

MINUTES OF THE POLICY & FINANCE COMMITTEE

Held on Wednesday 22nd September 2021 at 7.00pm

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

NOTE: Although participation in or absence from the meeting is recorded below, for legal reasons participation in this meeting by councillors does not qualify as attendance at a meeting for the purposes of the Local Government Act 1972.

PRESENT: Cllr Jeremy Heron (Chairman)
Cllr Steve Rippon-Swaine (Vice Chairman)
Cllr Andy Briers
Cllr Philip Day
Cllr Peter Kelleher
Cllr Tony Ring
Cllr Glenys Turner

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

ABSENT: Cllr John Haywood
Cllr Gloria O'Reilly

F/5943 PUBLIC PARTICIPATION

There was one member of the public present for the Grant Aid application.

F/5944 APOLOGIES FOR ABSENCE

Apologies for absence had been received from Cllrs Haywood and O'Reilly.

F/5945 DECLARATIONS OF INTEREST

There were none.

F/5946 MINUTES OF THE PREVIOUS MEETING

The Committee members present agreed:-

That the minutes of the meeting held on 21st July 2021, having been circulated, be approved and signed by the Chairman as a correct record.

F/5947 GRANT AID

Members considered a Grant Aid application from Ringwood and Burley Band (*Annex A*) for £1,500. It was acknowledged that the band support numerous events in Ringwood and

attended the recent re-dedication of the War Memorial. The presence of the band has enhanced a lot of occasions and the volunteers do the community proud. It was proposed and agreed that an award be made for the amount requested.

The Committee members present agreed to recommend to officers their collective preference as follows:

That, in exercise of the Power of General Competence, a grant of £1,500 be awarded to Ringwood and Burley Band for music workshops, replacement/upkeep of instruments, equipment/uniforms and hire of rehearsal facilities.

ACTION A Greenfield

F/5948

FINANCIAL REPORTS

Members considered the financial reports presented as *Annex B*.

The Finance Manager reported that the second instalment of the precept was expected at the end of September.

In composing his budget monitoring report for period 5, a different approach had been taken. Income and expenditure has been reported in terms of its linear progression, against the budget, and this was accompanied by an explanation of variances. With reference to his report, he provided further detail and noted that expenditure and income are tracking reasonably close to the budget, when timing differences and other factors are taken into account. Whilst there is some concern in respect of income recovery, any shortfall can readily be managed by reserves.

In relation to new bids and capital expenditure, it was noted that spend had been very low to date, however work is progressing on these projects and expenditure is expected to accelerate to the expected levels.

Work has commenced on the revised budget for this year and the draft budget for 2022/23. To assist in budget preparations, Members were asked to put forward any parameters, changes or additions for consideration. An early draft would be brought before the committee at the next meeting and there will be the opportunity to model assumptions again, using the 'sandbox' facility.

The annual audit for the year ending 31st March 2021 had been concluded and the external auditor has confirmed that there were no concerns raised. The Finance Manager asked for consideration to be given to the publication time of the outcome and cost for copy audit documents.

The Committee members present agreed to recommend to officers their collective preference as follows:

- 1) That the list of payments made on Imprest Account for July and August be approved;
- 2) That the total amount of petty cash payments for July and August be noted;
- 3) The Statement of Town Council Balances be received and the Inter Account Transfers authorised;
- 4) The Finance Manager's budgetary monitoring report be received and the budget position and balances of reserves be noted; and

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- 5) That, in respect of the external audit, the annual return and Auditor's certification be published for 30 working days and the fee for copies of the Annual Return be set at £2 per copy.

ACTION R Fitzgerald

F/5949

TREE SAFETY WORK

Members considered the Town Clerk's report (*Annex C*) and accepted the recommendation from officers.

The Committee members present agreed to recommend to officers their collective preference as follows:

That the budget for tree safety work be increased from £7,500 to £12,000.

ACTION C Wilkins / R Fitzgerald

F/5950

FINANCIAL REGULATIONS REVIEW

Members considered the Town Clerk's report and the draft financial regulations (*Annex D*). The internal auditor commented that there was a need to review the Council's financial regulations so that they align more precisely with what happens in practice.

The Town Clerk detailed the main changes and additions (sections 2.2, 3.2, 3.6, 4.1, 4.2, 4.3, 4.8, 5.2, 5.3, 5.4, 5.5c, 6.5 6.6, 6.18, 9.5, 11.1f, 11.2 and 14) and the reasoning behind those decisions.

In relation to section 6.5 and BACS payments, it was felt that an upper limit should be specified and Members agreed the appropriate amount. Members were content that the new section 11.2 be added and that an approved suppliers list be worked on. This would be brought back before the Committee in due course.

The Committee members present agreed to recommend to officers their collective preference as follows:

That the Council be invited to adopt the amended financial regulations (with inclusion of a limit of £50,000 for BACS payments, in section 6.5).

ACTION C Wilkins

F/5951

CIL RECEIPTS

Members considered the Finance Manager's report on CIL receipts (*Annex E*).

The Committee members present agreed to recommend to officers their collective preference as follows:

That the current position in respect of CIL receipts be noted.

ACTION C Wilkins

**F/5952
RINGWOOD POST OFFICE**

Members considered the Town Clerk's report (*Annex F*). It was understood others in the town had considered whether there was any merit in the inclusion of a post office into their business model and had decided against.

Although increased footfall from a post office could complement and benefit a commercial business, it was difficult to see how this could accompany the service provided at the Gateway, given the nature of the councils' business.

The set-up costs in terms of facilities and staffing levels would be significant and ongoing costs were unlikely to be recoverable or offset by increased sales, for example. There was little storage space available at the Gateway, which would be essential, and it was felt that the demands of a post office would have a detrimental impact on the current services provided.

The Committee members present agreed to recommend to officers their collective preference as follows:

That the proposal not be pursued further.

ACTION C Wilkins

**F/5953
PROJECTS**

The Committee members present agreed to recommend to officers their collective preference as follows:

That the update in respect of projects (*Annex G*) be noted.

ACTION C Wilkins

**F/5954
EXCLUSION OF 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.

**F/5955
PAYROLL SUPPORT SERVICE**

Members considered the report regarding payroll support services (*Confidential Annex H*) and accepted officers' recommendations.

The Committee members present agreed to recommend to officers their collective preference as follows:

That new payroll support arrangements be put in place with effect from 1st April 2022 and that the new contract be awarded to Company B.

ACTION C Wilkins

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F/5956

COMMERCIAL LEASES AT GREENWAYS

Members considered the Town Clerk's report on the commercial lease at Greenways
(*Confidential Annex I*)

The Committee members present agreed to recommend to officers their collective preference as follows:

That officers be authorised to pursue negotiations and conclude terms for a new lease of the entire building, in accordance with the outline proposal, within the report.

ACTION C Wilkins

There being no further business, the Chairman closed the meeting at 8:40pm.

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

RECEIVED
29th September 2021

APPROVED
20th October 2021

TOWN MAYOR

COMMITTEE CHAIRMAN



Ringwood Town Council Grant Aid

Ringwood Gateway, The Furlong, Ringwood, Hampshire, BH24 1AT
Tel: 01425 473883. Email: town.council@ringwood.gov.uk

APPLICATION FOR GRANT AID

Applicant's Details

Name of Organisation requesting grant	Ringwood and Burley Band
Charity Registration Number (if appropriate)	
Postal Address for the organisation (if there is one)	c/o The Secretary 4 Conifer Close, St. Leonards, Ringwood BH24 2RF
Please tick to confirm that contact details have been provided on page 1	<input checked="" type="checkbox"/> Details provided

Details of Grant Request

Amount requested	£ 1500
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<p>What is the purpose of the grant?</p>	<p>1. To continue undertaking music workshops in local schools providing instruments, music and free tuition we are looking at purchasing new music to update our library.</p> <p>£250</p> <p>2. We shall need to replace some of our practice stands as some are worn out.</p> <p>£625</p> <p>3. Purchase 3 new instruments, 2 Bb Cornets and a Flugel and ideally an Eb Soprano cornet.</p> <p>£6000</p> <p>The facilities the band provides for its members are hire of rehearsal premises. Provision of equipment for outdoor performances. Purchase new uniform items and repair and cleaning of instruments. Also the necessary insurance cover for all of our property and activities.</p>	
<p>How would the people of Ringwood benefit from your receiving this grant?</p>	<ul style="list-style-type: none"> • By having live music available for civic ceremonies and concerts. • By having brass training and instrument provision for interested members of the community. 	
<p>How many Ringwood people would benefit?</p>	<p>The whole community</p>	
<p>Total cost of project</p>	<p>£6875</p>	

Information about your Organisation

<p>Membership: 30 approx</p>	<p>What facilities do you provide?</p> <p>Concerts and musical events in the town. As previously mentioned we perform in a number of concerts to support civic events. Training for brass band playing.</p>
<p>Subscription: £2 weekly for band members</p>	
<p>Names of competing or similar organisations</p>	<p>None</p>

Please tick to confirm that payment details have been provided on page 1	<input checked="" type="checkbox"/>	Payment details have been provided
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Funds available to your organisation
(apart from this grant application)

Cash in hand: £9,185	Annual income: £ see attached accounts	
Other sponsoring bodies and amounts donated by them		£ nil
		£ nil
		£ nil
Have you applied, or do you intend to apply, to any other sponsoring bodies for funding? If so, please give details.	Not at the moment.	

Next Policy & Finance meeting where grant applications will be considered	Office use only
Date by which all documentation should be received to be included on the Agenda for the above meeting	

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Ringwood and Burley Band

Yearly Accounts 2019 - 2020

Income

Subs	1,615.00
Other	522.00
Collections	432.78
Engagements	3,130.00
Donations	300.00

Total	5,999.78
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Expenses

Musical Director	1,525.00
Donations	75.00
General	935.00
Hall Hire	1,392.40
PRS	71.94
Insurance	498.66
Repairs/Music	435.00
Automated	97.50
Uncashed Cheques	650.83

Total	5,681.33
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Bank account B/FWD		3,394.87
Plus income		5,999.78
	Sub Total	9,394.65
Less expenses		5,681.33
	Total	3,713.32

		Increase
Bank account	3,713.32	318.45
Nationwide	2,365.91	1.91
Santander	154.70	0.26
Total	6,233.93	320.62

I HAVE EXAMINED THE ACCOUNTS AND FROM INFORMATION RECEIVED CONSIDER THEM CORRECT.



