer permanent. Virements may not take place between payroll and non-payroll budgets.

- 4.7. No expenditure shall be authorised in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the Council is satisfied that the necessary funds are available and/or the requisite borrowing approval has been obtained.
- 4.8. All capital works shall be administered in accordance with the council's standing orders and financial regulations relating to contracts.
- 4.9. The RFO shall regularly provide the council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared monthly with effect from the third month of the financial year (except in August) and shall be supplemented with a narrative report from the RFO on the overall budget position, explanations of material variances and, where practicable, comment on the expected out-turn at year-end. Routine budget comparison reports may be limited to main budget headings only but the RFO will produce a detailed report including budget sub-headings if requested.
- 4.10. Changes in earmarked reserves shall be approved by Council as part of the budget setting and budget control process.

5. BANKING ARRANGEMENTS AND SCRUTINY OF PAYMENTS

- 5.1 The council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by the council; banking arrangements may not be delegated to a committee. They shall be reviewed annually for safety and efficiency & as soon as reasonably practical following the departure of a signatory.
- 5.2 The RFO shall prepare a schedule of all payments, forming part of the Agenda for the Meeting and present the schedule to the Policy and Finance Committee. That Committee shall review the schedule for compliance and, having satisfied itself shall endorse it by a resolution of the Committee. The approved schedule shall be signed by the Chairman of the Meeting and a second committee member at the meeting or as soon as practicable thereafter. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting at which payment was approved. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarized to remove public access to any personal information. Other personal data shall also be redacted in appropriate cases.
- 5.3 All invoices for payment shall be examined and verified by the relevant budget manager to confirm that the work, goods or services to which each invoice relates has been received, carried out, examined and represents expenditure previously approved by the council. The budget manager will amend the relevant Purchase Order if necessary and mark the order as received.
- 5.4 The relevant budget manager shall examine invoices for arithmetical accuracy and assign them to the appropriate expenditure heading. The RFO shall take all steps to

pay all invoices submitted, and which are in order and marked as received, in a timely manner and in any event, within 28 days and report this at the next available Policy and Finance Committee Meeting

- 5.5 The Clerk and RFO shall have delegated authority to authorise the payment of items as set out in section 4 and in the following circumstances:
- a) If a payment is necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998, and the due date for payment is before the next scheduled Meeting of council, where the Clerk and RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of the Policy and Finance Committee;
 - b) An expenditure item authorised under 5.6 below (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting of the Policy and Finance Committee; or
 - c) fund transfers within the councils banking arrangements up to the sum of £50,000, per month, per account, provided that a list of such transfers shall be submitted to the next appropriate meeting of the Policy and Finance Committee.
- 5.6 In respect of grants the Policy & Finance Committee shall approve expenditure within any limits set by council and in accordance with any policy statement approved by council. Any Revenue or Capital Grant in excess of £5,000 shall before payment, be subject to ratification by resolution of the Council.
- 5.7 Members are subject to the Code of Conduct that has been adopted by the council and shall comply with the Code and Standing Orders when a decision to authorize or instruct payment is made in respect of a matter in which they have a disclosable pecuniary or other interest, unless a dispensation has been granted.
- 5.8 The council will aim to rotate the duties of members in these Regulations so that onerous duties are shared out as evenly as possible over time.
- 5.9 Any changes in the recorded details of suppliers, such as bank account records, shall be approved by the Clerk or RFO.

6. INSTRUCTIONS FOR THE MAKING OF PAYMENTS

- 6.1. The council will make safe and efficient arrangements for the making of its payments.
- 6.2 Following authorisation under Financial Regulation 4 above, the Council, a duly delegated committee or, if so delegated, the Clerk or RFO may give instruction that a payment shall be made.
- 6.3 Cheques or orders for payment drawn on the bank account shall require any two signatures of the Clerk, the Deputy Clerk, the RFO or Members for sums under £1,000 or two members of the Council or one member and countersigned by the Clerk in any other case. If a member who is also a bank signatory has declared a disclosable pecuniary interest, or has any other interest, in the matter in respect of which the payment is being made, that Councillor shall be required to consider Standing Orders, and thereby determine whether it is appropriate and / or permissible to be a signatory to the transaction in question.

