

## MINUTES OF THE POLICY & FINANCE COMMITTEE

Held on Wednesday 21<sup>st</sup> June 2023 at 7.00pm

PRESENT: Cllr Mary DeBoos (Chairman)  
Cllr Peter Kelleher (Vice Chairman)  
Cllr Andy Briers  
Cllr Gareth DeBoos (*ex-officio*)  
Cllr Rae Frederick (*ex-officio*)  
Cllr Luke Dadford  
Cllr Janet Georgiou  
Cllr John Haywood  
Cllr James Swyer

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

ABSENT: Cllr Philip Day  
Cllr Glenys Turner

### **F/6192 PUBLIC PARTICIPATION**

There were 2 members of the public present.

A member of the public asked about the unauthorised traveller encampment on the Bickerley. In answer to the items raised, the Town Clerk indicated:-

- The court order directing them to leave was issued and served earlier today
- The Council has no power to issue parking tickets
- Section 61 notice is exercisable by the Police and they have not issued one
- The Council has done everything legally possible
- If the encampment remains more than 24 hours after service of the court order, further action to enforce the order will be considered
- Costs to this Council due to the encampment have not yet been finalised but this information will be made available to the member of the public, when known
- Costs to New Forest District Council are not known

### **F/6193 APOLOGIES FOR ABSENCE**

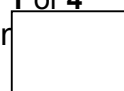
Apologies for absence had been received from Cllrs Day and Turner.

### **F/6194 DECLARATIONS OF INTEREST**

There were none.

### **F/6195 MINUTES OF THE PREVIOUS MEETINGS**

**RESOLVED:** That the minutes of the meetings held on 24<sup>th</sup> May 2023, having been circulated, be approved and signed by the Chairman as a correct record.



**F/6196**  
**FINANCIAL REPORTS**

Members considered the financial reports presented as *Annex A*. The Finance Manager provided details of payments, in excess of £1,000, from the Imprest account for May. Further details were provided in respect of loan payments to the Public Works Loan Board (transaction 3674 & 3658).

In respect of the bank balances and transfer report, the Finance Manager explained the balances were slightly higher than anticipated, but this was not concerning. There were no significant payments or receipts expected before the next meeting and, therefore, only a minimal amount may need to be drawn down from the CCLA account. Where possible balance on investments are being kept as high as possible, due to the interest rates currently.

More information was provided on the reports presented with the draft outturn report, particularly the format. These seem to be the best extracts available from the finance software. Various other reports are available, but overall they tend to be limited in highlighting variances between the budget and predicted outturn. The Finance Manager, in any event, will report on any significant variances in his monthly commentary.

Referring to his report, it was noted that at para 4.1 the figure for total opening reserves should be £634,461. In relation to predicted income, there had been a slight under-recovery of income. This will continue to be monitored, but was not of concern at this point in the year. In answer to a question about CIL, it was explained that funds are received from NFDC twice yearly, however the amounts are unknown in advance and, therefore, difficult to budget for.

- RESOLVED:**
- 1) That the list of payments made from the Imprest Account for May be received and authorised;
  - 2) That the total amount of Petty Cash payments for April of £85.07 be noted;
  - 3) That the Statement of Town Council Balances be received and Inter Account Transfers report be authorised;
  - 4) That the Finance Manager's budgetary control report (Period 2) be received and the budget position and balance of reserves be noted.

<b>ACTION</b> R Fitzgerald
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**F/6197**  
**END OF YEAR FORMALITIES 2022/23**

The Town Clerk explained the Council submits to two audit processes, internal and external, which are both carried out by people external to the organisation and the purpose is to test compliance with rules and best practice. The scope of the internal audit is agreed with the Finance Manager and those areas are scrutinised. Any discrepancies will be set out in the findings and explanations sought, where needed.

A detailed internal audit report has been provided to the Council (*Annex B – Appendix 2*). It was noted that a correction was required to the dates quoted at section 2.1 K which should read 2022 and 2.1 L which should read 2021/22.

A summary of the internal audit forms part of the Annual Governance & Accountability return (AGAR) (*Annex B – Appendix 1 - page 3*). Page 4 of the AGAR gives the assurance that all processes are in place and managed effectively. Page 5 is the accounting statement and figures are taken from the final accounts. Page 6 is blank and once the external auditor has made his report, it will be brought back before Committee.

Reference was made to paragraph 3.1 of the Finance Manager's report which indicates, besides one 'added value' observation, there are no issues requiring action and the internal auditor concluded that,

"A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the areas audited."

Members considered and approved the content of the AGAR for 2022/23 and recommended to Full Council that it be formally signed off and submitted to the external auditor.

**RESOLVED:** That the internal auditor's annual report (*Appendix 2*) be noted; and

**RECOMMENDED:** That the Annual Governance and Accountability return 2022/23 part 3 (*Appendix 1*) i. Section 1 - The Annual Governance Statement  
ii. Section 2 - The accounting statements for 2022/23  
be approved.

<b>ACTION</b> R Fitzgerald / C Wilkins
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**F/6198**

### **ANNUAL REVIEW OF INSURANCE ARRANGEMENTS**

The Finance Manager explained that this is an annual agenda item to report on the Council's insurance cover in respect of all insurable risks. This includes public liability insurance and covers property owned, vehicles, machinery, etc. There is basic cover for events and the insurer would be contacted about a new or larger event to check whether it's covered.

The current insurance was renewed in October 2022 and is in place for 2 years. When it is next up for renewal a comparison exercise will take place to find the best supplier and cover.

The Town Clerk and Finance Manager keep risks to the Council and amount of cover under review. Last year, it was found that the sums insured for buildings were old and might not align to current rebuild costs. The insurer recommended that these be updated. As the cost for a professional valuation is significant, this is being achieved across two years and the exercise will be repeated in 2-3 years' time.

**RESOLVED:** That the Finance Manager's verbal report on insurance cover be received.

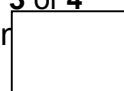
<b>ACTION</b> R Fitzgerald
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**F/6199**

### **GREENING RINGWOOD CAMPAIGN – PHASE 2**

Members considered a recommendation from Planning, Town and Environment Committee on 2<sup>nd</sup> June that the initial cost of £50 be funded from the General Reserve (*P/6160 refers*). This is a payment to HCC for a subsidised package of information, which provides access to experts.

It was noted it is only the initial cost at this point and there is potential for other costs to come forward under Phase 2. Approving this amount does not commit the Council to any other expenditure and any other request for funding would need to be put to the Council for consideration.



**RESOLVED:** That the initial cost of £50 to purchase the information pack from HCC for the Greening Ringwood Campaign – Phase 2 be approved and funded from the General Reserve.

**ACTION R Fitzgerald**

**F/6200  
10-ACRE FIELD LEASE RENEWAL EXPENSES**

Members considered the Town Clerk’s report (*Annex C*). He provided further detail to explain why the provision for legal expenses was now not sufficient to complete the lease renewal and that an additional £750 was required for the valuation fee.

**RESOLVED:** That the alteration of this provision from legal expenses to professional fees and to increase the amount by £750 to £3,750 be approved.

**ACTION C Wilkins / R Fitzgerald**

**F/6201  
PROJECTS** (current and proposed)

The Town Clerk had no updates to report.

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

**F/6202  
EXCLUSION OF THE PRESS AND PUBLIC**

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

**F/6203  
LEGAL MATTERS**

The Town Clerk gave a verbal report on three legal matters.

**RESOLVED:** That the verbal report on the progress of litigation, expenditure on legal expenses against budget and other legal matters be noted.