20 - 2 - 2020

Ringwood and Burley Band
 Supportes Club
 Yearly Acconts 2019 - 2020

Income

Money Taken 572.00

Total	584.00
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Expenses

Paid Out Cheque 60.00
 Paid Out Cash 138.00

Total	198.90
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Bank account B/FWD		3,474.75
Plus income		572.00
	Sub Total	4,046.75
Less expenses		198.90
	Total	3,847.85

			Increase
Bank account	3,847.85		

	Total	3,847.85	373 . 10
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I HAVE EXAMINED THE ACCOUNTS AND FROM INFORMATION RECEIVED CONSIDER THEM CORRECT



24-2-2020

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RINGWOOD TOWN COUNCIL

FINANCIAL REPORTS FOR

POLICY & FINANCE COMMITTEE MEETING

22nd September 2021

Paid Expenditure Transactions

Start of year 01/04/21

B

paid between 01/07/21 and 31/08/21

Cheque	Paid date	Tn no	Order	Gross	Vat	Net	Cttee	Details	Heading
SO	01/07/21	1761		£80.00	£0.00	£80.00	P&F	TLC Online	July 2021 2000/1/14
DD	01/07/21	1762		£193.00	£0.00	£193.00	P&F	New Forest District Council	Rates Clubhouse July 2021 2802/1/6
DD	01/07/21	1763		£409.00	£0.00	£409.00	RLOS	New Forest District Council	Rates Cemetery July 2021 3200/1/5
DD	01/07/21	1764		£356.40	£59.40	£297.00	P&F	CF Corporate Finance Ltd	Photocopier rental 01/07/21-30/09/21 2000/1/9
DD	02/07/21	1765		£144.27	£6.87	£137.40	P&F	British Gas	June 2021 2100/1
		1710/1		£23.97	£4.00	£19.97	RLOS	screwfix	3 replacement taps for the allotments. 3300/2/1
500	06/07/21	1710	RTC804098	£23.97	£4.00	£19.97		screwfix	3300/2/1
		1711/1		£5.99	£1.00	£4.99	RLOS	screwfix	Pack of mini rollers for door painting on Cemetery toilets. 3200/2/1
501	06/07/21	1711	RTC804100	£5.99	£1.00	£4.99		screwfix	3200/2/1
		1712/1		£33.60	£5.60	£28.00	RLOS	Central Southern Security	Battery for alarm at Cemetery. 3200/2/1
502	06/07/21	1712	RTC804106	£33.60	£5.60	£28.00		Central Southern Security	3200/2/1
		1717/1		£57.60	£9.60	£48.00	RLOS	Peter Noble Ltd	Bio clean for diesel tanks, to keep diesel clean. 3000/3/2
503	06/07/21	1717	RTC803940	£57.60	£9.60	£48.00		Peter Noble Ltd	3000/3/2
		1719/1		£29.98	£0.00	£29.98	RLOS	screwfix	Work Boots for Barney. 3000/1/5
504	06/07/21	1719	RTC804095	£29.98	£0.00	£29.98		screwfix	3000/1/5
FPO	06/07/21	1815		£0.01	£0.00	£0.01	P&F	screwfix	Re order 804095 ocerpaid by 1p should have paid £29.98 not £29.99 9999
DD	07/07/21	1767		£49.92	£8.32	£41.60	RLOS	UK Fuels Ltd	June 2021 3000/1/10
FPO	13/07/21	1766		£7,453.46	£0.00	£7,453.46	P&F	Hampshire County Council	Pension June 2021 2600/1/3
BGC	14/07/21	1748		£156.60	£26.10	£130.50	P&F	Austin & Wyatt	Fees July 2021 2400/19
		1741/1		£159.74	£26.62	£133.12	P&F	Letters & Logos Ltd	Promotional banner for summer activities 2802/2/1
505	15/07/21	1741	RTC804069	£159.74	£26.62	£133.12		Letters & Logos Ltd	Promotional banners for summer activities 2802/2/1
		1742/1		£61.83	£10.30	£51.53	RLOS	screwfix	Decoraring materials for toilt door in Cemetery and hight barrier at lakes. 3200/2/1
506	15/07/21	1742	RTC804075	£61.83	£10.30	£51.53		screwfix	3200/2/1
DD	16/07/21	1768		£161.02	£7.67	£153.35	P&F	SSE Southern Electric	Qtr 1 21/21 2000/1/1
		1743/1		£1,353.45	£225.57	£1,127.88	RLOS	WP Group (Upton Oil)	White Diesel for tractors. 3000/1/10
		1743/2		£387.97	£18.47	£369.50	RLOS	WP Group (Upton Oil)	Advanced Red Diesel for ride on mowers. 3000/1/10
510	17/07/21	1743	RTC804096	£1,741.42	£244.04	£1,497.38		WP Group (Upton Oil)	3000/1/10

Paid Expenditure Transactions

Start of year 01/04/21

B

paid between 01/07/21 and 31/08/21

Cheque	Paid date	Tn no	Order	Gross	Vat	Net	Cttee	Details	Heading	
			1744/1	£43.20	£7.20	£36.00	RLOS	Site Safety Ltd	Waterproof Work gloves.	3000/1/5
			1744/2	£28.44	£4.74	£23.70	RLOS	Site Safety Ltd	Protective work gloves	3000/1/5
507	17/07/21	1744	RTC804099	£71.64	£11.94	£59.70		Site Safety Ltd		3000/1/5
508	17/07/21	1745		£285.12	£47.52	£237.60	P&F	Edge IT Systems Ltd	End of year accountancy support job number 73772	2000/1/15
			1746/1	£108.00	£18.00	£90.00	RLOS	Peter Noble Ltd	To investigate and repair Air Conditioning fault.	3000/3/2
509	17/07/21	1746	RTC804111	£108.00	£18.00	£90.00		Peter Noble Ltd		3000/3/2
			1747/1	£24.75	£4.12	£20.63	RLOS	screwfix	Tap and 2 door signs for Cemetery toilets	3200/2/1
511	19/07/21	1747	RTC804119	£24.75	£4.12	£20.63		screwfix		3200/2/1
			1793/1	£35.00	£5.83	£29.17	P&F	New Forest District Council	1 long stay car park clock (quarter 3) - JH	2600/1/4
CC July 2021	19/07/21	1793	RTC804097	£35.00	£5.83	£29.17		New Forest District Council	Long Stay Parking Clock	2600/1/4
			1794/1	£6.99	£1.17	£5.82	P&F	Amazon	A-Z book - Front office	2000/1/8
CC July 2021	19/07/21	1794	RTC804089	£6.99	£1.17	£5.82		Amazon	Stationery - Helen - front office	2000/1/8
CC July 2021	19/07/21	1795		£90.00	£0.00	£90.00	P&F	Skills To Grow	Credit card payment re O804090 already posted & paid 512, refunded 21/07/21	2200/1/6
			1796/1	£89.98	£15.00	£74.98	P&F	Amazon	Chair for Alyson	2000/1/6
CC July 2021	19/07/21	1796	RTC804080	£89.98	£15.00	£74.98		Amazon	Chair for Alyson	2000/1/6
			1797/1	£59.99	£0.00	£59.99	P&F	Argos	Printer for Kelvin at the Cemetery.	2000/1/9
CC July 2021	19/07/21	1797	RTC804082	£59.99	£0.00	£59.99		Argos	Printer for Kelvin at tha Cemetery.	2000/1/9
CC July 2021	19/07/21	1798		£45.54	£0.00	£45.54	PT&E	Google	June 2021 Workspace	4000/1/6
PAY	19/07/21	1816		£7.00	£0.00	£7.00	Counc	Lloyds Bank	Bank Charges Client Account July 2021	10111
			1749/1	£90.00	£0.00	£90.00	P&F	Skills To Grow	Zoom meeting Course - Cllrs x 3 GO, GT & HE 01.07.21	2200/1/6
512	20/07/21	1749	RTC804090	£90.00	£0.00	£90.00		Skills To Grow		2200/1/6
			1750/1	£39.26	£6.54	£32.72	P&F	Hampshire County Council	819906 - A4 Paper 80gsm -Gateway office	2000/1/8
			1750/2	£4.36	£0.73	£3.63	P&F	Hampshire County Council	821108 - Black Pens - Gateway front office	2000/1/8
			1750/3	£4.33	£0.72	£3.61	P&F	Hampshire County Council	826804 - Drawing pins - Gateway - front office	2000/1/8
513	20/07/21	1750	RTC804092	£47.95	£7.99	£39.96		Hampshire County Council	Stationery order - Gateway	2000/1/8
			1751/1	£96.00	£16.00	£80.00	P&F	Forest Newspapers Ltd	To include job advert for Caretaker/Cleaner in Issue 809	2000/1/17

Paid Expenditure Transactions

Start of year 01/04/21

B

paid between 01/07/21 and 31/08/21

Cheque	Paid date	Tn no	Order	Gross	Vat	Net	Cttee	Details	Heading	
514	20/07/21	1751	RTC804047	£96.00	£16.00	£80.00		Forest Newspapers Ltd	Job Advert - Caretaker/Cleaner	2000/1/17
			1752/1	£147.50	£24.58	£122.92	RLOS	The Sign Maker	Plaque for Doug Britten & Two Stakes	3200/2/9
515	20/07/21	1752	RTC804102	£147.50	£24.58	£122.92		The Sign Maker	Plaque for Doug Britten & two stakes	3200/2/9
			1753/1	£1,669.92	£278.32	£1,391.60	RLOS	Glen Acres Nursery	Plants for Summer Planting all areas.	3000/5/8
516	20/07/21	1753	RTC804105	£1,669.92	£278.32	£1,391.60		Glen Acres Nursery		3000/5/8
			1754/1	£24.00	£4.00	£20.00	RLOS	Glen Acres Nursery	Memorial tree for Mr Goodwin-Street	3200/2/9
517	20/07/21	1754	RTC804011	£24.00	£4.00	£20.00		Glen Acres Nursery		3200/2/9
518	20/07/21	1755		£1,800.00	£300.00	£1,500.00	P&F	Concentrate Limited	Website construction part payment (50% balance)	2000/1/14
519	20/07/21	1756		£180.00	£30.00	£150.00	P&F	Cleansing Service Group Ltd	Service of single pump	2802/1/1
520	20/07/21	1757		£277.44	£46.24	£231.20	P&F	Central Computer Management Ltd	Payroll processing Qtr 1/7/21-30/9/21	2310/1
521	20/07/21	1758		£226.73	£37.79	£188.94	P&F	Status Computers	June 2021 Subscription	2000/1/15
522	20/07/21	1759		£98.80	£16.47	£82.33	P&F	Taste Vending Ltd	Machine rental	2802/3/1
			1760/1	£15.31	£2.55	£12.76	P&F	Itec	Clubhouse	2802/2/1
			1760/2	£15.49	£2.58	£12.91	P&F	Itec	Gateway	2000/1/9
523	20/07/21	1760		£30.80	£5.13	£25.67		Itec	Photocopier June 2021	2802/2/1
DD	20/07/21	1791		£59.02	£0.00	£59.02	P&F	Worldpay	July 2021	2802/3/1
FPI	21/07/21	1773		-£90.00	£0.00	-£90.00	P&F	Skills To Grow	Refund for inv406 Already paid by CC	2200/1/6
DD	22/07/21	1774		£24,657.15	£0.00	£24,657.15	P&F	Salaries	July 2021	2600/1/1
DD	22/07/21	1775		£5,574.26	£0.00	£5,574.26	P&F	Inland Revenue	June 2021	2600/1/2
DD	22/07/21	1776		£313.12	£52.19	£260.93	P&F	Elite Business Systems UK Ltd (EBS Telecoms)/BT Openreach	July 2021	2501/3
DD	22/07/21	1777		£261.98	£43.66	£218.32	P&F	BNP Parabis	July 2021 & annual admin fee	2802/2/1
Cancelled 260721	26/07/21	1769		£0.00	£0.00	£0.00	P&F	Edge IT Systems Ltd	Epitaph - Additional on-site training - cancelled	2501/3
Duplicate order canc	26/07/21	1770		£0.00	£0.00	£0.00	RLOS	Gristwood & Toms Ltd	Urgent tree works at Poulner Lakes and POS cancelled, duplicate see order 803490	3000/2/11
			1771/1	£0.00	£0.00	£0.00	P&F	Edge IT Systems Ltd	Annual licence pro rata to 13th December	2000/1/12
			1771/2	£0.00	£0.00	£0.00	P&F	Edge IT Systems Ltd	Cemeteries software data conversion	2501/3
			1771/3	£0.00	£0.00	£0.00	P&F	Edge IT Systems Ltd	Epitaph set-up & training	2501/3