- 6.4 To indicate agreement of the details shown on the cheque or order for payment with the counterfoil and the invoice or similar documentation, the signatories shall each also initial the cheque counterfoil.
- 6.5 Payments not exceeding £50,000 may be made by the RFO (and/or any assistant authorized by the RFO) on the bank account by BACS and/or online transfer if supported by a Purchase Order receipted or an invoice examined and verified as described in Financial Regulations 4 and 5 above and shall be reported to the Policy & Finance Committee at the next convenient meeting.
- 6.6 Payment for utility supplies (energy, telephone, water, etc.), National Non-Domestic Rates and other suitable types of expenditure (especially payments under contracts for hire of equipment and such like) may be made by variable Direct Debit provided that the instructions are agreed by the Clerk and the RFO and any payments are reported to council as made. A list of active direct debits shall be produced to the Policy & Finance Committee at least once a year. Other recurring expenditure that is not covered by Direct Debit (or subject to individual purchase orders) may be made by BACS payment provided such arrangements are included under a schedule endorsed by the Clerk and the RFO and reported to the Policy & Finance Committee at least once a year.
- 6.7 Payment for certain items (principally Salaries) may be made by Banker's Standing Order provided that the instructions are signed, or otherwise evidenced by two members and are retained and any payments are reported to the Policy & Finance Committee.
- 6.8 No employee or councillor shall disclose any PIN or password, relevant to the working of the council or its bank accounts, to any person not authorised in writing by the council or a duly delegated committee.
- 6.9 Regular back-up copies of the records on any computer shall be made and shall be stored securely away from the computer in question, and preferably off site.
- 6.10 The council, and any members using computers for the council's financial business, shall ensure that anti-virus, anti-spyware and firewall, software with automatic updates, together with a high level of security, is used.
- 6.11 Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator. The Bank Mandate approved by the council shall identify a number of officers and/or councillors who will be authorised to approve transactions on those accounts. The bank mandate will state clearly the amounts of payments that can be instructed by the use of the Service Administrator alone, or by the Service Administrator with a stated number of approvals.
- 6.12 Access to any internet banking accounts will be directly to the access page (which may be saved under "favourites"), and not through a search engine or e-mail link. Remembered or saved passwords facilities must not be used on any computer used for council banking work. Intentional breach of this Regulation will be treated as a very serious matter under these regulations.
- 6.13 Changes to account details for suppliers, which are used for internet banking may only be made on written hard copy notification by the supplier and supported by hard copy authority for change signed by two of the Clerk, the RFO and a Member. A programme of regular checks of standing data with suppliers will be followed.
- 6.14 Credit Cards may be issued to any Budget Manager by the RFO in conjunction with the Clerk provided that the credit limit on the account shall not exceed £5,000 and

arrangements are made to ensure the full balance shown on each monthly statement is paid by the due date to ensure that no interest shall become payable. It will be the responsibility of the any Budget Manager using such card to raise a Purchase Order for each transaction in the usual way. Personal credit or debit cards of members or staff shall not be used under any circumstances.

- 6.15 The RFO may provide petty cash to officers for the purpose of defraying operational and other expenses. Vouchers for payments made shall be forwarded to the RFO with a claim for reimbursement.
- a) The RFO shall maintain 3 petty cash floats of £200 (Office), £100 (Visitor Information Centre) and £100 (Carvers Clubhouse) for the purpose of defraying operational and other expenses. Vouchers for payments made from petty cash shall be kept to substantiate the payment.
 - b) Income received must not be paid into the petty cash float but must be separately banked, unless disbursed, as provided elsewhere in these regulations.
 - c) Payments to maintain the petty cash float shall be shown separately on the schedule of payments presented to the Policy & Finance Committee under 5.2 above.
 - d) A further float may be established from time to time to defray operational expenditure in respect of events. Such floats will be subject to the same controls that are set out above in paragraph 6.15, a) to c).

7. PAYMENT OF SALARIES

- 7.1. As an employer, the council shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation. The payment of all salaries shall be made in accordance with payroll records and the rules of PAYE and National Insurance currently operating, and salary rates shall be as agreed by council, or duly delegated committee.
- 7.2. Payment of salaries and payment of deductions from salary such as may be required to be made for tax, national insurance and pension contributions, or similar statutory or discretionary deductions must be made in accordance with the payroll records and on the appropriate dates stipulated in employment contracts, provided that each payment is reported to the next available Policy & Finance Committee meeting, as set out in these regulations above.
- 7.3. No changes shall be made to any terms and conditions of employment without the prior consent of the Policy & Finance Committee.
- 7.4. Each and every payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a separate confidential record (confidential cash book). This confidential record is not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:
 - a) by any councillor who can demonstrate a need to know;
 - b) by the internal auditor;
 - c) by the external auditor; or
 - d) by any person authorised under Audit Commission Act 1998, or any superseding legislation.