*There being no further business, the Chairman closed the meeting at 8:15 pm.*

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

RECEIVED  
28<sup>th</sup> June 2023

APPROVED  
19<sup>th</sup> July 2023

TOWN MAYOR

COMMITTEE CHAIRMAN

**A**

**RINGWOOD TOWN COUNCIL**

**FINANCIAL REPORTS FOR**

**POLICY & FINANCE COMMITTEE MEETING**

**21st June 2023**

# Paid Expenditure Transactions

Start of year 01/04/23



paid between 01/05/23 and 31/05/23

Payment Reference	Paid date	Tn no	Order no	Gross	Vat	Net	Cttee	Details	Heading	
DD	02/05/23	3660		£16.00	£0.00	£16.00	P&F	Lloyds Bank	Bcard Commercial (under investigation - Ref PIC 7071082)	2000/1/18
DD 2	02/05/23	3662		£157.50	£9.58	£147.92	P&F	Grounds Management Association	Annual subscription 2023	2000/1/16
		3674/1		£3,128.15	£0.00	£3,128.15	P&F	Public Works Loan Board	Principle	2500/1/2
		3674/2		£2,246.81	£0.00	£2,246.81	P&F	Public Works Loan Board	Interest	2500/1/1
DD 3	02/05/23	3674		£5,374.96	£0.00	£5,374.96		Public Works Loan Board	PW504419	2500/1/2
		3700/1		£9,408.00	£1,568.00	£7,840.00	RLOS	Hunt Forest Group	New Battery operated hand held machines, OS/6220.	3000/3/1
1494	02/05/23	3700	RTC805077	£9,408.00	£1,568.00	£7,840.00		Hunt Forest Group	New Battery operated hand held machines O/S 6220.	3000/3/1
									Amended as only part order received.	
		3701/1		£330.00	£55.00	£275.00	RLOS	Ringwood & Fordingbridge Skip Hire	Skip for clearing allotments	3300/2/1
1496	02/05/23	3701	RTC805134	£330.00	£55.00	£275.00		Ringwood & Fordingbridge Skip Hire	Skip for clearing allotments	3300/2/1
		3702/1		£45.14	£7.52	£37.62	RLOS	Eco Sustainable Solutions	Soil for Carvers repairs	3000/2/3
1497	02/05/23	3702	RTC805167	£45.14	£7.52	£37.62		Eco Sustainable Solutions	Soil for repairs on Carvers after inflatable fun days.	3000/2/3
		3703/1		£3.98	£0.66	£3.32	RLOS	screwfix	Washers For Fixings,	3000/2/1
		3703/2		£25.00	£4.17	£20.83	RLOS	screwfix	6 Rolls of Blue Paper Towels.	3200/1/4
		3703/3		£3.29	£0.55	£2.74	RLOS	screwfix	1 pack of washers	3000/2/1
1498	02/05/23	3703	RTC805169	£32.27	£5.38	£26.89		screwfix	1 pack of Washers for fixings. Blue paper towels for hand wiping. 1 Pack of washers for fixings.	3000/2/1
1499	02/05/23	3704		£70.00	£0.00	£70.00	RLOS	New Forest District Council	The Bickerley Licence 808/2	3100/5
FPO	02/05/23	3717		£198.60	£33.10	£165.50	P&F	England Garden Machinery	1495 Payment made in error - refund for full amount received 14/06/23	9999
DD 1	03/05/23	3642		£195.00	£0.00	£195.00	RLOS	New Forest District Council	Rates Carvers Clubhouse May 2023	3802/1/6
DD 2	03/05/23	3643		£247.00	£0.00	£247.00	RLOS	New Forest District Council	Rates Cemetery May 2023	3200/1/5
NFDC Tfr1	04/05/23	3675		£17.20	£0.00	£17.20	RLOS	New Forest District Council	Café sales 27/03/23	3802/3/1
NFDC Tfr1	04/05/23	3676		£18.94	£0.00	£18.94	RLOS	New Forest District Council	Café sales 20/03/23	3802/3/1
NFDC Tfr1	04/05/23	3677		£40.43	£0.00	£40.43	RLOS	New Forest District Council	Café sales 03/04/23	3802/3/1

# Paid Expenditure Transactions

paid between 01/05/23 and 31/05/23

Payment Reference	Paid date	Tn no	Order no	Gross	Vat	Net	Cttee	Details	Heading	
NFDC Tfr1	04/05/23	3678		£10.92	£0.00	£10.92	RLOS	New Forest District Council	Café Sales 13/3/23	3802/3/1
NFDC Tfr1	04/05/23	3679		£39.19	£0.00	£39.19	RLOS	New Forest District Council	Café sales 10/04/23	3802/3/1
NFDC Tfr1	04/05/23	3680		£9.58	£0.00	£9.58	RLOS	New Forest District Council	Café sales 17/04/23	3802/3/1
NFDC Tfr1	04/05/23	3681		£11.10	£0.00	£11.10	P&F	New Forest District Council	Credit card charges April 2023	2000/1/18
		3705/1		£330.00	£55.00	£275.00	RLOS	Abbas Cabins	event toilets	3100/7
		3705/2		£78.00	£13.00	£65.00	RLOS	Abbas Cabins	disabled access toilet	3100/7
		3705/3		£144.00	£24.00	£120.00	RLOS	Abbas Cabins	delivery and collection non weekend	3100/7
		3705/4		£78.00	£13.00	£65.00	RLOS	Abbas Cabins	urinal	3100/7
1500	04/05/23	3705	RTC805027	£630.00	£105.00	£525.00		Abbas Cabins	event toilets for Kings Coronation	3100/7
1503	09/05/23	3567	RTC805145	£180.75	£0.00	£180.75	P&F	Rory Fitzgerald	CIPFA Annual Subscription 2023 paid by RF	2000/1/16
		3706/1		£225.00	£0.00	£225.00	RLOS	Jodie Elms	balance of fees	3100/7
1501	09/05/23	3706	RTC805105	£225.00	£0.00	£225.00		Jodie Elms	performance at Coronation event	3100/7
		3707/1		£43.08	£7.18	£35.90	P&F	Site Safety Ltd	FSS222 Safety Shoe	2600/1/6
1502	09/05/23	3707	RTC805135	£43.08	£7.18	£35.90		Site Safety Ltd	Boots for Caretaker	2600/1/6
		3708/1		£200.00	£0.00	£200.00	RLOS	Tommy Ryan Vocalist	performance fee	3100/7
1504	09/05/23	3708	RTC805157	£200.00	£0.00	£200.00		Tommy Ryan Vocalist	performance fee for Coronation	3100/7
		3709/1		£400.00	£66.67	£333.33	RLOS	Ruth O'Neil	performance fee for trio	3100/7
1505	09/05/23	3709	RTC805158	£400.00	£66.67	£333.33		Ruth O'Neil	performance fee	3100/7
		3710/1		£450.00	£0.00	£450.00	RLOS	Jay Cox Ringwood TV	promotional film to mark the coronation	3100/7
1506	09/05/23	3710	RTC805172	£450.00	£0.00	£450.00		Jay Cox Ringwood TV	Promotional film to mark the coronation	3100/7
		3711/1		£137.40	£22.90	£114.50	RLOS	Tudor Environmental	Strimmer Line for Strimmers	3000/3/2
1507	09/05/23	3711	RTC805174	£137.40	£22.90	£114.50		Tudor Environmental	Strimmer line	3000/3/2
		3712/1		£276.00	£0.00	£276.00	RLOS	H & W Creative Limited	design work for coronation	3100/7
1508	09/05/23	3712	RTC805187	£276.00	£0.00	£276.00		H & W Creative Limited	Design work for coronation est	3100/7
BGC	12/05/23	3682		£159.90	£26.65	£133.25	P&F	Austin & Wyatt	Fees May 2023	2400/19
BP	15/05/23	3647		£9,063.42	£0.00	£9,063.42	P&F	Hampshire County Council	Pension April 2023	2600/1/3
		3547/1		£50.00	£0.00	£50.00	RLOS	Taste Vending Ltd	cappuccino topping	3802/3/1
1510	17/05/23	3547	RTC805079	£50.00	£0.00	£50.00		Taste Vending Ltd	Milk topping for resale	3802/3/1

# Paid Expenditure Transactions

paid between 01/05/23 and 31/05/23

Payment Reference	Paid date	Tn no	Order no	Gross	Vat	Net	Cttee	Details	Heading	
			3604/1	£97.74	£16.29	£81.45	P&F	Hampshire Flag Company	Armed Forces Day flag	2200/1/5
			3604/2	£97.74	£16.29	£81.45	P&F	Hampshire Flag Company	Hampshire County Flag	2200/1/5
			3604/3	£10.79	£1.80	£8.99	P&F	Hampshire Flag Company	Delivery	2200/1/5
1511	17/05/23	3604	RTC805161	£206.27	£34.38	£171.89		Hampshire Flag Company	Flags x 2	2200/1/5
			3605/1	£132.00	£22.00	£110.00	P&F	Forest Newspapers Ltd	Notice to appear in Issue 857 - 10th May 2023	2000/1/17
1512	17/05/23	3605	RTC805180	£132.00	£22.00	£110.00		Forest Newspapers Ltd	Notice of Annual Town Assembly 31st May 2023	2000/1/17
Lloyds CC May 23 1	17/05/23	3685		£32.00	£0.00	£32.00	P&F	Lloyds CC	Annual Fee 6995	2000/1/18
Lloyds CC May 23 2	17/05/23	3686		£32.00	£0.00	£32.00	P&F	Lloyds CC	Annual fee 7001	2000/1/18
Lloyds CC May 23 3	17/05/23	3687		£32.00	£0.00	£32.00	P&F	Lloyds CC	Annual fee 7019	2000/1/18
Lloyds CC May 23 4	17/05/23	3688		£218.16	£36.36	£181.80	P&F	Microsoft	18-/3/23 - 17/4/23	2000/1/15
Lloyds CC May 23 5	17/05/23	3689		£36.00	£6.00	£30.00	P&F	Microsoft	18/03/23 - 17/04/23	2000/1/15
Lloyds CC May 23 6	17/05/23	3690		£23.00	£0.00	£23.00	PT&E	Google	April 2023	4000/1/6
			3691/1	£221.12	£27.83	£193.29	RLOS	Booker	food for resale	3802/3/1
Lloyds CC May 23 7	17/05/23	3691	RTC805144	£221.12	£27.83	£193.29		Booker	food for resale paid on credit card, order 80882907	3802/3/1
			3692/1	£285.72	£32.83	£252.89	RLOS	Booker	food for resale	3802/3/1
Lloyds CC May 23 8	17/05/23	3692	RTC805162	£285.72	£32.83	£252.89		Booker	Food for resale, 80961573	3802/3/1
			3693/1	£181.55	£19.85	£161.70	RLOS	Booker	food for resale	3802/3/1
Lloyds CC May 23 9	17/05/23	3693	RTC805171	£181.55	£19.85	£161.70		Booker	Food for resale paid on credit card order 81029423	3802/3/1
			3694/1	£21.98	£0.00	£21.98	RLOS	Amazon	Credit Card Payment. Waders for Crow Stream.	3000/2/9
Lloyds CC May 23 10	17/05/23	3694	RTC805173	£21.98	£0.00	£21.98		Amazon	Credit Card Payment, Waterproof Waders for working on Crow Stream spraying.	3000/2/9
			3695/1	£66.80	£0.00	£66.80	RLOS	Iceland	food for resale	3802/3/1