Paid Expenditure Transactions

Start of year 01/04/21 **B**

paid between 01/07/21 and 31/08/21

Cheque	Paid date	Tn no	Order	Gross	Vat	Net	Cttee	Details	Heading	
duplicate cancelled	26/07/21	1771	RTC803266	£0.00	£0.00	£0.00		Edge IT Systems Ltd	Epitaph Software set up and training and 1st year annual licence paid TNs 633,634 & 635	2000/1/12
		1772/1		£57.60	£9.60	£48.00	RLOS	Site Safety Ltd	Inv128120 Boots should have been order 804036 - see attachment	3000/1/5
524	26/07/21	1772	RTC804127	£57.60	£9.60	£48.00		Site Safety Ltd		3000/1/5
		1778/1		£359.10	£59.85	£299.25	RLOS	Pete Best	ForTree work on the old Nags Head site NFDC Tree works.	3000/2/11
525	26/07/21	1778	RTC804125	£359.10	£59.85	£299.25		Pete Best	Tree safety work	3000/2/11
		1779/1		£129.60	£21.60	£108.00	P&F	1st Stop Cleaning	To carry out a one-off deep clean of Ringwood Gateway on 17/06/2021	2000/3/2
526	26/07/21	1779	RTC804061	£129.60	£21.60	£108.00		1st Stop Cleaning	Deep Clean of Ringwood Gateway prior to full re-opening	2000/3/2
		1784/1		£0.00	£0.00	£0.00	RLOS	Vita Play Limited	Repair to roundabout surfacing - Carvers Play Area - fee waived as part of subsequent contract	3000/2/16
order cancelled	28/07/21	1784	RTC804104	£0.00	£0.00	£0.00		Vita Play Limited	Safety Surfacing Repair - £280.00 fee waived as absorbed in subsequent contract.	3000/2/16
PAY	28/07/21	1792		£26.89	£0.00	£26.89	P&F	Lloyds Bank	Bank Charges July 2021	2000/1/18
DD	29/07/21	1807		£162.49	£22.57	£139.92	P&F	Booker		2802/3/1
DD	29/07/21	1808		£0.80	£0.00	£0.80	P&F	Barclay Card	June 2021 - Sainsburys	2802/3/1
DD	29/07/21	1811		£248.06	£31.40	£216.66	P&F	Booker	Food for resale	2802/3/1
DD	29/07/21	1812		£113.58	£11.60	£101.98	P&F	Booker	Food for resale	2802/3/1
DD	29/07/21	1813		£10.99	£1.83	£9.16	P&F	Canva	June 2021	2802/2/1
527	30/07/21	1785		£307.03	£51.17	£255.86	P&F	New Forest Ice Cream	For resale at Clubhouse	2802/3/1
DD	30/07/21	1799		£57.13	£2.72	£54.41	P&F	British Gas	June 2021	2100/1
		1803/1		£29.41	£1.69	£27.72	RLOS	Utility Warehouse	UW Sports Pavilion June 2021	3000/1/1
DD	30/07/21	1803		£29.41	£1.69	£27.72		Utility Warehouse	UW Sports Pavilion June 2021	3000/1/1
		1804/1		£44.47	£2.40	£42.07	RLOS	Utility Warehouse	UW Cemetery June 2021	3200/1/1
		1804/2		£30.00	£5.00	£25.00	RLOS	Utility Warehouse	UW Cemetery June 2021	3000/1/6
		1804/3		£31.20	£5.20	£26.00	RLOS	Utility Warehouse	UW Cemetery June 2021	3200/1/6
DD	30/07/21	1804		£105.67	£12.60	£93.07		Utility Warehouse	UW Cemetery June 2021	3200/1/1
DD	30/07/21	1805		£55.00	£0.00	£55.00	P&F	ICO	Subscription 2021/22	2000/1/16

Paid Expenditure Transactions

Start of year 01/04/21

B

paid between 01/07/21 and 31/08/21

Cheque	Paid date	Tn no	Order	Gross	Vat	Net	Cttee	Details	Heading	
		1810/1		£157.25	£7.49	£149.76	P&F	Utility Warehouse	UW CC June 2021 Electricity	2802/1/3
		1810/2		£18.07	£3.01	£15.06	RLOS	Utility Warehouse	UW CC June 2021 Mobile	3000/1/6
		1810/3		£32.21	£5.37	£26.84	P&F	Utility Warehouse	UW CC June 2021 Phone	2802/2/5
		1810/4		£2.40	£0.40	£2.00	P&F	Utility Warehouse	UW CC June 2021 Clubhouse	2802/1/3
DD	30/07/21	1810		£209.93	£16.27	£193.66		Utility Warehouse	Carvers Clubhouse June 2021	2802/1/3
	31/07/21	1840		£77.68	£0.00	£77.68	Counc	Ringwood Town Council	Petty Cash - July 2021	10000
SO	02/08/21	1844		£80.00	£0.00	£80.00	P&F	TLC Online	August 2021	2000/1/14
DD	02/08/21	1845		£193.00	£0.00	£193.00	P&F	New Forest District Council	NFDC Rates Carvers Clubhouse August 2021	2802/1/6
DD	02/08/21	1846		£409.00	£0.00	£409.00	RLOS	New Forest District Council	NFDC Rates Cemetery August 2021	3200/1/5
DD	02/08/21	1856		£275.00	£0.00	£275.00	RLOS	DVLA	WR08WWJ	3000/3/2
		1786/1		£20.59	£3.43	£17.16	P&F	Hampshire County Council	816300 - Jumbo Toilet Rolls Carvers	2802/2/2
528	03/08/21	1786	RTC804044	£20.59	£3.43	£17.16		Hampshire County Council	Toilet Rolls - Carvers	2802/2/2
		1787/1		£138.07	£23.01	£115.06	RLOS	Ringwood Motor Company Ltd	New electric offside Window switch	3000/3/5
529	03/08/21	1787	RTC804136	£138.07	£23.01	£115.06		Ringwood Motor Company Ltd	Vehicle repair	3000/3/5
		1788/1		£42.26	£7.04	£35.22	P&F	Hampshire County Council	273000 Alcohol hand sanitising gel 6 x 500ml	2000/1/4
		1788/2		£33.06	£5.51	£27.55	P&F	Hampshire County Council	960700 Disinfectant wipes, 8 x packs of 90	2000/1/4
530	03/08/21	1788	RTC804121	£75.32	£12.55	£62.77		Hampshire County Council	Gateway cleaning supplies	2000/1/4
531	03/08/21	1789		£102.00	£17.00	£85.00	P&F	Letters & Logos Ltd	Promotional material for summer of play	2802/2/1
DD	04/08/21	1852		£50.80	£8.47	£42.33	RLOS	UK Fuels Ltd	July 2021	3000/1/10
535	06/08/21	1814		£115.00	£0.00	£115.00	P&F	A & K Entertainment	Entertainer for summer activity programme at Clubhouse	2802/2/1
532	07/08/21	1800		£226.73	£37.79	£188.94	P&F	Status Computers	July 2021 Subscription	2000/1/15
533	07/08/21	1801		£180.28	£30.05	£150.23	P&F	New Forest Ice Cream	For resale at Carvers Clubhouse	2802/3/1
		1802/1		£228.00	£38.00	£190.00	P&F	RFS Technology	fire maintenance	2802/1/1
534	07/08/21	1802	RTC804150	£228.00	£38.00	£190.00		RFS Technology	Annual fire maintenance	2802/1/1
BGC	12/08/21	1853		£156.60	£26.10	£130.50	P&F	Austin & Wyatt	Fees August 2021	2400/19
FPO	16/08/21	1809		£7,489.53	£0.00	£7,489.53	P&F	Hampshire County Council	Pension July 2021	2600/1/3

Paid Expenditure Transactions

Start of year 01/04/21

B

paid between 01/07/21 and 31/08/21

Cheque	Paid date	Tn no	Order	Gross	Vat	Net	Cttee	Details	Heading	
			1817/1	£3,109.80	£0.00	£3,109.80	P&F	The Groundwork South Trust Limited	Detached youth work project part 1 of 3 payments in advance	2802/2/1
536	16/08/21	1817	RTC804145	£3,109.80	£0.00	£3,109.80		The Groundwork South Trust Limited	First payment of 3 for detached youth work to be delivered by Groundworks	2802/2/1
			1818/1	£130.27	£21.71	£108.56	RLOS	Peter Noble Ltd	To take apart and repair Sthil blower pulling cord spring replace cord and put back together.	3000/3/2
537	16/08/21	1818	RTC804078	£130.27	£21.71	£108.56		Peter Noble Ltd		3000/3/2
			1819/1	£48.50	£0.00	£48.50	RLOS	Ringwood Motor Company Ltd	To carry out MOT on Grounds Foreman's van	3000/3/2
538	16/08/21	1819	RTC804151	£48.50	£0.00	£48.50		Ringwood Motor Company Ltd	MOT for VW Caddy WR08 WWJ	3000/3/2
539	16/08/21	1820		£174.22	£29.04	£145.18	P&F	New Forest Ice Cream	For resale	2802/3/1
PAY	17/08/21	1843		£7.00	£0.00	£7.00	Counc	Lloyds Bank	Bank Charges August 2021	10111
Lloyds CC	17/08/21	1874		£45.54	£0.00	£45.54	PT&E	Google	Workspace	4000/1/6
			1875/1	£35.00	£0.00	£35.00	P&F	Hampshire County Council	HCC - Consent Festive lights application	2400/2
Lloyds CC	17/08/21	1875	RTC804094	£35.00	£0.00	£35.00		Hampshire County Council	Festive lights consent fee paid by credit card	2400/2
Lloyds CC	17/08/21	1876		£159.00	£0.00	£159.00	P&F	TV Licensing	TV Licence for Carvers Clubhouse - paid on Credit Card	2802/2/1
Barclaycard	17/08/21	1878		£116.36	£14.69	£101.67	P&F	Booker	Booker 15/07/21	2802/3/1
Barclaycard	17/08/21	1881		£2.49	£0.00	£2.49	P&F	Sainsburys	Food for resale	2802/3/1
Barclaycard	17/08/21	1882		£6.80	£0.00	£6.80	P&F	Iceland	Food for resale	2802/3/1
			1889/1	£40.57	£0.00	£40.57	RLOS	HH&DE Drew Ltd	Soil	3000/2/9
Lloyds CC	17/08/21	1889	RTC804108	£40.57	£0.00	£40.57		HH&DE Drew Ltd	Soil for 10 Acre Field - paid by Credit Card	3000/2/9
540	18/08/21	1821		£65.98	£11.00	£54.98	P&F	Comax UK Ltd	paper plates and trays to serve food	2802/2/1
			1822/1	£360.71	£60.12	£300.59	RLOS	Peter Noble Ltd	1 set of Blades bolts washers etc for the Swift roller mower.	3000/3/2
			1822/2	£456.10	£76.02	£380.08	RLOS	Peter Noble Ltd	1 set blades bolts and washers etc for the 8400 roller mower.	3000/3/2
541	18/08/21	1822	RTC804118	£816.81	£136.14	£680.67		Peter Noble Ltd		3000/3/2
542	18/08/21	1823		£350.00	£0.00	£350.00	P&F	Jay Cox Ringwood TV	Filming for re-dedication of War Memorial	2400/14
			1824/1	£250.00	£0.00	£250.00	RLOS	Peter Wiseman	To supply man and digger 1 day for lakes road barrier.	3000/2/7
543	18/08/21	1824	RTC804070	£250.00	£0.00	£250.00		Peter Wiseman		3000/2/7