- 7.5. The total of such payments in each calendar month shall be reported with all other payments as made as may be required under these Financial Regulations, to ensure that only payments due for the period have actually been paid.
- 7.6. An effective system of personal performance management should be maintained for the senior officers.
- 7.7. Any termination payments shall be supported by a clear business case and reported to the council. Termination payments shall only be authorised by the Staffing Committee.
- 7.8. Before employing interim staff the council must consider a full business case.

8. LOANS AND INVESTMENTS

- 8.1. All borrowings shall be effected in the name of the council, after obtaining any necessary borrowing approval. Any application for borrowing approval shall be approved by Council as to terms and purpose. The application for Borrowing Approval, and subsequent arrangements for the Loan shall only be approved by full council.
- 8.2. Any financial arrangement which does not require formal Borrowing Approval from the Secretary of State (such as Hire Purchase or Leasing of tangible assets) shall be subject to approval by the full council. In each case a report in writing shall be provided to council in respect of value for money for the proposed transaction.
- 8.3. All loans and investments shall be negotiated in the name of the Council and shall be for a set period in accordance with council policy.
- 8.4. The Council shall consider the need for an Investment Strategy and Policy which, if drawn up, shall be in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.
- 8.5. All investments of money under the control of the council shall be in the name of the Council.
- 8.6. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 8.7. Payments in respect of short term or long term investments, including transfers between bank accounts held in the same bank, or branch, shall be made in accordance with Regulation 5 (Authorisation of payments) and Regulation 6 (Instructions for payments).

9. INCOME

- 9.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.
- 9.2. Particulars of all charges to be made for work done, services rendered or goods supplied shall be agreed annually by the council, notified to the RFO and the RFO shall be responsible for the collection of all accounts due to the council.
- 9.3. The council will review all fees and charges at least annually, following a report of the Clerk.
- 9.4. Any sums found to be irrecoverable and any bad debts shall be reported to the council and shall be written off in the year.

- 9.5. All sums received on behalf of the council shall be banked intact unless disbursed on related expenditure as agreed with the RFO. In all cases, all receipts shall be deposited with the council's bankers with such frequency as the RFO considers necessary.
- 9.6. The origin of each receipt shall be entered on the paying-in slip.
- 9.7. Personal cheques shall not be cashed out of money held on behalf of the council.
- 9.8. The RFO shall promptly complete any VAT Return that is required. Any repayment claim due in accordance with VAT Act 1994 section 33 shall be made at least annually coinciding with the financial year end.
- 9.9. Where any significant sums of cash are planned to be received by the council, the RFO shall make such arrangements as the RFO and the Clerk judge practicable to ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control such as ticket issues, and that appropriate care is taken in the security and safety of individuals banking such cash.
- 9.10. Any income arising which is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the council (to meet expenditure already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any council meeting (see also Regulation 16 below).

10. ORDERS FOR WORK, GOODS AND SERVICES

- 10.1. An official order or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Orders must be assigned to a named officer and approved by a different named officer and must comply with the authorization limits prescribed in Regulation 4 above. Copies of all orders shall be retained.
- 10.2. Order records shall be controlled and maintained by the RFO.
- 10.3. All members and Officers are responsible for obtaining value for money at all times. An officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three or more quotations or estimates from appropriate suppliers, subject to any de minimis provisions in Regulation 11.1 (i) below .
- 10.4. A member may not issue an official order or make any contract on behalf of the council.

11. CONTRACTS

- 11.1. Procedures as to contracts are laid down as follows:
 - a) Every contract shall comply with these financial regulations, and no exceptions shall be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (vi) below:
 - i. for the supply of gas, electricity, water, sewerage and telephone services;
 - ii. for specialist services such as are provided by solicitors, accountants, surveyors and planning consultants;

- iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
 - iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the Council;
 - v. for additional audit work of the external Auditor up to an estimated value of £500 (in excess of this sum the Clerk and RFO shall act after consultation with the Chairman and Vice Chairman of council);
 - vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price; and
 - vii. contracts placed under any Approved Suppliers Scheme established in accordance with Regulation 11.2 below.
- b) Where the Council intends to procure or award a public supply contract, public service contract or public works contract as defined by the Public Contracts Regulations 2015 ("The Regulations") which is valued at £25,000 or more, the Council shall comply with the relevant requirements of the Regulations.
 - c) The full requirements of the Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceeds thresholds in the Regulations set by the Public Contracts Directive 2014/24EU (which may change from time to time).
 - d) When applications are made to waive financial regulations relating to contracts to enable a price to be negotiated without competition the reason shall be set out in a recommendation to the council.
 - e) Such invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases.
 - f) The tendering process shall be managed by the Clerk or the RFO in a fair and lawful manner. The outcome shall be reported to members and the details of the award published.
 - g) If less than three tenders are received for contracts above £25,000 or if all the tenders are identical the council may make such arrangements as it thinks fit for procuring the goods or materials or executing the works.
 - h) Any invitation to tender issued under this regulation shall refer to the terms of the Bribery Act 2010.
 - i) When it is to enter into a contract of less than £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the budget manager shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £3,000 and above £100 the budget manager shall strive to obtain 3 estimates. Otherwise, Regulation 10 (3) above shall apply.
 - j) The council shall not be obliged to accept the lowest of any tender, quote or estimate, but reasons must be recorded for any such decision.
 - k) Should it occur that the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, provided that the specification does not change, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision making process was being undertaken.