# Paid Expenditure Transactions

paid between 01/05/23 and 31/05/23

Payment Reference	Paid date	Tn no	Order no	Gross	Vat	Net	Cttee	Details	Heading
Lloyds CC May 23 11	17/05/23	3695	RTC805163	£66.80	£0.00	£66.80		Iceland	food for resale paid on credit card 3802/3/1
		3696/1		£4.50	£0.75	£3.75	RLOS	In-Excess	Pack of 3 Padlocks for Poulner Lakes Borehole Covers. 3000/2/7
		3696/2		£4.95	£0.82	£4.13	RLOS	In-Excess	1 bag seed soil for wild flower seed 3200/2/5
Lloyds CC May 23 12	17/05/23	3696	RTC805152	£9.45	£1.57	£7.88		In-Excess	Pack of 3 Padlocks for Poulner Lakes Borehole Covers. Creditcard Payment. 1 Bag of seed soil for mixing wild flower seed, (Cemetery). 3000/2/7
		3697/1		£41.88	£6.98	£34.90	RLOS	Lidl	Watering Cans For Cemetery X 12 3200/2/5
Lloyds CC May 23 13	17/05/23	3697	RTC805147	£41.88	£6.98	£34.90		Lidl	Watering Cans For Cemetery X 12 Credit Card Payment. 3200/2/5
		3698/1		£60.16	£10.03	£50.13	RLOS	Brandon Tool Hire	heras fencing 3100/7
Lloyds CC May 23 14	17/05/23	3698	RTC805138	£60.16	£10.03	£50.13		Brandon Tool Hire	Heras fencing for Coronation paid on credit card 3100/7
		3699/1		£30.00	£0.00	£30.00	RLOS	I-Hasco	level 2 food hygiene 3802/2/6
Lloyd CC May 23 15	17/05/23	3699	RTC805139	£30.00	£0.00	£30.00		I-Hasco	Level 2 food hygiene course paid on credit card 3802/2/6
		3713/1		£8.75	£1.46	£7.29	RLOS	Amazon	gorillia tape 3802/2/1
		3713/2		£36.99	£6.17	£30.82	RLOS	Amazon	magnetic whiteboard 3802/2/1
		3713/3		£5.99	£1.00	£4.99	RLOS	Amazon	wall planner 3802/2/1
Lloyds CC May 23 16	17/05/23	3713	RTC805243	£51.73	£8.63	£43.10		Amazon	Paid on credit card, board for office and tape to fix toys 3802/2/1
1509	18/05/23	3603	RTC805192	£310.00	£0.00	£310.00	RLOS	Miss Ann Humphries	Purchase back of Grave space NGC033 and NGC034 from [REDACTED] at current fee listed 3200/2/9
		3612/1		£646.98	£107.83	£539.15	RLOS	Peter Noble Ltd	Service and repairs to old Majyor Roller Mower 3000/3/2
		3612/2		£894.12	£149.02	£745.10	RLOS	Peter Noble Ltd	Service and repairs to Swift Roller Mowere. 3000/3/2
		3612/3		£21.00	£3.50	£17.50	RLOS	Peter Noble Ltd	Repair Puncture on Slitter. 3000/3/2
1510	19/05/23	3612	RTC805153	£1,562.10	£260.35	£1,301.75		Peter Noble Ltd	Service and Repairs to Old Mayjor Roller Mower. Service and repairs to Swift Roller Mower. Repair Puncture on Slitter. 3000/3/2
		3613/1		£549.00	£0.00	£549.00	RLOS	South Coast Hire Group	stage for coronation 3100/7

# Paid Expenditure Transactions

Start of year 01/04/23 **A**

paid between 01/05/23 and 31/05/23

Payment Reference	Paid date	Tn no	Order no	Gross	Vat	Net	Cttee	Details	Heading	
			3613/2	£425.00	£0.00	£425.00	RLOS	South Coast Hire Group	3 phase generator	3100/7
			3613/3	£280.00	£0.00	£280.00	RLOS	South Coast Hire Group	service charge	3100/7
			3613/4	£1,022.65	£0.00	£1,022.65	RLOS	South Coast Hire Group	other AV related hire	3100/7
1513	19/05/23	3613	RTC804888	£2,276.65	£0.00	£2,276.65		South Coast Hire Group	AV hire, 3 phase generator for screen and stage for King's Coronation	3100/7
			3614/1	£31.98	£0.00	£31.98	P&F	██████████	2 blouses - uniform	2000/3/4
1514	19/05/23	3614	RTC805186	£31.98	£0.00	£31.98		██████████	2 blouses - estimated cost	2000/3/4
			3615/1	£324.00	£54.00	£270.00	RLOS	New Forest Aggregates Ltd	6 Tonne Compost For Gateway Gardens	3000/5/9
1515	19/05/23	3615	RTC805199	£324.00	£54.00	£270.00		New Forest Aggregates Ltd	6 Tonne Compost for Gateway Gardens.	3000/5/9
			3616/1	£330.48	£55.08	£275.40	RLOS	ABR Ecology Ltd	Preliminary roost appraisal at Carvers	3350/2
1516	19/05/23	3616	RTC805165	£330.48	£55.08	£275.40		ABR Ecology Ltd	Bat survey fee	3350/2
			3617/1	£592.80	£98.80	£494.00	RLOS	Insight Security & Facilities Ltd	security and first aid	3100/7
1517	19/05/23	3617	RTC805128	£592.80	£98.80	£494.00		Insight Security & Facilities Ltd	Security & first aid for coronation	3100/7
DD 1	19/05/23	3648		£32.16	£5.36	£26.80	RLOS	Worldpay	March 2023	3802/3/1
DD 2	19/05/23	3649		£314.89	£52.48	£262.41	P&F	Elite Business Systems UK Ltd (EBS Telecoms)/BT Openreach	May 2023 calls	2000/1/1
DD 3	19/05/23	3714		£46.74	£7.79	£38.95	RLOS	Sky Business	05/05/23 - 04/06/23	3802/2/5
DD	22/05/23	3646		£8,024.15	£0.00	£8,024.15	P&F	Inland Revenue	April 2023	2600/1/2
DD	22/05/23	3684		£144.49	£6.88	£137.61	PT&E	SSE Southern Electric	April 2023	4000/1/2
DD	25/05/23	3645		£26,624.07	£0.00	£26,624.07	P&F	Salaries	May 2023	2600/1/1
PAY	26/05/23	3644		£17.55	£0.00	£17.55	P&F	Lloyds Bank	Bank charges May 2023	2000/1/18
DD	26/05/23	3683		£98.11	£4.67	£93.44	P&F	British Gas	07/04/23 - 06/05/23	2100/1
			3619/1	£21.64	£3.61	£18.03	RLOS	Hampshire County Council	710960 - 100 heavy duty black refuse sacks	3200/1/4
1518	29/05/23	3619	RTC805179	£21.64	£3.61	£18.03		Hampshire County Council	Black refuse sacks	3200/1/4
			3620/1	£6.20	£1.03	£5.17	RLOS	screwfix	Fixings for Cricket Square Fence.	3000/5/1
1519	29/05/23	3620	RTC805184	£6.20	£1.03	£5.17		screwfix	Fixings for Cricket Square rope protection fence.	3000/5/1
			3621/1	£5.17	£0.86	£4.31	P&F	Hampshire County Council	817884 A4 white paper 160gms (pack of 250)	2000/1/8