Paid Expenditure Transactions

Start of year 01/04/21



paid between 01/07/21 and 31/08/21

Cheque	Paid date	Tn no	Order	Gross	Vat	Net	Cttee	Details	Heading
DD	19/08/21	1848		£77.47	£6.73	£70.74	P&F	Worldpay	August 2021 2802/3/1
DD	20/08/21	1849		£312.96	£52.16	£260.80	P&F	Elite Business Systems UK Ltd (EBS Telecoms)/BT Openreach	August 2021 2501/3
DD	20/08/21	1850		£5,471.25	£0.00	£5,471.25	P&F	Inland Revenue	July 2021 2600/1/2
		1825/1		£83.20	£0.00	£83.20	PT&E	David Brown Sundials	2 x additional trips to Ringwood due to delayed start of scheme 4050/1
544	23/08/21	1825	RTC804170	£83.20	£0.00	£83.20		David Brown Sundials	Additional travel expenses 4050/1
		1826/1		£424.00	£0.00	£424.00	PT&E	David Brown Sundials	Work relating to the rebuilding of the Human Sundial (final payment) 4050/1
544	23/08/21	1826	RTC803892	£424.00	£0.00	£424.00		David Brown Sundials	Human Sundial in Ringwood Market Place 4050/1
		1827/1		£502.15	£83.69	£418.46	RLOS	Fleet Line Markers	Repair and service of Line marking machine. 3000/3/2
545	23/08/21	1827	RTC803875	£502.15	£83.69	£418.46		Fleet Line Markers	3000/3/2
		1828/1		£2,220.00	£370.00	£1,850.00	RLOS	Fleet Line Markers	line marking paint for all pitches and Schools 3000/2/9
546	23/08/21	1828	RTC804030	£2,220.00	£370.00	£1,850.00		Fleet Line Markers	3000/2/9
		1829/1		£360.00	£60.00	£300.00	RLOS	The Tree Management Company	Fallen tree clearance at Castleman Way POS 3000/2/11
547	23/08/21	1829	RTC804148	£360.00	£60.00	£300.00		The Tree Management Company	Urgent tree safety work 3000/2/11
		1830/1		£84.00	£14.00	£70.00	P&F	Forest Newspapers Ltd	To include job advert in issue 814 (18/08/2021) 2000/1/17
548	23/08/21	1830	RTC804156	£84.00	£14.00	£70.00		Forest Newspapers Ltd	Job Advert - Administration Assistant/Information Officer 2000/1/17
		1831/1		-£17.38	£0.00	-£17.38	P&F	Pitney Bowes	Credit 2000/1/10
		1831/2		£200.00	£0.00	£200.00	P&F	Pitney Bowes	Deposit account top-up 2000/1/10
549	23/08/21	1831	RTC804160	£182.62	£0.00	£182.62		Pitney Bowes	Postage charges 2000/1/10
		1832/1		£3,988.20	£664.70	£3,323.50	P&F	Clyde & Co Claims LLP	Personal Injury claim invoice 1110-0189889 9999
		1832/2		-£3,323.50	£0.00	-£3,323.50	P&F	Clyde & Co Claims LLP	Personal Injury insurance claim inv 1110-0189889 9999
550	23/08/21	1832	RTC804154	£664.70	£664.70	£0.00		Clyde & Co Claims LLP	Personal Injury Insurance claim Vat settlement 9999
		1833/1		£179.40	£29.90	£149.50	P&F	Clyde & Co Claims LLP	personal injury claim gross fee 9999
		1833/2		-£149.50	£0.00	-£149.50	P&F	Clyde & Co Claims LLP	personal injury claim - net fee recovered 9999

Paid Expenditure Transactions

Start of year 01/04/21 **B**

paid between 01/07/21 and 31/08/21

Cheque	Paid date	Tn no	Order	Gross	Vat	Net	Cttee	Details	Heading	
551	23/08/21	1833	RTC804155	£29.90	£29.90	£0.00		Clyde & Co Claims LLP	Personal Injury insurance claim Invoice 1110-0192406 (VAT only)	9999
552	23/08/21	1834		£77.15	£12.86	£64.29	P&F	Taste Vending Ltd	Cups and sundries	2802/3/1
		1835/1		£288.00	£48.00	£240.00	RLOS	Ringwood & Fordingbridge Skip Hire	Skip for all waste.	3000/2/9
553	23/08/21	1835	RTC804072	£288.00	£48.00	£240.00		Ringwood & Fordingbridge Skip Hire		3000/2/9
		1836/1		£288.00	£48.00	£240.00	RLOS	Ringwood & Fordingbridge Skip Hire	Replacement Skip for Cemetery.	3300/2/1
554	23/08/21	1836	RTC804133	£288.00	£48.00	£240.00		Ringwood & Fordingbridge Skip Hire	Commercial waste disposal charge	3300/2/1
		1837/1		£47.86	£7.98	£39.88	RLOS	screwfix	Concrete bolts for fixing new bins	3000/2/9
		1837/2		£7.79	£1.30	£6.49	RLOS	screwfix	Washers for bolts	3000/2/9
		1837/3		£7.00	£1.17	£5.83	RLOS	screwfix	pack of Wire brushes	3000/3/1
		1837/4		£8.98	£1.50	£7.48	RLOS	screwfix	Castors wheel for Generator.	3000/3/1
556	23/08/21	1837	RTC804142	£71.63	£11.95	£59.68		screwfix	BOLTS FOR THE FIXING OF THE NEW BINS.	3000/2/9
		1838/1		£4,276.00	£0.00	£4,276.00	RLOS	Peter Wiseman	TO DIG UP AND RELAY TARMAC. SEE NOTES.	3200/2/5
555	23/08/21	1838	RTC804146	£4,276.00	£0.00	£4,276.00		Peter Wiseman	To dig up and re-lay front entrance to Cemetery - to be funded from Cemetery Reserves Minute number F/5932	3200/2/5
DD	23/08/21	1857		£88.29	£4.20	£84.09	P&F	SSE Southern Electric	Qtr 2 2021	2000/1/1
557	25/08/21	1839		£226.73	£37.79	£188.94	P&F	Status Computers	August 2021	2000/1/15
DD	25/08/21	1841		£23,929.18	£0.00	£23,929.18	P&F	Salaries	August 2021	2600/1/1
PAY	27/08/21	1851		£28.75	£0.00	£28.75	P&F	Lloyds Bank	Bank Charges August 2021	2000/1/18
		1855/1		£190.13	£9.05	£181.08	P&F	Utility Warehouse	CC Elec July 2021	2802/1/3
		1855/2		£47.48	£7.91	£39.57	RLOS	Utility Warehouse	CC Mobile July 2021	3000/1/6
		1855/3		£33.12	£5.52	£27.60	P&F	Utility Warehouse	CC Phone July 2021	2802/2/5
		1855/4		£2.40	£0.40	£2.00	P&F	Utility Warehouse	CC Club July 2021	2802/1/3
DD	31/08/21	1855		£273.13	£22.88	£250.25		Utility Warehouse	Carvers Clubhouse July 2021	2802/1/3
		1858/1		£47.81	£2.28	£45.53	RLOS	Utility Warehouse	UW SP July 2021	3000/1/1
		1858/2		£2.40	£0.40	£2.00	RLOS	Utility Warehouse	UW SP Club July 2021	3000/1/1

Paid Expenditure Transactions

Start of year 01/04/21 **B**

paid between 01/07/21 and 31/08/21

Cheque	Paid date	Tn no	Order	Gross	Vat	Net	Cttee	Details	Heading
DD	31/08/21	1858		£50.21	£2.68	£47.53		Utility Warehouse	UW Sports Pavilion July 2021 3000/1/1
		1859/1		£37.69	£1.79	£35.90	RLOS	Utility Warehouse	UW Cem Elec July 2021 3200/1/1
		1859/2		£30.00	£5.00	£25.00	RLOS	Utility Warehouse	UW Cem mobile July 2021 3000/1/6
		1859/3		£31.20	£5.20	£26.00	RLOS	Utility Warehouse	UW Cem Phone July 2021 3200/1/6
		1859/4		£2.40	£0.40	£2.00	RLOS	Utility Warehouse	UW Cem Club July 2021 3200/1/1
DD	31/08/21	1859		£101.29	£12.39	£88.90		Utility Warehouse	UW Cemetery July 2021 3200/1/1
Barclaycard	31/08/21	1860		£167.96	£24.39	£143.57	P&F	Booker	Food for resale 2802/3/1
Barclaycard	31/08/21	1861		£184.57	£26.10	£158.47	P&F	Booker	Foor for resale 2802/3/1
Barclaycard	31/08/21	1862		£222.95	£23.80	£199.15	P&F	Booker	Food for resale on credit card 2802/3/1
Barclaycard	31/08/21	1863		£144.45	£19.39	£125.06	P&F	Booker	Food for resale 71622812 2802/3/1
Barclaycard	31/08/21	1864		£113.68	£11.25	£102.43	P&F	Booker	Food for resale 3510859 paid on credit card 2802/3/1
Barclaycard	31/08/21	1865		£3.84	£0.64	£3.20	P&F	Amazon	Printing Labels 2802/2/1
		1866/1		£4.13	£0.69	£3.44	P&F	Facebook Ads	Xmas 2802/2/1
		1866/2		£35.87	£5.98	£29.89	P&F	Facebook Ads	Other Carvers 2802/2/1
Barclaycard	31/08/21	1866		£40.00	£6.67	£33.33		Facebook Ads	Christmas & Carvers 2802/2/1
Barclaycard	31/08/21	1867		£20.34	£3.39	£16.95	P&F	CRG	Rolls 2802/2/1
		1868/1		£9.87	£1.65	£8.22	P&F	Facebook Ads	Xmas 2802/2/1
		1868/2		£12.13	£2.02	£10.11	P&F	Facebook Ads	Other Carvers 2802/2/1
Barclaycard	31/08/21	1868		£22.00	£3.67	£18.33		Facebook Ads	Xmas & Other Carvers 2802/2/1
Barclaycard	31/08/21	1869		£2.60	£0.00	£2.60	P&F	Sainsburys	Oat drink 2802/3/1
Barclaycard	31/08/21	1871		£10.99	£0.00	£10.99	P&F	Canva	Monthly 2802/2/1
Barclaycard	31/08/21	1872		£10.95	£1.82	£9.13	P&F	Amazon	Blue rolls 2802/3/1
Barclaycard	31/08/21	1873		£11.49	£1.83	£9.66	P&F	Amazon	Detergent 2802/2/1
		1877/1		£2.99	£0.50	£2.49	P&F	Amazon	Cards 2802/2/1
		1877/2		£7.45	£1.24	£6.21	P&F	Amazon	Chalks 2802/2/1
		1877/3		£41.39	£6.90	£34.49	P&F	Amazon	Footballs 2802/2/1
		1877/4		£12.60	£2.10	£10.50	P&F	Amazon	Paperbags 2802/3/1
		1877/5		£9.95	£1.66	£8.29	P&F	Amazon	Sand 2802/2/1
		1877/6		-£1.31	£0.00	-£1.31	P&F	Amazon	Overcharge 2802/2/1