- 11.2 The council may maintain a list of approved suppliers on the following conditions:
- a) the list shall identify suppliers and specify the types of goods, materials, works or services that may be ordered from each;
 - b) the RFO may admit a supplier to the list only after due enquiry has been made to establish that it is willing and able to provide good value for money;
 - c) the RFO shall review each supplier's membership of the list every three years to ensure that it remains willing and able to provide good value for money and if unsatisfied on this point may remove the supplier from the list;
 - d) any potential supplier may apply to the RFO at any time for admission to the list;
 - e) the RFO shall report to the Policy & Finance Committee all admissions to and removals from the list; and
 - f) the Policy & Finance Committee shall review the list at least once a year and may resolve to admit or remove any supplier from it or alter the categories of goods, materials, works or services relating to a supplier on the list at any time.

12. PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS

- 12.1. Payments on account of the contract sum shall be made within the time specified in the contract by the RFO upon authorised certificates of the architect or other consultants engaged to supervise the contract (subject to any percentage withholding as may be agreed in the particular contract).
- 12.2. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments. In any case where it is estimated that the total cost of work carried out under a contract, excluding agreed variations, will exceed the contract sum of 5% or more a report shall be submitted to the council.
- 12.3. Any variation to a contract or addition to or omission from a contract must be approved by the council and Clerk to the contractor in writing, the council being informed where the final cost is likely to exceed the financial provision.

13. STORES AND EQUIPMENT

- 13.1. The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.
- 13.2. Delivery Notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.
- 13.3. Stocks shall be kept at the minimum levels consistent with operational requirements.
- 13.4. The RFO shall be responsible for periodic checks of stocks and stores at least annually.]

14. ASSETS, PROPERTIES AND ESTATES

- 14.1. The Clerk shall make appropriate arrangements for the registration at Land Registry of all interests in land held by the council that are capable of such registration and custody of all documents that cannot be so registered. The RFO shall ensure a

record is maintained of all properties held by the council, recording the location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held in accordance with Accounts and Audit Regulations.

- 14.2. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, save where the estimated value of any one item of tangible movable property does not exceed £500.
- 14.3. No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law, In each case a Report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).
- 14.4. No real property (interests in land) shall be purchased or acquired without the authority of the full council. In each case a Report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).
- 14.5. Subject only to the limit set in Reg. 14.2 above, no tangible moveable property shall be purchased or acquired without the authority of the full council. In each case a Report in writing shall be provided to council with a full business case.
- 14.6. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. The continued existence of tangible assets shown in the Register shall be verified at least annually in the case of items which cost more than £3,000 and at three-yearly intervals in any other case), possibly in conjunction with a health and safety inspection of assets.

15. INSURANCE

- 15.1. Following the annual risk assessment (per Financial Regulation 17), the RFO shall effect all insurances and negotiate all claims on the council's insurers in consultation with the Clerk.
- 15.2. Budget managers shall give prompt notification to the RFO of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.
- 15.3. The RFO shall keep a record of all insurances effected by the council and the property and risks covered thereby and annually review it.
- 15.4. The RFO shall be notified of any loss liability or damage or of any event likely to lead to a claim, and shall report these to council at the next available meeting.
- 15.5. All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined annually by the council, or duly delegated committee.

16. CHARITIES

16.1. Where the council is sole managing trustee of a charitable body the Clerk and RFO shall ensure that separate accounts are kept of the funds held on charitable trusts and separate financial reports made in such form as shall be appropriate, in accordance with Charity Law and legislation, or as determined by the Charity Commission. The Clerk and RFO shall arrange for any Audit or Independent Examination as may be required by Charity Law or any Governing Document.

17. RISK MANAGEMENT

17.1. The council is responsible for putting in place arrangements for the management of risk. The Clerk, with the RFO, shall prepare, for approval by the council, risk management policy statements in respect of all activities of the council. Risk policy statements and consequential risk management arrangements shall be reviewed by the council at least annually.