# Paid Expenditure Transactions

Start of year 01/04/23



paid between 01/05/23 and 31/05/23

Payment Reference	Paid date	Tn no	Order no	Gross	Vat	Net	Cttee	Details	Heading	
1520	29/05/23	3621	RTC805189	£5.17	£0.86	£4.31		Hampshire County Council	Weighted A4 paper and lanyards (lanyards removed from order)	2000/1/8
		3622/1		£36.83	£6.14	£30.69	P&F	Hampshire County Council	816028 Handtowels	2000/3/1
		3622/2		£15.02	£2.50	£12.52	P&F	Hampshire County Council	604604 Toilet rolls x 36	2000/3/1
		3622/3		£17.93	£2.99	£14.94	P&F	Hampshire County Council	608060 Mr Muscle glass cleaner x 6	2000/3/1
		3622/4		£2.38	£0.40	£1.98	P&F	Hampshire County Council	858224 Cellotape x 6	2000/1/8
		3622/5		£25.03	£4.17	£20.86	P&F	Hampshire County Council	819050 A4 paper	2000/1/8
1521	29/05/23	3622	RTC805197	£97.19	£16.20	£80.99		Hampshire County Council	Cleaning supplies (Gateway) and stationary	2000/3/1
		3624/1		£60.00	£0.00	£60.00	RLOS	I-Hasco	fire warden training	3802/2/6
		3624/2		£30.00	£0.00	£30.00	RLOS	I-Hasco	level 2 food hygiene	3802/2/6
1522	29/05/23	3624	RTC805146	£90.00	£0.00	£90.00		I-Hasco	Fire warden and food hygiene training for clubhouse team	3802/2/6
		3625/1		£60.00	£10.00	£50.00	P&F	I-Hasco	Fire Marshall training x 2 (NV&LS)	2310/2
1523	29/05/23	3625	RTC805154	£60.00	£10.00	£50.00		I-Hasco	Online training - Fire Marshall course x 2	2310/2
		3626/1		£2.89	£0.48	£2.41	RLOS	Hunt Forest Group	Recoil Spring for blower	3000/3/2
1524	29/05/23	3626	RTC805205	£2.89	£0.48	£2.41		Hunt Forest Group	Recoil spring for blower	3000/3/2
		3627/1		£54.00	£9.00	£45.00	RLOS	Letters & Logos Ltd	eyelet banner 140cmx80cm	3100/7
		3627/2		£138.48	£23.08	£115.40	RLOS	Letters & Logos Ltd	road signage for event x4 @£28.85	3100/7
		3627/3		£311.52	£51.92	£259.60	RLOS	Letters & Logos Ltd	correx boards x 8 @£32.45	3100/7
1525	29/05/23	3627	RTC805160	£504.00	£84.00	£420.00		Letters & Logos Ltd	Coronation printing	3100/7
1526	29/05/23	3628		£108.00	£18.00	£90.00	RLOS	Pear Technology Services Limited	Annual maintenance until 30/04/24	3350/6
1527	29/05/23	3629		£98.80	£16.47	£82.33	RLOS	Taste Vending Ltd	15/05/23 - 14/06/23	3802/3/1
		3630/1		£79.95	£0.00	£79.95	P&F	██████████r	Blouses for IO's on front desk	2000/3/4
1528	29/05/23	3630	RTC805203	£79.95	£0.00	£79.95		██████████	Blouses for SB x 2, LA x 2, HS x 1	2000/3/4
		3631/1		£8.53	£1.42	£7.11	RLOS	Itec	Carvers Clubhouse	3802/2/2
		3631/2		£30.67	£5.11	£25.56	P&F	Itec	Gateway	2000/1/9
1529	29/05/23	3631		£39.20	£6.53	£32.67		Itec	May 2023	3802/2/2
		3623/1		£1,643.19	£273.87	£1,369.32	RLOS	Northover Energy	1200 LITRES OF WHITE DIESEL	3000/1/10

# Paid Expenditure Transactions

Start of year 01/04/23



paid between 01/05/23 and 31/05/23

Payment Reference	Paid date	Tn no	Order no	Gross	Vat	Net	Cttee	Details	Heading	
1522	30/05/23	3623	RTC805195	£1,643.19	£273.87	£1,369.32		Northover Energy	1200 LITRES OF WHITE Diesel. 1 bottle of additive £25.	3000/1/10
1530	30/05/23	3632		£67.40	£0.00	£67.40	RLOS	Source 4 Business	MP 3443419603 14/10/22 - 18/4/23	3000/1/8
1531	30/05/23	3633		£20.84	£0.00	£20.84	RLOS	Source 4 Business	MP 3443419604 14/10/22 - 18/4/23	3000/1/8
1532	30/05/23	3634		£80.74	£0.00	£80.74	RLOS	Source 4 Business	Cemetery 11/10/22 - 20/4/23	3200/1/2
1533	30/05/23	3635		£19.02	£0.00	£19.02	RLOS	Source 4 Business	Crow Lane 20/10/22 - 19/4/23	3000/1/8
1534	30/05/23	3636		£34.81	£0.00	£34.81	RLOS	Source 4 Business	UK Allotments 20/10/22 - 19/4/23	3300/1/1
1535	30/05/23	3637		£20.63	£0.00	£20.63	RLOS	Source 4 Business	S/Road Allots 15/10/22 - 19/4/23	3300/1/1
		3638/1		£3.60	£0.60	£3.00	P&F	Hampshire County Council	946955 Synthetic gloves x 100 Extra large	2000/3/4
		3638/2		£2.14	£0.36	£1.78	P&F	Hampshire County Council	858303 Packaging tape	2000/1/8
		3638/3		£5.34	£0.89	£4.45	P&F	Hampshire County Council	765101 Tissues	2000/1/8
		3638/4		£25.03	£4.17	£20.86	P&F	Hampshire County Council	819050 Copier paper	2000/1/8
		3638/5		£3.30	£0.55	£2.75	P&F	Hampshire County Council	784321 Yellow sticky notes	2000/1/8
1537	30/05/23	3638	RTC805136	£39.41	£6.57	£32.84		Hampshire County Council	Caretaker supplies and stationary for office	2000/3/4
		3639/1		£39.60	£6.60	£33.00	P&F	Letters & Logos Ltd	A1 prints for Gateway A-board	2000/1/8
1538	30/05/23	3639	RTC805182	£39.60	£6.60	£33.00		Letters & Logos Ltd	A1 signs for A board - Ringwood Gateway	2000/1/8
1539	30/05/23	3640		£54.00	£9.00	£45.00	RLOS	Insight Security & Facilities Ltd	March 2023	3000/2/1
1540	30/05/23	3641		£55.08	£9.18	£45.90	P&F	Pitney Bowes	Quarterly rental charge	2000/1/10
DD	30/05/23	3659		£22.00	£0.00	£22.00	P&F	Lloyds Bank	Bcard Commercial (under investigation PIC 7071082)	2000/1/18
BGC	30/05/23	3715		-£44.11	£0.00	-£44.11	P&F	Michael Thierry	Cllr allowance refund	2200/1/3
1541	31/05/23	3650		£44.11	£0.00	£44.11	P&F	Michael Thierry	May 2023 Cllr Allowance - refunded due to initially going to wrong bank account - bounced back	2200/1/3
		3651/1		£350.00	£0.00	£350.00	P&F	Derek Biggs T/A Parish Town Training	Induction training for new members	2200/1/6
1542	31/05/23	3651	RTC805142	£350.00	£0.00	£350.00		Derek Biggs T/A Parish Town Training	Training event booking fee	2200/1/6
1543	31/05/23	3652		£124.01	£0.00	£124.01	RLOS	Source 4 Business	Carvers Clubhouse 11/10/22 - 27/4/23	3802/1/4
1545	31/05/23	3653		£534.32	£0.00	£534.32	RLOS	Water2Business	MP 09001344 1 13/4/22 - 18/4/23	3000/1/8
1545	31/05/23	3654		£566.48	£0.00	£566.48	RLOS	Water2Business	MP 09001344 2 13/10/21 - 18/4/23	3000/1/8