Paid Expenditure Transactions

Start of year 01/04/21 **B**

paid between 01/07/21 and 31/08/21

Cheque	Paid date	Tn no	Order	Gross	Vat	Net	Cttee	Details	Heading
Barclaycard	31/08/21	1877		£73.07	£12.40	£60.67		Amazon	2802/2/1
		1879/1		£9.98	£0.00	£9.98	P&F	Amazon	Protein shakes 2802/2/1
		1879/2		£12.60	£2.10	£10.50	P&F	Amazon	Bags 2802/3/1
		1879/3		£21.94	£3.66	£18.28	P&F	Amazon	Boxes 2802/3/1
Barclaycard	31/08/21	1879		£44.52	£5.76	£38.76		Amazon	2802/2/1
Barclaycard	31/08/21	1880		£10.50	£1.75	£8.75	P&F	Amazon	Glasses 2802/3/1
FPI	31/08/21	1883		£9.95	£0.00	£9.95	P&F	New Forest District Council	R506582 Café sales 12/7/21 2802/3/1
FPI	31/08/21	1884		£28.24	£0.00	£28.24	P&F	New Forest District Council	R506636 Café 19/7/21 2802/3/1
FPI	31/08/21	1885		£38.30	£0.00	£38.30	P&F	New Forest District Council	R506729 Café 27/7/21 2802/3/1
FPI	31/08/21	1886		£31.51	£0.00	£31.51	P&F	New Forest District Council	R506784 Café 2/8/21 2802/3/1
FPI	31/08/21	1887		£18.03	£0.00	£18.03	P&F	New Forest District Council	R506440 Café 21/6/21 2802/3/1
FPI	31/08/21	1888		£17.33	£0.00	£17.33	P&F	New Forest District Council	R506440 Café 28/6/21 2802/3/1
FPI	31/08/21	1890		£18.39	£0.00	£18.39	P&F	New Forest District Council	R506500 Café 5/7/21 2802/3/1
Petty Cash	31/08/21	1913		£13.53	£0.00	£13.53	Counc	Ringwood Town Council	Petty Cash - August 2021 10000
Petty Cash	31/08/21	1914		£70.11	£0.00	£70.11	Counc	Ringwood Town Council	Petty Cash - August 2021 10000
Total				£105,895.62	£3,652.14	£102,243.48			

POLICY & FINANCE COMMITTEE – 22nd September 2021**Petty Cash**

August: Balance B/Fwd		£156.77
Milk – Gateway	£4.20	
Post Office	£1.50	
Eye Test	£25.00	
Rosettes Allotments Competition	£19.30	
Broom Handle & Head (Caretaker)	£9.94	
Water Pipe Cemetery (Kelvin)	<u>£11.07</u>	
Total for August	<u>£66.01</u>	
Balance 31/08/2021		£90.76

POLICY AND FINANCE COMMITTEE 22nd SEPTEMBER 2021

B

BANK BALANCES & PROPOSED TRANSFERS

<u>Account Name</u>	<u>Predicted</u>	<u>Actual at</u>	<u>Predicted</u>	<u>Proposed Transfers</u>		<u>Predicted</u>
	<u>31-Aug-21</u>	<u>31-Aug-21</u>	<u>Movement</u>	<u>Cash Out</u>	<u>Cash In</u>	<u>30-Sep-21</u>
	£	£	£	£	£	£
Imprest (Current) Account	105,603	127,497	215,928	-300,000		43,425
Business Account	51,549	51,550				51,550
Investment Accounts	500,000	500,000			300,000	800,000
Greenways Rent Deposit	10,656	10,642				10,642
Petty Cash - Imprest	56	91				91
Petty Cash - Carvers Clubhouse	144	144				144
VIC Change Float	50	50				50
Information Desk Float	75	75				75
TOTAL BANK BALANCES	668,133	690,049	215,928	-300,000	300,000	905,977

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

PROPOSED TRANSFER AUTHORISATIONS:

DATE

22nd September 2021

22nd September 2021

Investment Accounts	CCLA	Instant access
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Notes:

- Imprest Account**

Anticipated net expenditure to end September	£ 50,000
Receipt of 2nd instalment of precept due end September	-265,928
Net anticipated movement on imprest account	-215,928
- Investment Maturity**
No investments due to mature
- The bank accounts were reconciled as at 31st August 2021
- With reference to the Greenways Rent Deposit Accounts, the ground floor deposit is £7,000 and the 1st floor deposit is £2,637. These sums will be paid over to the tenant at the end of the tenancy, with interest accrued, subject to the Council having no cause to claim funds for damages.
- A temporary nominal account has been implemented to act as a change float for the VIC. This will be in operation only for the period when the VIC is open during the spring and summer at weekends and bank holidays. The balance is £50.00.
- A nominal account has been implemented to reflect the float of £75.00 held by the Information Desk.
- The Town Council's Imprest and Business bank accounts are held with Lloyds Bank plc

REPORT TO POLICY & FINANCE COMMITTEE – 22nd September 2021

BUDGETARY CONTROL PERIOD 5 – April to August 2021

1. BACKGROUND

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

2. INCOME & EXPENDITURE TO THE END OF AUGUST 2021

- 2.1 Expenditure to the end of August totalled £253,435. 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 £12,670 making expenditure to the end of August £266,105, or 33.2% of the annual budget. This represents an underspend to date, assuming linear spend, of approximately £68,000.
- 2.2 As previously noted, payroll budgets, including member allowances, amount to £463,799, or 58% of the gross annual budget. These costs are normally fairly evenly spread throughout the year with some minor variation due to seasonal work and overtime. At the end of August these budgets were underspent by £9,650. However, the annual pay award is still pending and if this is settled at around 2%, as seems likely, the underspend to date will reduce to around £6,000. The underlying payroll underspend is due to staff turnover and vacancies and, following recent recruitment, it is expected that this underspend will be absorbed by the end of the year.
- 2.3 Expenditure on new bids and growth of just over £5,500 has been incurred to date against a budget for the year of £77,750. This accounts for a further £26,800 of the underspend to date but this will have very little impact on the annual budget as almost all of the costs are to be met from reserves and grant funding.
- 2.4 There are two significant budgets, The annual Gateway contribution to NFDC of £33,600 and the Christmas lights budget of £17,255 which will both incur expenditure later in the year and therefore contribute over £21,000 to the current underspend. The remaining underspend to date of £10,550 is almost entirely explained by reductions in office costs due to home working during the pandemic, the fact that no grants have been awarded to date and the audit fees of £3,175 which have now been processed in September.
- 2.5 Income received to date amounts to £99,630, excluding the precept. However, the income received figure includes a CIL receipt of £4,274, a payment from South West Water of £3,000 for a licence fee for works at the Bickerley and an insurance receipt of £4,775 in respect of damage to the cemetery gate, none of which were included in the budget. Therefore the actual receipts in respect of budgeted income in the first 5 months of the year

amount to £87,581, or just under 36% of the planned amount. This represents an under-recovery of receipts to date, assuming a linear profile, of almost £14,000. Much of this under-recovery of income is due to timing differences with over £7,000 attributable to rents and payments from NFDC for the Gateway which are received after year end. Similarly, Allotments rents are invoiced in September and events income generally arrives later in the year. These together account for a further £7,000. There has not been any significant increase in the under-recovery of cemetery income which remains around £2,750. On a more positive note, Clubhouse receipts are exceeding expectations with additional receipts to date of just over £5,000.

- 2.6 It is satisfying to note that underlying income and expenditure are both tracking reasonably close to budget at the end of the first five months when timing differences and other factors are taken into account. The current and predicted balances on reserves also provide some additional assurance that sufficient funds are available to manage net expenditure.

3. NEW BIDS & CAPITAL 2021/22

- 3.1 The approved budget for the year included new bids for growth and capital expenditure of £77,750. This will be funded from earmarked reserves of £57,500, grants of £14,550 with the remainder of £5,700 being funded from the revenue budget. The individual projects include:

	Budget £	Spend to August 2021 £
• Extra materials for paths maintenance	750	0
• Carvers Car Park	10,000	0
• Play Area Safety Surfacing	14,500	0
• Cemeteries Digital Records Management	5,000	5,467
• Columbarium	25,000	0
• Neighbourhood Plan	21,500	91
• Support for REAL working party	1,000	0

- 3.2 Whilst the spend to date appears very low, work is progressing on several of these projects and expenditure is expected to accelerate during the rest of the year. Further updates on the progress projects will be brought to future meetings.

4. BUDGET 2022/23 & REVISED BUDGET 2021/22

- 4.1 Work has now commenced on preparation of both the revised budget for the current year and the original budget for 2022/23. As in previous years, the approach will be to roll forward the base budget on an incremental basis, making adjustments for known and unavoidable changes and applying an estimate for inflation.
- 4.2 To assist in the budget preparation process, Members are asked to consider any additions or changes that they would like to put forward for consideration, including inflation considerations, sources of funding including service charges, use of reserves and the precept. An early draft will be brought to the October meeting for consideration and members will be given the opportunity to model assumptions using the budget model "Sandbox".

5. CONCLUSION OF AUDIT FOR THE YEAR ENDED 31ST MARCH 2021

- 5.1 The external Auditors, PKF Littlejohn, have concluded their audit of the Annual Governance and Accountability Return for the year ended 31st March 2021. It is pleasing to note that they have reported as follows: "On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR 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.” A copy of their certificate is included at Appendix 3.