17.2. When considering any new activity, the Clerk, with the RFO, shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the council.

18. SUSPENSION AND REVISION OF FINANCIAL REGULATIONS

18.1. It shall be the duty of the council to review the Financial Regulations of the council annually. The Clerk shall make arrangements to monitor changes in legislation or proper practices and shall advise the council of any requirement for a consequential amendment to these financial regulations.

18.2. The council may, by resolution of the council duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations provided that reasons for the suspension are recorded and that an assessment of the risks arising has been drawn up and presented in advance to all members of council.

POLICY & FINANCE COMMITTEE

19th July 2023

Ringwood United Charities

1. Introduction and reason for report

- 1.1 The Council has been asked to consider nominating additional persons as trustees of Ringwood United Charities.

2. Background information and options

- 2.1 For many years the Council has nominated three persons to act as trustees of Ringwood United Charities and did so most recently at the Annual Town Council Meeting held on 17th May 2023. The individuals so nominated have usually been current members of the Council but the power of nomination is not limited to these and extends to appointing no fewer than six trustees. Ringwood United Charities (charity registered number 307094) is a registered charity. It has a long history and its current objects and functions have been the subject of Charity Commission Schemes. Crucially though, it is responsible for the almshouses comprising 8 flats at Quomp, Ringwood. The building is Grade II Listed.
- 2.2 The complex history of the charity included the involvement of Ringwood & Fordingbridge RDC (the local predecessor authority to New Forest District Council). It was recently suggested to officers that this accounts for the Town Council's role in selecting trustees for the charity; that in return for accepting a degree of responsibility for the charity, this Council was granted the right to select the majority of its trustees.
- 2.3 Officers have been unable to find any documentary evidence that this Council ever assumed legal responsibility for the charity. If this happened at all, it certainly happened before the 'general power of competence' was created by the Localism Act 2011 and subsequently declared by this Council. So, this Council would only have had the specific statutory powers granted to town and parish councils (and the limited 'power of last resort' conferred by s.137 Local Government Act 1974 (or its precursors)) at the time. It is doubtful that these would have included power to assume legal responsibility for guaranteeing or underwriting the achievement by the charity of its objects. This Council would have had no power at the time to provide almshouses (save for a limited power to make grants under s.137).
- 2.4 It is possible, however, that there was some form of understanding or commitment of a moral or political nature that the Town Council would accept responsibility to oversee the charity and sound the alarm if concerns ever arose over its conduct or the state of its finances or exposure to risk. If so, account should be taken of this when deciding how many trustees to appoint and whom to appoint (for example, members might feel that the Council's proper officer or responsible financial officer should be included, ex officio, so that the matter can be addressed adequately in the Council's financial risk assessment.

3. Issues for decision and any recommendations

Should additional persons be nominated as trustees of Ringwood United Charities and, if so, who should they be?

For further information, contact:

Christopher Wilkins, Town Clerk
Direct Dial: 01425 484720 Email: chris.wilkins@ringwood.gov.uk

Current Projects Update

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Note: Projects marked as "on hold awaiting officer availability" are reviewed fortnightly. Numbers (where given) indicate position in the queue for resumption.