# Paid Expenditure Transactions

Start of year 01/04/23 **A**

paid between 01/05/23 and 31/05/23

Payment Reference	Paid date	Tn no	Order no	Gross	Vat	Net	Cttee	Details	Heading
			3655/1	£78.75	£3.75	£75.00	RLOS	Utility Warehouse	Energy 3000/1/1
			3655/2	£2.40	£0.40	£2.00	RLOS	Utility Warehouse	Club 3000/1/1
DD 1	31/05/23		3655	£81.15	£4.15	£77.00		Utility Warehouse	UW Sports Pavilion April 2023 3000/1/1
			3656/1	£280.28	£13.35	£266.93	RLOS	Utility Warehouse	Energy 3200/1/1
			3656/2	£33.09	£5.51	£27.58	RLOS	Utility Warehouse	Mobile 3000/1/6
			3656/3	£31.20	£5.20	£26.00	RLOS	Utility Warehouse	Phone & Broadband 3000/1/6
			3656/4	£2.40	£0.40	£2.00	RLOS	Utility Warehouse	Club 3200/1/1
DD 2	31/05/23		3656	£346.97	£24.46	£322.51		Utility Warehouse	UW Cemetery April 2023 3200/1/1
			3657/1	£712.99	£33.95	£679.04	RLOS	Utility Warehouse	Energy 3802/1/3
			3657/2	£20.00	£3.33	£16.67	RLOS	Utility Warehouse	Mobile 3000/1/6
			3657/3	£17.03	£2.84	£14.19	RLOS	Utility Warehouse	Phone & Broadband 3802/2/5
			3657/4	£2.40	£0.40	£2.00	RLOS	Utility Warehouse	Club 3802/1/3
DD 3	31/05/23		3657	£752.42	£40.52	£711.90		Utility Warehouse	UW Carvers Clubhouse April 2023 3802/1/3
			3658/1	£7,676.66	£0.00	£7,676.66	P&F	Public Works Loan Board	Principal 2500/1/2
			3658/2	£2,721.33	£0.00	£2,721.33	P&F	Public Works Loan Board	Interest 2500/1/1
DD 4	31/05/23		3658	£10,397.99	£0.00	£10,397.99		Public Works Loan Board	Loan PW499351 2500/1/2
Tfr	31/05/23		3661	-£38.00	£0.00	-£38.00	P&F	Lloyds Bank	Bcard Commercial refund from bank until investigation finished 2000/1/18
FPI	31/05/23		3716	-£44.11	£0.00	-£44.11	P&F	Michael Thierry	May 2023 Cllr allowance refund 2200/1/3
			3718/1	£27.58	£0.00	£27.58	Counc	Ringwood Town Council	Milk 10000
			3718/2	£6.80	£1.13	£5.67	Counc	Ringwood Town Council	Pavilion keys 10000
			3718/3	£10.00	£0.00	£10.00	Counc	Ringwood Town Council	Allotment key refund UK43A 10000
			3718/4	£7.98	£1.33	£6.65	Counc	Ringwood Town Council	Hardware 10000
			3718/5	£14.70	£1.67	£13.03	Counc	Ringwood Town Council	Cleaning 10000
			3718/6	£19.99	£3.33	£16.66	Counc	Ringwood Town Council	Plant for Roundabout 10000
Petty Cash May 23	31/05/23		3718	£87.05	£7.46	£79.59		Ringwood Town Council	Petty Cash May 2023 10000

# Paid Expenditure Transactions

paid between 01/05/23 and 31/05/23

Payment Reference	Paid date	Tn no	Order no	Gross	Vat	Net	Cttee	Details	Heading
<b>Total</b>				£86,817.41	£3,197.84	£83,619.57			

**POLICY AND FINANCE COMMITTEE 21st JUNE 2023****BANK BALANCES & PROPOSED TRANSFERS**

<b>Account Name</b>	<b>Predicted</b>	<b>Actual at</b>	<b>Predicted</b>	<b>Proposed Transfers</b>		<b>Predicted</b>
	<b>31-May-23</b>			<b>31-May-23</b>	<b>Movement</b>	
	£	£	£	£	£	£
Imprest (Current) Account	57,042	65,090	-50,000		50,000	65,090
Business Account	50,002	50,030				50,030
Investment Accounts	770,000	770,000		-50,000		720,000
Petty Cash - Imprest	68	113				113
Petty Cash - Carvers Clubhouse	50	50				50
VIC Change Float	50	50				50
Information Desk Float	75	75				75
<b>TOTAL BANK BALANCES</b>	<b>877,287</b>	<b>885,408</b>	<b>-50,000</b>	<b>-50,000</b>	<b>50,000</b>	<b>835,408</b>

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

**PROPOSED TRANSFER AUTHORISATIONS:**

DATE

21/06/23

21/06/23

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

- 1 **Imprest Account**

Anticipated net expenditure to end June	£	50,000
Net anticipated movement on imprest account		<b>50,000</b>
- 2 **Investment Maturity**

No investments due to mature
- 3 The bank accounts were reconciled at 31st May 2023
- 4 A temporary nominal account has been implemented to act as a change float for the VIC. This will be in operation only for the period when the VIC is open during the spring and summer at weekends and bank holidays. The balance is £50.00.
- 5 A nominal account has been implemented to reflect the float of £75.00 held by the Information Desk.
- 6 The Town Council's Imprest and Business bank accounts are held with Lloyds Bank plc

**REPORT TO POLICY & FINANCE COMMITTEE – 21st June 2023**  
**BUDGETARY CONTROL Period 2 – April to May 2023**

**1. BACKGROUND**

- 1.1 The purpose of this report is to provide Members with the first budget monitoring report for the year 2023-24.
- 1.2 In January of this year, the Council approved a net budget of £610,524, including planned transfers to and from earmarked reserves. The expenditure budget includes £781,000 in respect capital schemes, of which £139,830 will be funded from reserves and the balance from grants anticipated during the year. These projects will be monitored separately as the year progresses. The net budget is to be funded from Council Tax, £610,429, and the remaining balance of Covid relief grant of £95 which is held in reserves.
- 1.3 The approved budget for 2023/24 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>
<b>Net budget requirement</b>	<b>610,524</b>
Funded by:	
Council Tax	610,429
Plus transfer from the General Reserve	<u>95</u>
	<b>610,524</b>

- 1.4 Reserves stood at £634,461 at the 1<sup>st</sup> of April including rent & key deposits. These plans will see a reduction of £109,305 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 31<sup>st</sup> May. An updated schedule of planned and actual movements on reserves is included at Appendix 2.
- 1.5 It should also be noted that activity in the opening weeks of the year is focussed on closing the previous years accounts and so many of the transactions reported in the transaction listing elsewhere on the agenda are included and have been reported in the 2022/23 accounts.
- 1.6 A summary income & expenditure comparison report is included at Appendix 1. This compares actual income and expenditure for the new year to date, together with outstanding commitments, with the approved income and expenditure budgets for the year as described in 1.5 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 MAY 2023**

- 2.1 Total receipts to the end of May amount to £344,242 but this includes £305,214 precept and £8,396 in respect of CIL and grant income which has been taken directly to reserves. Income received to date against the revenue budget amounts to £30,632, which is slightly more than 10.6% of the predicted figure for the year. This apparent under-recovery of income is explained by timing differences with much of the annual income arriving quarterly or half yearly.
- 2.2 Expenditure to the end of May totalled £135,375. A credit balance on the tax and pensions control account, pending settlement of monies due to the Inland Revenue and Hampshire County Council,



adds a further £15,281 making expenditure to the end of May £150,656.. This is 17.3% of the annual budget, which is a modest overspend to date (of £5,950), assuming linear spend.

- 2.3 An analysis of expenditure variances indicates that expenditure is broadly in line with expectations, again with much of the variance explained by timing differences.
- 2.3 Whilst it is too early to make any reliable year end predictions, early signs are that income and expenditure are 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. All of the expenditure incurred on these projects will be met from earmarked reserves, grants and in the case of the football development project, borrowing. To date there has been no expenditure on these projects although invoices have been received in June for the football project :

	Budget	Spend to May
• Football Development Project	£750,000	£0
• Columbarium	<u>£31,000</u>	<u>£0</u>
Total	£781,000	£0

- 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 £624,461. Current budget plans will reduce reserves by £109,305 before any additional receipts are taken into account. Further receipts of £8,396 have been received as at the end of May but most of this 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 £552,444 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

Tel: 01425 484720

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# Financial Budget Comparison

Comparison between 01/04/23 and 31/05/23 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
<b>INCOME</b>				
<b>Policy &amp; Finance</b>				
280	Carvers Club House Income	£0.00	£0.00	£0.00
999	Suspense	£0.00	£0.00	£0.00
<b>Total Policy &amp; Finance</b>		£0.00	£0.00	£0.00
<b>Recreation, Leisure &amp; Open Spaces</b>				
300	Revenue Income (RLOS)	£48,418.00	£0.00	£3,768.91
310	Events	£28,000.00	£0.00	£3,734.75
320	Cemetery Income	£44,512.00	£0.00	£4,215.34
330	Allotment Income	£6,012.00	£0.00	£695.59
350	Capital Income	£641,170.00	£0.00	£0.00
380	Carvers Clubhouse	£25,273.00	£0.00	£4,405.95
<b>Total Recreation, Leisure &amp; Open Spaces</b>		£793,385.00	£0.00	£16,820.54
<b>Planning, Town &amp; Environment</b>				
400	Income	£1,100.00	£0.00	£1,100.00
<b>Total Planning, Town &amp; Environment</b>		£1,100.00	£0.00	£1,100.00
<b>Council</b>				
100	Precept	£610,429.00	£0.00	£305,214.50
102	Interest Business A/c	£0.00	£0.00	£30.37
110	Client Deposits	£0.00	£0.00	£0.00
200	Revenue Income	£134,996.00	£8,396.40	£21,076.69
<b>Total Council</b>		£745,425.00	£8,396.40	£326,321.56
<b>Total Income</b>		<u>£1,539,910.00</u>	<u>£8,396.40</u>	<u>£344,242.10</u>
				<u>-£1,220,857.10</u>