5.2 There are a number of final steps that we must take to conclude the process. The Accounts and Audit Regulations 2015 (SI 2015/234) as amended by the Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 (SI 2020/404) set out what we are required to do at the conclusion of the review. In summary we are required to:

- Prepare a “Notice of conclusion of audit” which details the rights of inspection, in line with the statutory requirements.
- Publish the “Notice” along with the certified AGAR (Sections 1, 2 & 3) before 30 September, which must include publication on the smaller authority’s website.
- Keep copies of the AGAR available for purchase by any person on payment of a reasonable sum.
- Ensure that Sections 1, 2 and 3 of the published AGAR remain available for public access for a period of not less than 5 years from the date of publication.

5.3 In order to meet these requirements, the Town Council must decide how long to publish the notice on the Council website and decide on a reasonable sum for the provision of copies of the Annual Governance and accountability return.

5.4 A copy of the notice is attached for information, Appendix 4.

6. CONCLUSION & RECOMMENDATIONS

6.1 Budget monitoring to the end of August indicates that the underlying income and expenditure is tracking reasonably close to budget and whilst there are some concerns about income recovery, any shortfall can readily be managed from reserves.

6.2 The external auditor has certified the Town Council’s annual return with no concerns raised.

6.3 It is **recommended** that: -

6.3.1 The budget monitoring position is noted.

6.3.2 Members note the balances of Reserves.

6.3.3 members provide guidance on the length of time that the annual return and Auditor’s certification be published, together with an indication of an appropriate fee for provision of copies of the Annual Return.

For further information please contact:

Rory Fitzgerald, Finance Manager or

Tel: 01425 484723

rory.fitzgerald@ringwood.gov.uk

For further information please contact:

Chris Wilkins, Town Clerk

Tel: 01425 484720

Chris.wilkins@ringwood.gov.uk

Financial Budget Comparison

Comparison between 01/04/21 and 31/08/21 inclusive. Includes due and unpaid transactions.

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

	2021/22	Reserve Movements	Actual Net	Balance	
INCOME					
Policy & Finance					
200	Revenue Income	£132,970.00	£0.00	£53,639.55	-£79,330.45
280	Carvers Club House Income	£12,170.00	£0.00	£10,097.82	-£2,072.18
999	Suspense	£0.00	£7,172.11	£44.85	-£7,127.26
Total Policy & Finance		£145,140.00	£0.00	£63,782.22	-£81,357.78
Recreation, Leisure & Open Spaces					
300	Revenue Income (RLOS)	£31,658.00	£0.00	£13,232.23	-£18,425.77
320	Cemetery Income	£46,031.00	£0.00	£16,403.22	-£29,627.78
330	Allotment Income	£5,306.00	£0.00	£110.58	-£5,195.42
350	Capital Income	£0.00	£0.00	£0.00	£0.00
Total Recreation, Leisure & Open Spaces		£82,995.00	£0.00	£29,746.03	-£53,248.97
Planning, Town & Environment					
400	Income	£15,650.00	£0.00	£6,100.00	-£9,550.00
Total Planning, Town & Environment		£15,650.00	£0.00	£6,100.00	-£9,550.00
Council					
100	Precept	£531,856.00	£0.00	£265,928.00	-£265,928.00
102	Interest Business A/c	£0.00	£0.00	£2.16	£2.16
110	Client Deposits	£0.00	£0.00	£0.00	£0.00
Total Council		£531,856.00	£0.00	£265,930.16	-£265,925.84
Total Income		£775,641.00	£7,172.11	£365,558.41	-£417,254.70

Financial Budget Comparison

Comparison between 01/04/21 and 31/08/21 inclusive. Includes due and unpaid transactions.

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

	2021/22	Reserve Movements	Actual Net	Balance	
EXPENDITURE					
Policy & Finance					
2000	Establishment	£105,150.00	£0.00	£38,289.43	£66,860.57
2100	Maintenance	£34,655.00	£0.00	£1,202.18	£33,452.82
2200	Democratic Process (members Costs)	£10,992.00	£0.00	£3,833.05	£7,158.95
2210	Grants	£7,000.00	£0.00	£0.00	£7,000.00
2300	Employee Costs- Allocated Office Staff	£122,543.00	£0.00	£45,767.03	£76,775.97
2310	Employee overhead Costs	£5,091.00	£0.00	£518.25	£4,572.75
2400	Other	£50,140.00	£0.00	£1,417.58	£48,722.42
2500	Capital Financing	£31,546.00	£0.00	£15,772.95	£15,773.05
2501	Capital	£0.00	£0.00	£260.80	-£260.80
2600	Wages Control Account	£0.00	£0.00	-£12,670.13	£12,670.13
2801	Carvers Employee Costs	£50,044.00	£0.00	£20,218.17	£29,825.83
2802	Carvers Club House- Expenditure	£25,234.00	£0.00	£12,776.17	£12,457.83
9999	Suspense	£0.00	£0.00	£10.01	-£10.01
Total Policy & Finance		£442,395.00	£0.00	£127,395.49	£314,999.51
Recreation, Leisure & Open Spaces					
3000	Recreation & Leisure (Other)	£55,762.00	£0.00	£24,389.75	£31,372.25
3001	RL&OS -Employee Costs	£145,740.00	£0.00	£58,688.79	£87,051.21
3002	Employee Costs	£2,000.00	£0.00	£0.00	£2,000.00
3200	Cemetery	£9,451.00	£0.00	£8,121.56	£1,329.44
3201	Cemetery -Employee Costs	£37,282.00	£0.00	£15,068.33	£22,213.67
3300	Allotments	£2,503.00	£0.00	£1,145.58	£1,357.42
3301	Allotments -Employee Costs	£10,164.00	£0.00	£3,867.76	£6,296.24
3350	Capital Expenditure	£54,500.00	£0.00	£7,545.28	£46,954.72

Financial Budget Comparison

Comparison between 01/04/21 and 31/08/21 inclusive. Includes due and unpaid transactions.

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

	2021/22	Reserve Movements	Actual Net	Balance
Total Recreation, Leisure & Open Spaces	£317,402.00	£0.00	£118,827.05	£198,574.95
Planning, Town & Environment				
4000 Planning, Town & Environment	£24,366.00	£0.00	£246.58	£24,119.42
4001 Employee Costs	£16,877.00	£0.00	£6,423.96	£10,453.04
4050 Capital Expenditure	£0.00	£0.00	£507.20	£-507.20
Total Planning, Town & Environment	£41,243.00	£0.00	£7,177.74	£34,065.26
Council				
10000 Petty Cash - Office	£0.00	£0.00	£0.00	£0.00
10001 Petty Cash - Youth	£0.00	£0.00	£0.00	£0.00
10002 Petty Cash - Visitor Information Centre	£0.00	£0.00	£0.00	£0.00
10003 Petty Cash - Information Desk	£0.00	£0.00	£0.00	£0.00
10110 Deposit Refunds	£0.00	£0.00	£0.00	£0.00
10111 Bank Charges	£0.00	£0.00	£35.00	£-35.00
Total Council	£0.00	£0.00	£35.00	£-35.00
Total Expenditure	£801,040.00	£0.00	£253,435.28	£547,604.72
Total Income	£775,641.00	£7,172.11	£365,558.41	£-417,254.70
Total Expenditure	£801,040.00	£0.00	£253,435.28	£547,604.72
Total Net Balance	£-25,399.00		£112,123.13	

RESERVES AND PROVISIONS - PLANNED MOVEMENT & ESTIMATED BALANCES 2021/22
1st April 2021 to 31st March 2022

Appendix B

B

	Actual Balance 01/04/21 £	Planned and Proposed Movements 2021/22:					Estimated Balance 31/03/22 £
		from Revenue £	to revenue		Capital & Other Receipts £	between provisions £	
			base budget £	Growth £			
<u>EARMARKED PROVISIONS</u>							
I.T. & Equipment	13,900	4,500		0			18,400
Gateway	25,000	0		0			25,000
Cemetery	18,000	4,000		-22,000			0
Buildings Reserve	28,567	5,000		0			33,567
Election	11,274	1,500		0			12,774
Vehicle & Machinery	16,365	11,000		0			27,365
Play Equipment	15,258	6,900		-14,500			7,658
Memorials	3,000			0			3,000
Christmas Lights	0			0			0
Carvers Clubhouse	27,025	2,500		0			29,525
Ringwood Events	8,828		-1,000	0			7,828
Memorial Lantern	1,354			0			1,354
Carvers Grounds	11,300			-10,000			1,300
Infrastructure & Open Spaces	19,343	3,000		0			22,343
Neighbourhood Plan	3,000			-3,000			0
Total Provisions	202,215	38,400	-1,000	-49,500	0	0	190,115
<u>RESERVES</u>							
Earmarked Reserves:							
Dev Contribs	3,663		-1,000	0			2,663
Cem Maint	1,210		-230	0			980
Dev Cons(CIL)	45,635			-8,000	4,172		41,807
Capital Receipts	13,125			0	3,000		16,125
Grants Unapplied	6,988		-4,071	0		0	2,917
Loans Unapplied	0			0	0		0
Total Earmarked Reserves and Provisions	272,835	38,400	-6,301	-57,500	7,172	0	254,606
General Reserve	292,545	0	0			0	292,545
Total Reserves	565,380	38,400	-6,301	-57,500	7,172	0	547,151

Key deposits	14,616	14,616
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Balance Sheet reconciliation	579,996	561,767
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Ringwood Town Council

Notice of conclusion of audit

Annual Governance & Accountability Return for the year ended 31 March 2021

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015 (SI 2015/234)

	Notes
<p>1. The audit of accounts for Ringwood Town Council for the year ended 31 March 2021 has been completed and the accounts have been published.</p>	<p>This notice and Sections 1, 2 & 3 of the AGAR must be published by 30 September. This must include publication on the smaller authority's website. The smaller authority must decide how long to publish the Notice for; the AGAR and external auditor report must be publicly available for 5 years.</p>
<p>2. The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of Ringwood Town Council on application to:</p>	<p>(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR</p>
<p>(a) _____ _____ _____ _____</p>	
<p>(b) _____ _____ _____</p>	<p>(b) Insert the hours during which inspection rights may be exercised</p>
<p>3. Copies will be provided to any person on payment of £____ (c) for each copy of the Annual Governance & Accountability Return.</p>	<p>(c) Insert a reasonable sum for copying costs</p>
<p>Announcement made by: (d) _____</p>	<p>(d) Insert the name and position of person placing the notice</p>
<p>Date of announcement: (e) _____</p>	<p>(e) Insert the date of placing of the notice</p>

Section 3 – External Auditor Report and Certificate 2020/21

In respect of **RINGWOOD TOWN COUNCIL – HA0216**

1 Respective responsibilities of the body and the auditor

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

- summarises the accounting records for the year ended 31 March 2021; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

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

2 External auditor report 2020/21

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR 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.

Other matters not affecting our opinion which we draw to the attention of the authority:
None

3 External auditor certificate 2020/21

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2021.

External Auditor Name **PKF LITTLEJOHN LLP**

External Auditor Signature  Date **12/09/2021**

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

POLICY & FINANCE COMMITTEE

22nd September 2021

Tree safety work

1. Introduction and reason why decision required

- 1.1 Officers anticipate that the cost of essential tree safety work will exceed the current budget and seek a decision from members to increase the budget.