No.	Name	Status	Recent developments	Description and notes	Lead Officer/Member	Financing
Full Council						
FC1	Long Lane Football Facilities Development	In progress (scheduled for completion in early 2024)	The application for the PWLB loan has been approved. The artificial turf pitch has been completed and handed over. A Pre-contract Services Agreement and a Letter of Intent for the pavilion and other works have been entered into. Work on these started on 5th June and is scheduled to finish on 12th February 2024.	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	The current expectation is that the Council's contribution to the project will, in effect, be limited to a modest loss of income from the site (but over a long term).
Planning Town & Environment Committee						
PTE1	Neighbourhood Plan	In progress	Pre-submission draft Plan approved by Full Council 25/01/2023. Regulation 14 public consultation completed - responses have been reviewed by NP Steering Group and recommended amendments will be brought to this Committee in July.	To prepare a Neighbourhood Plan for the civil parish of Ringwood but limited in scope to a few specified themes.	Deputy Clerk	Spent £23,857.52 (£18,000 funded from Locality grants, £3,650 additional budget agreed for SPUD youth engagement work (F/6061)). £4,592.58 remaining of original RTC budget.
PTE2	Human Sundial	Complete, with exception of interpretation board	Work to refurbish human sundial and install surrounding benches now complete. Repair of original time capsule cover stone has failed and has been removed for repair. Interpretation board with details of sundial, Jubilee Lamp etc. to be designed and costed.	Replacement of damaged sundial and surrounding paviers; installation of removable benches to protect it for the future.	Deputy Clerk	£10,659.15 spent funded from CIL and contribution from Carnival. Additional £580 for repair of cover to be funded from CIL (C/6957).
PTE3	Crow Stream Maintenance	Annual recurrent	Spraying of stream banks undertaken 05/05/2023, annual flail to be carried out in August and stream clearance by volunteers in September.	Annual maintenance of Crow Ditch and Stream in order to keep it flowing and alleviate flooding	Deputy Clerk	Budget of £1,000 funded by transfer from earmarked reserve
PTE5	Bus Shelter Agreement	In progress	Response awaited from ClearChannel on the financial complications and on request for use of advertising space.	Request by ClearChannel in Nov. 2020 for RTC to licence the bus shelters in Meeting House Lane and the advertising on them. Completion dependent on clarification of financial issues (VAT treatment and non-domestic rates revaluation).	Town Clerk	No financial implications
PTE6	Shared Space Concept - Thriving Market Place	In progress	Meeting held with NFDC & HCC on 28/11/2022 to consider a draft concept plan. Both authorities will now discuss internally to consider scope and resources required, prior to carrying out community engagement. HCC carried out survey work in May to establish travel and parking patterns and vehicle, pedestrian and cyclist counts.	Concept for town centre shared space identified through work on the Neighbourhood Plan. Working in partnership with NFDC and HCC.	Deputy Town Clerk	HCC funded survey work. No other identified budget.
Projects being delivered by others which are monitored by the Deputy Clerk and reported to this committee:						
	Crow Lane Footpath	In progress	Developers' contributions paid to HCC to implement. Additional funds required to progress and approved by NFDC Cabinet on 02/11/2022 - report indicates delivery in 2024/25.	New footpath to link Beaumont Park with Hightown Road, alongside west of Crow Lane	Hampshire CC	Developers contributions
	Railway Corner	In progress	Project supported by RTC.	Project to improve and promote historical significance of triangle of land at junction of Hightown Road and Castleman Way.	Ringwood Society	No financial implications.
Policy & Finance Committee						
PF5	Poulner Lakes Lease	On hold	Awaiting track maintenance solution - see Recreation Leisure & Open Spaces Committee item RLOS21.	Negotiating a lease from Ringwood & District Anglers' Association of the part of the site not owned by the Council	Town Clerk	Some provision for legal advice or assistance may be needed eventually.
PF8	Bickerley legal title	In progress (Commenced Dec 2020. Resolution expected in July 2023.)	The Council has resolved to maintain its objection to the application and this will now be considered by the Tribunal. For legal reasons, only basic information will appear here. Councillors can obtain further details from the Town Clerk if needed.	An application to remove land from the Council's title has been made	Town Clerk	Staff time plus cost of external legal support (one-off budget agreed so far by members)

PF10	Councillors' use of email	In progress (Commenced May 2022. Aiming to complete initial actions by end of July 2023.)	Official email accounts for all councillors in post following the recent election have been arranged and are being rolled-out now.	Researching options and costs for equipping councillors with official email accounts and devices to ease compliance with data protection laws.	Town Clerk	The research phase has not cost anything but staff time. Ongoing software licence fees and setup and support costs will fall on annual budgets. Whether the figures agreed for these for 2033-24 will only become clear in time.
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Recreation, Leisure & Open Spaces Committee