# Financial Budget Comparison

Comparison between 01/04/23 and 31/05/23 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
<b>EXPENDITURE</b>					
<b>Policy &amp; Finance</b>					
2000	Establishment	£124,141.00	£0.00	£16,126.11	£108,014.89
2100	Maintenance	£39,402.00	£0.00	£4,582.05	£34,819.95
2200	Democratic Process (members Costs)	£13,375.00	£0.00	£2,787.45	£10,587.55
2210	Grants	£5,000.00	£0.00	£0.00	£5,000.00
2300	Employee Costs- Allocated Office Staff	£114,397.00	£0.00	£19,247.65	£95,149.35
2310	Employee overhead Costs	£4,160.00	£0.00	£140.00	£4,020.00
2400	Other	£37,193.00	£0.00	£2,266.50	£34,926.50
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	-£15,281.33	£15,281.33
2801	Carvers Employee Costs	£0.00	£0.00	£0.00	£0.00
2802	Carvers Club House-	£0.00	£0.00	£0.00	£0.00
9999	Suspense	£0.00	£0.00	£165.50	-£165.50
<b>Total Policy &amp; Finance</b>		<b>£391,214.00</b>	<b>£0.00</b>	<b>£45,806.88</b>	<b>£345,407.12</b>
<b>Recreation, Leisure &amp; Open Spaces</b>					
3000	Recreation & Leisure (Other)	£54,514.00	£0.00	£20,666.27	£33,847.73
3001	RL&OS -Employee Costs	£170,257.00	£0.00	£27,078.72	£143,178.28
3002	Employee Costs	£2,000.00	£0.00	£645.00	£1,355.00
3100	Events	£24,800.00	£0.00	£5,555.11	£19,244.89
3101	Events - Employee Costs	£13,108.00	£0.00	£933.16	£12,174.84

# Financial Budget Comparison

Comparison between 01/04/23 and 31/05/23 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
3200 Cemetery	£10,494.00	£0.00	£1,810.79	£8,683.21
3201 Cemetery -Employee Costs	£55,759.00	£0.00	£8,934.74	£46,824.26
3300 Allotments	£2,414.00	£0.00	£801.61	£1,612.39
3301 Allotments -Employee Costs	£18,994.00	£0.00	£3,091.85	£15,902.15
3350 Capital Expenditure	£781,000.00	£0.00	£275.40	£780,724.60
3801 Youth Services Employee costs	£59,971.00	£0.00	£8,749.25	£51,221.75
3802 Carvers Clubhouse	£35,830.00	£0.00	£5,790.06	£30,039.94
<b>Total Recreation, Leisure &amp; Open Spaces</b>	<b>£1,229,141.00</b>	<b>£0.00</b>	<b>£84,331.96</b>	<b>£1,144,809.04</b>
<b>Planning, Town &amp; Environment</b>				
4000 Planning, Town & Environment	£2,872.00	£0.00	£333.44	£2,538.56
4001 Employee Costs	£25,990.00	£0.00	£4,408.18	£21,581.82
4050 Capital Expenditure	£0.00	£0.00	£495.00	-£495.00
<b>Total Planning, Town &amp; Environment</b>	<b>£28,862.00</b>	<b>£0.00</b>	<b>£5,236.62</b>	<b>£23,625.38</b>
<b>Council</b>				
10000 Petty Cash - Office	£0.00	£0.00	£0.00	£0.00
10001 Petty Cash - Youth	£0.00	£0.00	£0.00	£0.00
10002 Petty Cash - Visitor Information Centre	£0.00	£0.00	£0.00	£0.00
10003 Petty Cash - Information Desk	£0.00	£0.00	£0.00	£0.00
10110 Deposit Refunds	£0.00	£0.00	£0.00	£0.00
10111 Bank Charges	£0.00	£0.00	£0.00	£0.00
<b>Total Council</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>
<b>Total Expenditure</b>	<b>£1,649,217.00</b>	<b>£0.00</b>	<b>£135,375.46</b>	<b>£1,513,841.54</b>

# Financial Budget Comparison

Comparison between 01/04/23 and 31/05/23 inclusive. Includes due and unpaid transactions. Includes commitments.

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

	<b>2023/24</b>	<b>Reserve Movements</b>	<b>Actual Net</b>	<b>Balance</b>
Total Income	£1,539,910.00	£8,396.40	£344,242.10	-£1,204,064.30
Total Expenditure	£1,649,217.00	£0.00	£135,375.46	£1,513,841.54
<b>Total Net Balance</b>	<b>-£109,307.00</b>		<b>£208,866.64</b>	

**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 £				
<b><u>EARMARKED PROVISIONS</u></b>								
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		0			44,572	
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					811	
Memorial Lantern	1,161	0		0			1,161	
Carvers Grounds	8,363	0		0			8,363	
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	
<b>Total Provisions</b>	<b>302,377</b>	<b>33,600</b>	<b>-1,750</b>	<b>-125,830</b>	<b>27,288</b>	<b>0</b>	<b>235,685</b>	
<b><u>RESERVES</u></b>								
Earmarked Reserves:								
Dev Contribs	5,560		-1,000	0			4,560	
Cem Maint	750		-230	0			520	
Dev Cons(CIL)	25,293			-14,000			11,293	
Capital Receipts	18,942			0			18,942	
Grants Unapplied	4,335		-95	0		-4,240	0	
Loans Unapplied	0			0			0	
<b>Total Earmarked Reserves and Provisions</b>	<b>357,258</b>	<b>33,600</b>	<b>-3,075</b>	<b>-139,830</b>	<b>27,288</b>	<b>-4,240</b>	<b>271,001</b>	
<b>General Reserve</b>	<b>259,040</b>					<b>4,240</b>	<b>263,280</b>	
<b>Key &amp; Rent Deposits</b>	<b>18,163</b>						<b>18,163</b>	
<b>Total Reserves &amp; Customer Deposits</b>	<b>634,461</b>	<b>33,600</b>	<b>-3,075</b>	<b>-139,830</b>	<b>27,288</b>	<b>0</b>	<b>552,444</b>	

**REPORT TO POLICY & FINANCE COMMITTEE – 21st JUNE 2023**  
**ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN 2022/23**

## 1. BACKGROUND

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

## 2. AGAR 2022/2023

- 2.1 All movements and balances have been reconciled for the financial year 2022/23. The internal auditor has concluded his review of finances and control measures and the AGAR is now ready for approval by Council and onward submission to the external auditor.
- 2.2 The AGAR consists of four parts:
  - the annual Internal Auditor's report and assurance on control measures,
  - Section 1, the Annual Governance Statement which must be approved by the Council before Section 2,
  - Section 2, the Accounting Statements for 2022/23.
  - Section 3, The final part, is to be completed by the external Auditor prior to publication by the Council by the end of September.
- 2.3 Each part of the AGAR is discussed in more detail below.

## 3. Internal Audit report and Assurance Opinion

- 3.1 The internal auditor has concluded that:  
***“A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.”***
- 3.2 There were no issues which the auditor highlighted for management action
- 3.3 The auditor did note one “added value” observation which they do not consider to adversely impact the control environment and so does not require a management response. They noted:  
***“Part L of the AGAR requires that ‘The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation’ while all the information is available through searching the website there may be benefit to a ‘Transparency’ page which pulls all this information together.”***

This is an area which will be addressed during the year.

- 3.4 The full internal auditor report, together with management responses is included at Appendix 2.

#### **4. AGAR 2022/23 Section 1, Annual Governance Statement**

- 4.1 The annual governance statement is the Council's declaration that it maintains a sound system of internal control. The internal auditor has confirmed that there is a sound system of governance, risk management and control in place.
- 4.2 We are able to confirm agreement with all aspects of governance and internal control.
- 4.3 This section must be approved before section 2 is approved.

#### **5. AGAR 2021/22 Section 2, Accounting Statements 2022/23**

- 5.1 The accounting statements have been prepared on an accruals basis rather than a cash basis which means that year end debtors and creditors are brought into the accounts. All figures agree to the underlying financial records and cash balances are supported by bank statements.
- 5.2 Line 7, the statement of balances carried forward includes a sum of £18,163.99 in respect of rent and key deposits. The figure of £634,460.90 corresponds with the total value of reserves and provisions at the 31<sup>st</sup> March, reported elsewhere on the agenda.
- 5.3 The accounting statements concur with the year end financial reports previously submitted to this committee.

#### **6. AGAR 2022/23 Section 3**

- 6.1 Section 3 is to be completed by the external auditor, PKF Littlejohn, following submission of the AGAR and supporting documentation. Their response and certificate must be published by the Council by the 30<sup>th</sup> September 2023.

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

- 7.1 The Council is required to publish a notice to confirm of the exercise of public rights to examine the financial records of the Council. As part of this process we are required to inform the external auditor of the proposed dates for the exercise of public rights.
- 7.2 The requirements are that a period of 30 working days be made available. This period must start no later than the 1<sup>st</sup> of July and must include the first 10 working days of July.
- 7.3 The AGAR is scheduled to go before a meeting of the Council on the 28<sup>th</sup> of June, subject to this Committee's endorsement. This Committee previously endorsed the proposal that the dates for the exercise of public rights be from Thursday 29<sup>th</sup> June to Wednesday 9<sup>th</sup> August. A draft notice is appended, Appendix 3, which will be published on the 22<sup>nd</sup> June.