2. Background information, options, impact assessment and risks

- 2.1 The provision in the budget for the current year for tree safety work is £7,500. [Note this is separate from the cost of the scheduled tree surveys but the surveys, once completed, tend to identify needs for safety work.]
- 2.2 The need for tree safety work is generated in two ways (i) because of the surveys mentioned above (call this “Planned” work) and (ii) in response to incidents and needs that are observed by grounds maintenance staff or reported by neighbours or other members of the public (call this “Reactive” work). Planned work is prioritised by the surveyor and carried out in accordance with those recommendations. Reactive work is governed by the Council’s Tree Policy. The grounds maintenance team do whatever work they can (and the cost of this is not charged to the budget). All other essential work is commissioned from independent contractors.
- 2.3 So far this year we have had to order Reactive work costing £5,208. The annual programme of surveys has now been completed and the cost of the Planned work is estimated at £3,827. This alone would exceed the current budget leaving no provision at all for further Reactive work during the rest of the year.
- 2.4 We are now in the third year of the first 4-year cycle of Planned work. This year’s programme includes some sites which include a great many trees in sensitive locations (including the cemetery and Castleman Way public open space). So, the cost of Planned work is particularly high. It is reasonable to hope that once the first cycle of Planned work has been completed, less need for work will be identified and the Planned work done will reduce the need for subsequent Reactive work. However, for this year (and likely next, too), the need is likely to be greater than anticipated.

3. Issues for decision and any recommendations

Are members content to accept a recommendation from officers that the budget be increased from £7,500 to, say, £12,000?

For further information, contact:

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

Kelvin Wentworth, Grounds Foreman
Direct Dial: 07918 615200
Email: kelvin.wentworth@ringwood.gov.uk

POLICY & FINANCE COMMITTEE

22nd September 2021

Financial Regulations

1. Introduction and reason why decision required

- 1.1 The action plan agreed by officers in response to the recently-completed internal audit included a review of the Council's Financial Regulations. The committee is invited to consider proposals for change and make a recommendation to the Council in this respect.

2. Background information, options, impact assessment and risks

- 2.1 The Council is required by law to maintain an effective system of financial control. Financial Regulations are one of the most important elements of this system. They need to be fit for purpose and regularly reviewed to ensure they remain so over time.
- 2.2 The internal auditor was concerned that the current regulations had not been reviewed since 2018 and (perhaps as a result) had become impractical in certain respects where it appeared that they were not being strictly followed.
- 2.3 Officers have therefore thoroughly reviewed the Regulations and now propose numerous changes, some quite significant. However, the changes proposed are intended to align the Regulations to current practice not to make significant changes (let alone relaxations) to the safeguards operated in practice now.
- 2.4 The new Regulations proposed are attached as Annex A and for ease of comparison, the existing Regulations are attached as Annex B. Officers will describe the main changes at the meeting.

3. Issues for decision and any recommendations

Should the Council be recommended to adopt the new Financial Regulations proposed by officers?

For further information, contact:

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

Rory Fitzgerald, Finance Manager
Direct Dial: 01425 48472
Email: rory.fitzgerald@ringwood.gov.uk

RINGWOOD TOWN COUNCIL

FINANCIAL REGULATIONS

(Adopted 2021)

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These Financial Regulations were adopted by the Council at its Meeting held on 2021

1. GENERAL

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

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

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

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

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

2. ACCOUNTING AND AUDIT (INTERNAL AND EXTERNAL)

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

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

3. ANNUAL ESTIMATES (BUDGET) AND FORWARD PLANNING

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

4. BUDGETARY CONTROL AND AUTHORITY TO SPEND

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

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

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

satisfied that the necessary funds are available and/or the requisite borrowing approval has been obtained.

- 4.7. All capital works shall be administered in accordance with the council's standing orders and financial regulations relating to contracts.
- 4.8. The RFO shall regularly provide the council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared monthly with effect from the third month of the financial year (except in August) and shall be supplemented with a narrative report from the RFO on the overall budget position, explanations of material variances and, where practicable, comment on the expected out-turn at year-end. Routine budget comparison reports may be limited to main budget headings only but the RFO will produce a detailed report including budget sub-headings if requested.
- 4.9. Changes in earmarked reserves shall be approved by Council as part of the budget setting and budget control process.

5. BANKING ARRANGEMENTS AND SCRUTINY OF PAYMENTS

- 5.1 The council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by the council; banking arrangements may not be delegated to a committee. They shall be reviewed annually for safety and efficiency & as soon as reasonably practical following the departure of a signatory.
- 5.2 The RFO shall prepare a schedule of all payments, forming part of the Agenda for the Meeting and present the schedule to the Policy and Finance Committee. That Committee shall review the schedule for compliance and, having satisfied itself shall endorse it by a resolution of the Committee. The approved schedule shall be signed by the Chairman of the Meeting and a second committee member at the meeting or as soon as practicable thereafter. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting at which payment was approved. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarized to remove public access to any personal information. Other personal data shall also be redacted in appropriate cases.
- 5.3 All invoices for payment shall be examined and verified by the relevant budget manager to confirm that the work, goods or services to which each invoice relates has been received, carried out, examined and represents expenditure previously approved by the council. The budget manager will amend the relevant Purchase Order if necessary and mark the order as received.
- 5.4 The relevant budget manager shall examine invoices for arithmetical accuracy and assign them to the appropriate expenditure heading. The RFO shall take all steps to pay all invoices submitted, and which are in order and marked as received, in a timely manner and in any event, within 28 days and report this at the next available Policy and Finance Committee Meeting
- 5.5 The Clerk and RFO shall have delegated authority to authorise the payment of items as set out in section 4 and in the following circumstances:
 - a) If a payment is necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998, and the due date for payment is before the next scheduled Meeting of council, where the Clerk and RFO certify

that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of the Policy and Finance Committee;

- b) An expenditure item authorised under 5.6 below (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting of the Policy and Finance Committee; or
 - c) fund transfers within the councils banking arrangements up to the sum of £50,000, per month, per account, provided that a list of such transfers shall be submitted to the next appropriate meeting of the Policy and Finance Committee.
- 5.6 In respect of grants the Policy & Finance Committee shall approve expenditure within any limits set by council and in accordance with any policy statement approved by council. Any Revenue or Capital Grant in excess of £5,000 shall before payment, be subject to ratification by resolution of the Council.
- 5.7 Members are subject to the Code of Conduct that has been adopted by the council and shall comply with the Code and Standing Orders when a decision to authorize or instruct payment is made in respect of a matter in which they have a disclosable pecuniary or other interest, unless a dispensation has been granted.
- 5.8 The council will aim to rotate the duties of members in these Regulations so that onerous duties are shared out as evenly as possible over time.
- 5.9 Any changes in the recorded details of suppliers, such as bank account records, shall be approved by the Clerk or RFO.

6. INSTRUCTIONS FOR THE MAKING OF PAYMENTS

- 6.1. The council will make safe and efficient arrangements for the making of its payments.
- 6.2 Following authorisation under Financial Regulation 4 above, the Council, a duly delegated committee or, if so delegated, the Clerk or RFO may give instruction that a payment shall be made.
- 6.3 Cheques or orders for payment drawn on the bank account shall require any two signatures of the Clerk, the Deputy Clerk, the RFO or Members for sums under £1,000 or two members of the Council or one member and countersigned by the Clerk in any other case. If a member who is also a bank signatory has declared a disclosable pecuniary interest, or has any other interest, in the matter in respect of which the payment is being made, that Councillor shall be required to consider Standing Orders, and thereby determine whether it is appropriate and / or permissible to be a signatory to the transaction in question.
- 6.4 To indicate agreement of the details shown on the cheque or order for payment with the counterfoil and the invoice or similar documentation, the signatories shall each also initial the cheque counterfoil.
- 6.5 Payments may be made by the RFO (and/or any assistant authorized by the RFO) on the bank account by BACS and/or online transfer if supported by a Purchase Order receipted or an invoice examined and verified as described in Financial Regulations 4 and 5 above and shall be reported to the Policy & Finance Committee at the next convenient meeting.

- 6.6 Payment for utility supplies (energy, telephone, water, etc.), National Non-Domestic Rates and other suitable types of expenditure (especially payments under contracts for hire of equipment and such like) may be made by variable Direct Debit provided that the instructions are agreed by the Clerk and the RFO and any payments are reported to council as made. A list of active direct debits shall be produced to the Policy & Finance Committee at least once a year. Other recurring expenditure that is not covered by Direct Debit (or subject to individual purchase orders) may be made by BACS payment provided such arrangements are included under a schedule endorsed by the Clerk and the RFO and reported to the Policy & Finance Committee at least once a year.
- 6.7 Payment for certain items (principally Salaries) may be made by Banker's Standing Order provided that the instructions are signed, or otherwise evidenced by two members and are retained and any payments are reported to the Policy & Finance Committee.
- 6.8 No employee or councillor shall disclose any PIN or password, relevant to the working of the council or its bank accounts, to any person not authorised in writing by the council or a duly delegated committee.
- 6.9 Regular back-up copies of the records on any computer shall be made and shall be stored securely away from the computer in question, and preferably off site.
- 6.10 The council, and any members using computers for the council's financial business, shall ensure that anti-virus, anti-spyware and firewall, software with automatic updates, together with a high level of security, is used.
- 6.11 Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator. The Bank Mandate approved by the council shall identify a number of officers and/or councillors who will be authorised to approve transactions on those accounts. The bank mandate will state clearly the amounts of payments that can be instructed by the use of the Service Administrator alone, or by the Service Administrator with a stated number of approvals.
- 6.12 Access to any internet banking accounts will be directly to the access page (which may be saved under "favourites"), and not through a search engine or e-mail link. Remembered or saved passwords facilities must not be used on any computer used for council banking work. Intentional breach of this Regulation will be treated as a very serious matter under these regulations.
- 6.13 Changes to account details for suppliers, which are used for internet banking may only be made on written hard copy notification by the supplier and supported by hard copy authority for change signed by two of the Clerk, the RFO and a Member. A programme of regular checks of standing data with suppliers will be followed.
- 6.14 Credit Cards may be issued to any Budget Manager by the RFO in conjunction with the Clerk provided that the credit limit on the account shall not exceed £5,000 and arrangements are made to ensure the full balance shown on each monthly statement is paid by the due date to ensure that no interest shall become payable. It will be the responsibility of the any Budget Manager using such card to raise a Purchase Order for each transaction in the usual way. Personal credit or debit cards of members or staff shall not be used under any circumstances.
- 6.15 The RFO may provide petty cash to officers for the purpose of defraying operational and other expenses. Vouchers for payments made shall be forwarded to the RFO with a claim for reimbursement.