RLOS4	Grounds department sheds replacement	In progress (Commenced design work in April 2021. Aiming to establish planning prospects and likely cost by April 2023.)	Initial drawings prepared by Cllr Briars and showing the scale and overall design concept were considered and approved by Carvers Working Party when it met in May 2022. Pre-application planning advice has been received from NFDC and considered. Revised drawings are now being considered with the planning consultant.	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	Revised capital budget of £4,000 (originally £10,000 until virement to RLOS19)
RLOS5	Cemetery development	In progress (Commenced design work in April 2021. Aiming to establish planning prospects and likely cost by April 2023.)	CDS has produced a detailed design which was approved in principle at the committee meeting in September. Funding arrangements were agreed at the Policy & Finance Committee meeting on 21st September. Officers proceeding with contract procurement.	Planning best use of remaining space, columbarium, etc.	Town Clerk	Capital budget of £25,000 (carried into an earmarked reserve)
RLOS7	Bowling Club lease	In progress (Club renewed request for new lease in Jan 2022. Progress depends on negotiations.)	Renewal terms have been agreed in outline. Negotiations over the details are ongoing and decisions from members will be sought when needed.	Request by Ringwood Bowling Club for existing lease to be renewed (current lease expires at the end of April 2023). The lease terms will also be reviewed for suitability to current and future needs.	Town Clerk	Staff time only (unless outside legal assistance is deemed necessary). The rental income will be reviewed as part of the renewal.
RLOS8	Ringwood Youth Club	In progress (aiming to complete by August 2023)	Charity Commission has been informed of the Club's dissolution.	Winding up the redundant CIO to terminate filing requirements	Town Clerk	
RLOS10	Waste bin replacement programme	In progress (Commenced April 2020)	The replacements scheduled in years 1 and 2 have been completed. The final round of replacements will be determined and arranged by March 2024.	Three-year programme to replace worn-out litter and dog-waste bins	Grounds Manager	Budget of £2,000 a year.
RLOS14	Poulner Lakes waste licence	In progress	Surrender requirements and process have been investigated and discussed with Environment Agency and New Forest District Council. Consultants, ACS Testing, are being engaged to provide technical advice and support.	Arranging to surrender our redundant waste licence to avoid annual renewal fees	Town Clerk	
RLOS17	New allotments site	In progress (Commenced March 2020, aiming to complete in or about April 2023)	Land transfer deed was sealed following the Council meeting on 25 January. The developer is preparing the site for handover, which is expected imminently.	The transfer to this Council (pursuant to a s.106 agreement) of a site for new allotments off Crow Arch Lane	Town Clerk	Staff time only
RLOS19	Carvers Strategic Development	In progress (Commenced Feb. 2021)	The draft sketch Masterplan prepared by landscape designer New Enclosure was discussed by the Carvers Working Party on 3rd March. Refinements to this will be considered at the next meeting on 5th July at which a public consultation will also be discussed.	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	Revised budget of £6,000 (virement from RLOS4).
RLOS21	Poulner Lakes track maintenance	In progress (under discussion since Jan. 2021)	Costs estimates for re-surfacing schemes obtained from two suppliers. NFDC officers have been consulted about related mitigation schemes and possible support.	Devising a sustainable regime for maintaining the access tracks at Poulner Lakes to a more acceptable standard.	Town Clerk	Yet to be settled
RLOS22	Bickerley parking problem	In progress (under discussion since Jan. 2019)	"No Parking" signs have been installed. Replacement timber for "dragon's teeth" has been bought and is being installed progressively. A decorative sign reinforcing the message has also been installed. The cost of relocating the dragon's teeth to narrow the tracks is being investigated.	Unauthorised parking on the tracks crossing the Bickerley is causing damage and obstruction	Town Clerk	The Council is wholly responsible for the cost of whatever measures are taken including staff time. Six No Parking signs cost £156.72. The decorative sign cost £1,244.
RLOS23	North Poulner Play Area skate ramp request	In progress (commenced Mar. 2023)	A 'half-pipe' has been identified as a likely cheaper and easier option. The likely costs and wider implications of installing this are being investigated.	A local resident requested provision of a 'quarter-pipe ramp' at this site and has been fund-raising for it	Deputy Town Clerk	Yet to be quantified and agreed

Staffing Committee

None

Proposed/Emerging Projects Update

No.	Name	Description	Lead	Recent developments	Progress / Status Stage reached	Estimated cost	Funding sources
Full Council							
	None						
Planning Town & Environment Committee							
	Roundabout under A31	Planting and other environmental enhancements		Area being used by National Highways 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		
	Crow ditch	Investigate works required to improve capacity and flow of ditch alongside Crow Lane, between Hightown Road and Moortown Lane					Developers contributions
Policy & Finance Committee							
	Paperless office	Increasing efficiency of office space use	Cllr. Heron	Discussions with Town Clerk and Finance Manager			
Recreation, Leisure & Open Spaces Committee							
	None	(Current projects expected to absorb available resources for several years)					
Staffing Committee							
	None						