## 8. RECOMMENDATIONS

It is **recommended** that:-

- 8.1 Members note the internal auditor's annual report together with the management responses.
- 8.2 The 2022/2023 Annual Governance and Accountability Return be submitted to Council for approval.
- 8.3 Members note the dates selected for the exercise of public rights.

For further information please contact:

Rory Fitzgerald, Finance Manager or

Tel: 01425 484723

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

For further information please contact:

Chris Wilkins, Town Clerk

Tel: 01425 484720

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

# Annual Governance and Accountability Return 2022/23 Form 3

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

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

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2022/23

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
  - The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
  - **Sections 1 and 2 must** be completed and approved by the authority.
  - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2023**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2023**. Reminder letters will incur a charge of £40 +VAT:
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2023
  - an explanation of any significant year on year variances in the accounting statements
  - notification of the commencement date of the period for the exercise of public rights
  - Annual Internal Audit Report 2022/23

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

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

## Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2023 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2022/23**, approved and signed, page 4
- **Section 2 - Accounting Statements 2022/23**, approved and signed, page 5

Not later than 30 September 2023 authorities **must** publish:

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

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

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

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



## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2022/23

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide\** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2023.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide\**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2023**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at <b>31 March 2023</b> been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.		

\**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)



## Annual Internal Audit Report 2022/23

Ringwood Town Council

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

During the financial year ended 31 March 2023, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2022/23 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	✓		
<b>O. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes ✓	No	Not applicable

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

Date(s) internal audit undertaken

Name of person who carried out the internal audit

24/04/2023 — 07/06/2023 KAREN ROSS

Signature of person who carried out the internal audit



Date 07/06/2023

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

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



## Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

Ringwood Town Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2023, that:

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

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

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

and recorded as minute reference:

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

Chairman

Clerk

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

## Section 2 – Accounting Statements 2022/23 for

# B

### Ringwood Town Council

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	579,996	618,049	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	531,856	553,949	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	295,346	1,217,530	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	383,644	425,748	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	31,546	31,546	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	373,959	1,297,773	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	618,049	634,461	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	639,322	537,023	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	3,695,684	3,721,632	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	329,470	308,383	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)	✓			The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)	✓			The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2023 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

*Henry Telford*  
7th June 2023

Date

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

as recorded in minute reference:

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



### Section 3 – External Auditor’s Report and Certificate 2022/23

In respect of Ringwood Town Council

#### 1 Respective responsibilities of the auditor and the authority

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

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

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

- summarises the accounting records for the year ended 31 March 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

#### 2 External auditor’s limited assurance opinion 2022/23

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

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

#### 3 External auditor certificate 2022/23

We certify/do not certify\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

\*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

# **Southern Internal Audit Partnership**

Assurance through excellence  
and innovation

## **Ringwood Town Council**

### **Internal Audit Report**

**Supplementary Paper to Annual Governance and Accountability Return 2022/32 Part 3**

**14 June 2023**

**Prepared by: Karen Ross**

**DRAFT REPORT**



## 1. Introduction

1.1 The scope of this review was to ensure that adequate control exists over the internal control objectives specified under points A-M of the Annual Governance and Accountability Return 2022/23 Part 3.

1.2 We are grateful to Chris Wilkins, Jo Hurd and Rory Fitzgerald for their assistance during the course of the audit.

## 2. Objectives

2.1. This review has sought to assess the effectiveness of controls in place focusing on those designed to mitigate risk in achieving the following key objectives:

- A. Appropriate accounting records have been properly kept throughout the financial year;
- B. The Town Council complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for;
- C. The Town Council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these;
- D. The precept or rates requirement resulted from an adequate budgetary process; process against the budget was regularly monitored; and reserves were appropriate;
- E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for;
- F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for;
- G. Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied;
- H. Asset and investments registers were complete and accurate and properly maintained;
- I. Periodic and year-end bank account reconciliations were properly carried out;

- J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded;
- K. The authority has demonstrated that during summer 2021 it correctly provided for the exercise of public rights as required by the Accounts and Audit regulations;
- L. The authority has complied with publication requirements for 2020/21 AGAR and
- M. The Town Council has met its responsibilities as a trustee.

### 3. Circulation List

- 3.1. This document has been circulated to the following:  
Chris Wilkins, Town Clerk  
Rory Fitzgerald, Responsible Finance Officer (RFO)



Chartered Institute of  
Internal Auditors

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

#### 4. Summary Findings

Assurance Opinion	
<b>Substantial</b>	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

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

Key Observations
<p><b>Areas assessed to be working well/controls are effective</b></p> <ul style="list-style-type: none"> <li>Detailed financial results comparing year-to-date actuals against budget are compiled and reported to the Policy &amp; Finance Committee on a monthly basis in a format which provides an audit trail to original transactions within the Council's Financial Information System (Edge).</li> <li>The current Financial Regulations were adopted in July 2022. Testing of a sample of twenty points within the Financial Regulations found them all to be fully compliant.</li> <li>Payments to suppliers were supported by invoices and authorised via Edge workflows with VAT appropriately accounted for. Testing of procurements via petty cash found that floats had been balanced and transactions were coded and posted to Edge in a timely manner. VAT returns can be substantiated to transactional level within Edge and the RFO is responsible for ensuring returns are submitted within HMRC's deadlines.</li> <li>Sales invoices were raised in compliance with the Council's current charging policies and correctly coded with VAT appropriately</li> </ul>

accounted for.

- A full financial risk review was presented to the Policy and Finance Committee in February 2022. The Risk Assessment is an annual assessment of the main risks facing the Council, how the risk is calculated and the measures in place to deal with them. Risk assessments for new projects and activities are conducted and presented to the Policy and Finance Committee as necessary. Due to the scale and complexity of a project to improve football facilities a special scrutiny panel was formed to oversee it and a risk register for the project was created.
- Draft budgets setting out 2022/23 and 2023/24 precepts were presented to the Policy & Finance Committee and then Full Council by January 2022 and January 2023 respectively. Year-to-date actuals against budget were reported to the Policy and Finance Committee at each meeting, along with executive summaries, summaries of cash-book movements and transfers to and from reserves. General reserves have been maintained in line with guidelines, with additional commentary provided as necessary.
- Testing of payroll transactions found that the specialist company contracted to ensure monthly salary, PAYE, NI and Members' allowance payments are correct and are being provided with the correct information in a timely manner. Internal controls around these processes and the subsequent posting of anonymised payroll costs to Edge are robust.
- The RFO maintains a comprehensive fixed asset register with additions and disposals updated as required. A record is made of the last time each asset was checked. At the time of the audit annual inspections had taken place with the RFO undertaking site visits confirming actuals.
- Bank statements are reconciled by the RFO on a monthly basis and testing of all reconciliations agreed to the cash book summary presented to the Policy and Finance Committee. Cross-referencing of the year-end reconciliations confirmed they agreed to bank statements and the year-end cash-book. For additional scrutiny there is an arrangement in place for a Councillor to review reconciliations and statements following each Policy and Finance Committee meeting and sample checks confirmed Councillor signed off.
- Budgets and budget monitoring reports have been prepared on the correct income and expenditure accounting basis, as will the final accounting statements, and figures such as debtors and creditors on the final balance sheet can be substantiated to transactional level by Edge reports.
- The Council complied with point M of Part 3 of the AGAR which relates to providing for the exercise of public rights as required by the Accounts and Audit Regulations.
- There was evidence that the Council complied with point N of Part 3 of the AGAR which relates to the publication requirements of the 2021/22 AGAR as per related guidance notes by the dates specified, with all relevant documentation published on the Council's website.
- The Council acts as trustee for two charities and filed the relevant Charity Commission returns in a timely manner.

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

- No issues have been identified.

## 5. Added Value

5.1. One of the Core Principles that underpin the Professional Practice of Internal Auditing is to 'promote organisational improvement'. The Added Value section of the report provides insight, opportunities and collaborative learning (best practice) that the organisation may wish to consider moving forwards. We do not consider the issues raised in this section to adversely impact the control environment in the achievement of objectives reviewed.

5.2. The points raised below are for management to discuss and consider within the context of the organisation, and Internal Audit do not require a response on these.

### Added Value

- Part L of the AGAR requires that '*The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation*' while all the information is available through searching the website there may be benefit to a 'Transparency' page which pulls all this information together.