Closed Projects Report

No.	Name	Description	Outcome	Notes
Full Council				
FC2	Strategic Plan	Exploring ideas for medium term planning. Aim to have complete for start of budget-planning in Autumn 2022.	Completed in October 2022	
Planning, Town & Environment Committee				
	Pedestrian Crossings - Christchurch Road	Informal pedestrian crossings to the north and south of roundabout at junction of Christchurch Road with Wellworthy Way (Lidl)	Completed by HCC	
	Cycleway signage and improvements	New signage and minor improvements to cycleway between Forest Gate Business Park and Hightown Road	Completed by HCC	
	Carvers footpath/cycle-way improvement	Creation of shared use path across Carvers between Southampton Road and Mansfield Road	Completed by HCC	
	Replacement Tree - Market Place	New Field Maple tree to replace tree stump in Market Place.	Completed in January 2022 by HCC	
PTE4	Climate Emergency	Funds used to support Greening Campaign, community litter-pick and Flood Action Plan leaflets.	Completed March 2023	
	A31 widening scheme	Widening of A31 westbound carriageway between Ringwood and Verwood off slip to improve traffic flow; associated town centre improvements utilising HE Designated Funds	Scheme completed by National Highways and road re-opened in November 2022.	
	SWW Water Main Diversion (associated with A31 widening scheme)	Diversion of water main that runs along the A31 westbound carriageway. Diversion route included land in RTC's ownership at The Bickerley.	Scheme completed by SWW in 2022.	
	Surfacing of Castleman Trailway	Dedication and surfacing of bridleway between old railway bridge eastwards to join existing surfacing.	Surfacing works completed by HCC early April 2022.	
Policy & Finance Committee				
PF1	New Council website	Arranging a new website that is more responsive, directly editable by Council staff and compliant with accessibility regulations.	Completed	
PF2	Greenways planning permission	Consideration of applying to renew planning permission for bungalow in garden previously obtained	Decided not to renew	
PF3	Detached youth outreach work	To provide youth workers for trial of detached outreach work	Transferred to Recreation Leisure & Open Spaces Committee (see RLOS20)	
PF4	Review of governance documents	A major overhaul of standing orders, financial regulations, committee terms of reference, delegated powers, etc. Routine periodic reviews will follow completion of this work.	Completed in July 2022	All governance documents will now receive routine annual reviews.
PF6	Health & Safety Management Support Re-procurement	Re-procuring specialist advice and support for discharge of health and safety duties	Completed in February 2023	
PF7	Financial Procedures Manual	Preparation of a new manual for budget managers and other staff detailing financial roles, responsibilities and procedures	Completed in September 2022	Will be updated by Finance Manager as necessary
PF9	Greenways office leases	The tenant of the first floor suite gave notice and left. The building was re-let as a whole to the tenant of the ground floor suite.	Completed in November 2022	
Recreation, Leisure & Open Spaces Committee				
RLOS1	War Memorial Repair	Repair by conservation specialists with Listed Building Consent with a re-dedication ceremony after.	Completed in 2021-22	
RLOS2	Bickerley Tracks Repair	Enhanced repair of tracks to address erosion and potholes (resurfacing is ruled out by town green status) and measures to control parking.	Fresh gravel laid in 2021-22.	No structural change is feasible at present.
RLOS3	Public open spaces security	Review of public open spaces managed by the Council and implementation of measures to protect the highest priority sites from unauthorised encampments and incursions by vehicles	Completed in 2021-22	
RLOS6	Community Allotment	Special arrangement needed for community growing area at Southampton Road	Ongoing processes adapted	Agreed to adopt as informal joint venture with the tenants' association
RLOS9	Aerator Repair	Major overhaul to extend life of this much-used attachment	Completed in 2021-22	
RLOS11	Ash Grove fence repair	Replacing the worn-out fence around the play area	Completed in 2021-22	
RLOS12	Van replacement	Replacing the grounds department diesel van with an electric vehicle	Suspended in 2023	Van will be replaced in accordance with Vehicle & Machinery replacement plan
RLOS13	Bickerley compensation claim	Statutory compensation claim for access and damage caused by drainage works	Completed March 2022	Settlement achieved with professional advice
RLOS15	Acorn bench at Friday's Cross	Arranging the re-painting of this bespoke art-work	Completed in 2021-22	Labour kindly supplied by Men's Shed
RLOS16	Town Safe	Possible re-paint of this important survival, part of a listed structure	Suspended indefinitely in September 2022	Complexity and cost judged disproportionate to benefit
RLOS18	Cemetery Records Upgrade	Creation of interactive digital cemetery map and scanning of cemetery registers as first stage in digitizing all cemetery records to facilitate remote working, greater efficiency and improved public accessibility.	Completed in 2021	Cost £5,467. Further upgrades are needed to digitize the records fully
RLOS20	Detached youth outreach work	Trialling the provision of detached outreach work by specialist youth workers.	Completed in May 2022	
Staffing Committee				
S1	HR support contract renewal	Renewal of contract for the supply to the Council of specialist human resources law and management support	Completed in 2021-22	
S2	Finance Staffing Review	Reassessing staffing requirements and capacity for finance functions and re-negotiating staff terms	Completed in 2021-22	