## Appendix 1 – Definitions of Assurance Levels

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

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

## WHAT SMALLER AUTHORITIES NEED TO DO TO ADVERTISE THE PERIOD DURING WHICH ELECTORS AND INTERESTED PERSONS MAY EXERCISE RIGHTS RELATING TO THE ANNUAL ACCOUNTS

The [Local Audit and Accountability Act 2014](#) and the [Accounts and Audit Regulations 2015](#) require that:

- 1) The accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested, during a period of 30 working days set by the smaller authority and including the first 10 working days of July.
- 2) The period referred to in paragraph (1) starts with the day on which the period for the exercise of public rights is treated as having been commenced i.e. the day following the day on which all of the obligations in paragraph (3) below have been fulfilled.
- 3) The responsible financial officer for a relevant authority must, on behalf of that authority, publish (**which must include publication on the authority's website**):
  - a) the Accounting Statements (i.e. Section 2 of either Form 2 or 3, whichever is relevant, of the Annual Governance & Accountability Return (AGAR)), accompanied by:
    - i) a declaration, signed by that officer to the effect that the status of the Accounting Statements are unaudited and that the Accounting Statements as published may be subject to change;
    - ii) the Annual Governance Statement (i.e. Section 1 of either Form 2 or Form 3, whichever is relevant, of the AGAR); and
  - b) a statement that sets out—
    - i) the period for the exercise of public rights;
    - ii) details of the manner in which notice should be given of an intention to inspect the accounting records and other documents;
    - iii) the name and address of the local auditor;
    - iv) the provisions contained in section 26 (inspection of documents etc.) and section 27 (right to make objections at audit) of the Act, as they have effect in relation to the authority in question;

### HOW DO YOU DO IT?

- 1) You will meet statutory requirements if you fully and accurately complete the notice of public rights pro forma in this document, and
- 2) Publish (**including publication on the smaller authority's website**) the following documents, the day before the public rights period commences:
  - a) the approved Sections 1 and 2 of either Form 2 or 3, whichever is relevant to your smaller authority, of the AGAR; and
  - b) the completed Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return. Please note that we have pre-completed it with the following suggested dates: Monday 13 June – Friday 22 July 2022. (The latest possible dates that comply with the statutory requirements are Friday 1 July –Thursday 11 August 2022); and
  - c) the notes which accompany the Notice (Local authority accounts: a summary of your rights).

Smaller authority name: **Ringwood Town Council**

## NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**Local Audit and Accountability Act 2014 Sections 26 and 27  
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p><b>1. Date of announcement</b> ___ <b>Thursday 22<sup>nd</sup> June 2023</b> _____ (a)</p> <p><b>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</b></p> <p><b>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2022, these documents will be available on reasonable notice by application to:</b></p> <p>(b) Christopher Wilkins, Town Clerk, Ringwood Town Council Ringwood Gateway, The Furlong, Ringwood BH24 1AT (01425) 484720    <a href="mailto:chris.wilkins@ringwood.gov.uk">chris.wilkins@ringwood.gov.uk</a></p> <p>commencing on (c) ___ <b>Thursday 29<sup>th</sup> June 2023</b> _____</p> <p>and ending on (d) ___ <b>Wednesday 9<sup>th</sup> August 2023</b> _____</p> <p><b>3. Local government electors and their representatives also have:</b></p> <ul style="list-style-type: none"> <li>• The opportunity to question the appointed auditor about the accounting records; and</li> <li>• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.</li> </ul> <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p><b>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</b></p> <p><b>PKF Littlejohn LLP (Ref: SBA Team)</b> <b>15 Westferry Circus</b> <b>Canary Wharf</b> <b>London E14 4HD</b> <a href="mailto:sba@pkf-l.com">sba@pkf-l.com</a></p> <p><b>5. This announcement is made by (e) Rory Fitzgerald, Finance Manager</b></p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>



## LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

**Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and ‘other’ smaller authorities.**

### The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

### The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the ‘period for the exercise of public rights’, during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities’ accounting records are available to inspect. This will be 1-14 July 2022 for 2021/22 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

### The right to ask the auditor questions about the accounting records

**You should first ask your smaller authority** about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor’s remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The

advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

### **The right to make objections at audit**

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

### **A final word**

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

<p>For more detailed guidance on public rights and the special powers of auditors, copies of the publication <a href="#">Local authority accounts: A guide to your rights</a> are available from the NAO website.</p>	<p>If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the <i>Notice of Public Rights and Publication of Unaudited Annual Governance &amp; Accountability Return</i>.</p>
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## POLICY & FINANCE COMMITTEE

21<sup>st</sup> June 2023

### 10-Acre Field Lease Renewal Expenses

1. Introduction and reason for report

- 1.1 It now appears that the provision for professional expenses previously agreed for this matter is likely to be inadequate.

2. Background information and options

- 2.1 This matter was considered by this Committee on 19<sup>th</sup> April when a provision of £3,000 for legal expenses was agreed (see minute ref. F/6174). At that time, it was hoped to limit the professional help required to lawyers only. Since then, however, the landlord has insisted that advice be sought about the rent from a professional valuer (albeit one jointly-appointed to save on cost). Our share of this expense will be £750.

- 2.2 Regrettably, therefore, officers must ask members to increase the agreed provision to £3,750 at the expense of the general reserve.

3. Issues for decision and any recommendations

**Members are invited to approve the alteration of this provision from legal expenses to professional fees and to increase the amount by £750 to £3,750.**

For further information, contact:

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

## Current Projects Update

D

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
<b>Full Council</b>						
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).
<b>Planning Town &amp; Environment Committee</b>						
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	Budget of £21,500 (£3,800 in 2021/22 budget, £3,000 in General Reserve and £14,700 to be funded by Locality grant)
PTE2	Human Sundial	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 - working with HCC (Principal Designer and Contractor)	Deputy Clerk	£5,295.15 spent from budget of £10,657 to be funded from CIL and contribution of £5,249.15 from Carnival
PTE3	Crow Stream Maintenance	Annual recurrent	Spraying of stream banks 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	£1,120 spent to be funded by transfer from earmarked reserve
PTE4	Climate Emergency	In progress	Funds used to support Greening Campaign, community litter-pick and Flood Action Plan leaflets.	Minor funding to support local initiatives.	Cllr Deboos	Budget of £1,000
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.	Deputy Town Clerk	

Projects being delivered by others which are monitored by the Deputy Clerk and reported to this committee:

A31 widening scheme	Complete	Scheme complete and road re-opened on 19 November.	Widening of A31 westbound carriageway between Ringwood and Verwood off slip to improve traffic flow; associated town centre improvements utilising HE Designated Funds	Highways England (HE)	HE funded
SWW Water Main Diversion (associated with A31 widening scheme)	Complete	Bickerley reinstatement works being monitored.	Diversion of water main that runs along the A31 westbound carriageway.	South West Water / Kier	HE funded
Moortown drainage improvements	In progress		HCC considering a controlled opening of the system in Moortown Lane to alleviate highway flooding	Hampshire CC	Developers contributions
Pedestrian crossing Castleman Way	On hold	Site does not meet HCC criteria for toucan crossing. Agreed to revisit following promotion of cycle path through Forest Gate Business Park.	Toucan crossing in Castleman Way to improve pedestrian and cycle route between town centre and Moortown	Hampshire CC	Developers contributions
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

	Surfacing of Castleman Trailway	Complete	Surfacing works completed early April 2022.	Dedication and surfacing of bridleway between old railway bridge eastwards to join existing surfacing	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	
<b>Policy &amp; Finance Committee</b>						
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 officers are planning a roll-out imminently.	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.
<b>Recreation, Leisure &amp; Open Spaces Committee</b>						
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 Briers 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 will shortly be engaged to assist with these.	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 around the end of June.	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
RLOS18	Cemetery map and registers digitisation	In progress	All registers have been scanned. A digital map is now live. A cost estimate for completing data entry from registers has now been received in time and will be considered for inclusion in 2023-24 budget in due course.	Digitisation of cemetery records to facilitate remote working, greater efficiency and, eventually, direct public access	Town Clerk	Revised capital budget of £5,467 (originally £5,000).
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.

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**Staffing Committee**

None

## Proposed/Emerging Projects Update

No.	Name	Description	Lead	Recent developments	Progress / Status Stage reached	Estimated cost	Funding sources
<b>Full Council</b>							
	None						
<b>Planning Town &amp; Environment Committee</b>							
	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
<b>Policy &amp; Finance Committee</b>							
	Paperless office	Increasing efficiency of office space use	Cllr. Heron	Discussions with Town Clerk and Finance Manager			
<b>Recreation, Leisure &amp; Open Spaces Committee</b>							
	None	(Current projects expected to absorb available resources for several years)					
<b>Staffing Committee</b>							
	None						

## Closed Projects Report

No.	Name	Description	Outcome	Notes
<b>Full Council</b>				
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	
<b>Planning, Town &amp; Environment Committee</b>				
	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	
<b>Policy &amp; Finance Committee</b>				
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	
<b>Recreation, Leisure &amp; Open Spaces Committee</b>				
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
RLOS20	Detached youth outreach work	Trialling the provision of detached outreach work by specialist youth workers.	Completed in May 2022	
<b>Staffing Committee</b>				
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	