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

7. PAYMENT OF SALARIES

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

7.8. Before employing interim staff the council must consider a full business case.

8. LOANS AND INVESTMENTS

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

9. INCOME

- 9.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.
- 9.2. Particulars of all charges to be made for work done, services rendered or goods supplied shall be agreed annually by the council, notified to the RFO and the RFO shall be responsible for the collection of all accounts due to the council.
- 9.3. The council will review all fees and charges at least annually, following a report of the Clerk.
- 9.4. Any sums found to be irrecoverable and any bad debts shall be reported to the council and shall be written off in the year.
- 9.5. All sums received on behalf of the council shall be banked intact unless disbursed on related expenditure as agreed with the RFO. In all cases, all receipts shall be deposited with the council's bankers with such frequency as the RFO considers necessary.
- 9.6. The origin of each receipt shall be entered on the paying-in slip.
- 9.7. Personal cheques shall not be cashed out of money held on behalf of the council.

- 9.8. The RFO shall promptly complete any VAT Return that is required. Any repayment claim due in accordance with VAT Act 1994 section 33 shall be made at least annually coinciding with the financial year end.
- 9.9. Where any significant sums of cash are planned to be received by the council, the RFO shall make such arrangements as the RFO and the Clerk judge practicable to ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control such as ticket issues, and that appropriate care is taken in the security and safety of individuals banking such cash.
- 9.10. Any income arising which is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the council (to meet expenditure already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any council meeting (see also Regulation 16 below).

10. ORDERS FOR WORK, GOODS AND SERVICES

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

11. CONTRACTS

- 11.1. Procedures as to contracts are laid down as follows:
 - a) Every contract shall comply with these financial regulations, and no exceptions shall be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (vi) below:
 - i. for the supply of gas, electricity, water, sewerage and telephone services;
 - ii. for specialist services such as are provided by solicitors, accountants, surveyors and planning consultants;
 - iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
 - iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the Council;
 - v. for additional audit work of the external Auditor up to an estimated value of £500 (in excess of this sum the Clerk and RFO shall act after consultation with the Chairman and Vice Chairman of council);

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

- c) the RFO shall review each supplier's membership of the list every three years to ensure that it remains willing and able to provide good value for money and if unsatisfied on this point may remove the supplier from the list;
- d) any potential supplier may apply to the RFO at any time for admission to the list;
- e) the RFO shall report to the Policy & Finance Committee all admissions to and removals from the list and that Committee shall; and
- f) the Policy & Finance Committee shall review the list at least once a year and may resolve to admit or remove any supplier from it or alter the categories of goods, materials, works or services relating to a supplier on the list at any time.

12. PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS

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

13. STORES AND EQUIPMENT

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

14. ASSETS, PROPERTIES AND ESTATES

- 14.1. The Clerk shall make appropriate arrangements for the registration at Land Registry of all interests in land held by the council that are capable of such registration and custody of all documents that cannot be so registered. The RFO shall ensure a record is maintained of all properties held by the council, recording the location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held in accordance with Accounts and Audit Regulations.

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

15. INSURANCE

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

16. CHARITIES

- 16.1. Where the council is sole managing trustee of a charitable body the Clerk and RFO shall ensure that separate accounts are kept of the funds held on charitable trusts and separate financial reports made in such form as shall be appropriate, in accordance with Charity Law and legislation, or as determined by the Charity

Commission. The Clerk and RFO shall arrange for any Audit or Independent Examination as may be required by Charity Law or any Governing Document.

17. RISK MANAGEMENT

- 17.1. The council is responsible for putting in place arrangements for the management of risk. The Clerk, with the RFO, shall prepare, for approval by the council, risk management policy statements in respect of all activities of the council. Risk policy statements and consequential risk management arrangements shall be reviewed by the council at least annually.
- 17.2. When considering any new activity, the Clerk, with the RFO, shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the council.

18. SUSPENSION AND REVISION OF FINANCIAL REGULATIONS

- 18.1. It shall be the duty of the council to review the Financial Regulations of the council annually. The Clerk shall make arrangements to monitor changes in legislation or proper practices and shall advise the council of any requirement for a consequential amendment to these financial regulations.
- 18.2. The council may, by resolution of the council duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations provided that reasons for the suspension are recorded and that an assessment of the risks arising has been drawn up and presented in advance to all members of council.
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RINGWOOD TOWN COUNCIL

FINANCIAL REGULATIONS

(Adopted 25th April 2018)

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These Financial Regulations were adopted by the Council at its Meeting held on 25th April 2018

1. GENERAL

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

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

¹ In England - Accounts and Audit (England) Regulations SI 2015/234. In Wales - Accounts and Audit (Wales) Regulations 2005/368

- 1.14.1. determine and keep under regular review the bank mandate for all council bank accounts;
 - 1.14.2. approve any grant or a single commitment in excess of £5,000; and
 - 1.14.3. in respect of the annual salary for any employee have regard to recommendations about annual salaries of employees made by the relevant Committee in accordance with its terms of reference.
- 1.15. In these financial regulations, references to the Accounts and Audit Regulations or 'the regulations' shall mean the regulations issued under the provisions of section 27 of the Audit Commission Act 1998, or any superseding legislation, and then in force unless otherwise specified.

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

2. ACCOUNTING AND AUDIT (INTERNAL AND EXTERNAL)

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

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

3. ANNUAL ESTIMATES (BUDGET) AND FORWARD PLANNING

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

4. BUDGETARY CONTROL AND AUTHORITY TO SPEND

- 4.1. Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:
 - 4.1.1. the council for all individual items of £5,000 and above (This approval can be taken from Minutes of an appropriate committee meeting agreeing the expenditure of such funds).
 - 4.1.2. the Clerk, in conjunction with Chairman of Council, Chairman of the appropriate committee, the RFO or the relevant Budget Manager for any items between £1,000 & £5,000
 - 4.1.3. the relevant Budget Managers for items below £1,000.Such authority is to be evidenced by a Minute or by electronic authorisation or an authorisation slip duly signed by the Clerk, and where necessary also by the appropriate Chairman, RFO or Budget Manager.

Contracts may not be disaggregated to avoid controls imposed by these regulations.
- 4.2. No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the council, or duly delegated committee. During the budget year and with the approval of Council, or duly delegated Committee, having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').
- 4.3. Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year, .
- 4.4. The salary budgets are to be reviewed at least annually in October for the following financial year and such review shall be evidenced by a hard copy schedule signed by the Clerk and the Chairman of the Policy & Finance Committee. The RFO will inform committees of any changes impacting on their budget requirement for the coming year in good time.
- 4.5. In cases of extreme urgency and risk to the delivery of council services or to the reputation of the Council, the Clerk may authorise revenue expenditure on behalf of the Council which in the Clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £5,000 The Clerk shall report such action to the chairman as soon as possible and to the Council as soon as practicable thereafter.
- 4.6. No expenditure shall be authorised in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the Council is satisfied that the necessary funds are available and the requisite borrowing approval has been obtained.
- 4.7. All capital works shall be administered in accordance with the council's standing orders and financial regulations relating to contracts.
- 4.8. The RFO shall regularly provide the council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall

show explanations of material variances. For this purpose "material" shall be in excess of 10% of the budget or £1,000 whichever is greater.

- 4.9. Changes in earmarked reserves shall be approved by Council as part of the budget setting and budget control process.

5. BANKING ARRANGEMENTS AND SCRUTINY OF PAYMENTS

- 5.1 The council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by the council; banking arrangements may not be delegated to a committee. They shall be reviewed annually for safety and efficiency & as soon as reasonably practical following the departure of a signatory.
- 5.2 The RFO shall prepare a schedule of all payments, forming part of the Agenda for the Meeting and present the schedule to the Policy and Finance Committee. That Committee shall review the schedule for compliance and, having satisfied itself shall approve payment by a resolution of the Policy and Finance Committee. The approved schedule shall be ruled off and initialed by the Chairman of the Meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting at which payment was approved. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.
- 5.3 All invoices for payment shall be examined, verified and certified by the relevant budget manager to confirm that the work, goods or services to which each invoice relates has been received, carried out, examined and represents expenditure previously approved by the council.
- 5.4 The relevant budget manager shall examine invoices for arithmetical accuracy and assign them to the appropriate expenditure heading. The RFO shall take all steps to pay all invoices submitted, and which are in order, in a timely manner and in any event, within 28 days and report this at the next available Policy and Finance Committee Meeting
- 5.5 The Clerk and RFO shall have delegated authority to authorise the payment of items as set out in section 4 and in the following circumstances:
- a) If a payment is necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998, and the due date for payment is before the next scheduled Meeting of council, where the Clerk and RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of the Policy and Finance Committee;
 - b) An expenditure item authorised under 5.6 below (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting of the Policy and Finance Committee; or
 - c) fund transfers within the councils banking arrangements up to the sum of £50,000, per month, per account, provided that a list of such payments shall be submitted to the next appropriate meeting of the Policy and Finance Committee.
- 5.6 In respect of grants the Policy & Finance Committee shall approve expenditure within any limits set by council and in accordance with any policy statement approved by council. Any Revenue or Capital Grant in excess of £5,000 shall before payment, be subject to ratification by resolution of the Council.

- 5.7 Members are subject to the Code of Conduct that has been adopted by the council and shall comply with the Code and Standing Orders when a decision to authorise or instruct payment is made in respect of a matter in which they have a disclosable pecuniary or other interest, unless a dispensation has been granted.
- 5.8 The council will aim to rotate the duties of members in these Regulations so that onerous duties are shared out as evenly as possible over time.
- 5.9 Any changes in the recorded details of suppliers, such as bank account records, shall be approved by the Clerk or RFO.

6. INSTRUCTIONS FOR THE MAKING OF PAYMENTS

- 6.1. The council will make safe and efficient arrangements for the making of its payments.
- 6.2 Following authorisation under Financial Regulation 4 above, the Council, a duly delegated committee or, if so delegated, the Clerk or RFO may give instruction that a payment shall be made.
- 6.3 All instructions for payment shall be processed in accordance with a resolution of Council or duly delegated Committee.
- 6.4. Cheques or orders for payment drawn on the bank account in accordance with the schedule as presented to council or committee shall require any two signatures of the Clerk, the Deputy Clerk, the RFO or Members for sums under £1,000 or two members of the Council or one member and countersigned by the Clerk in any other case. If a member who is also a bank signatory has declared a disclosable pecuniary interest, or has any other interest, in the matter in respect of which the payment is being made, that Councillor shall be required to consider Standing Orders, and thereby determine whether it is appropriate and / or permissible to be a signatory to the transaction in question.
- 6.5. To indicate agreement of the details shown on the cheque or order for payment with the counterfoil and the invoice or similar documentation, the signatories shall each also initial the cheque counterfoil.
- 6.6. Any payment authorisation signatures, including cheque signatures that are obtained away from Council or authorised Committee meetings shall be reported to the Policy & Finance Committee at the next convenient meeting.
- 6.7. If thought appropriate by the council, payment for utility supplies (energy, telephone and water) and any National Non-Domestic Rates may be made by variable Direct Debit provided that the instructions are signed by two members and any payments are reported to council as made. The approval of the use of a variable Direct Debit shall be renewed by resolution of the council at least every two years.
- 6.8. If thought appropriate by the council, payment for certain items (principally Salaries) may be made by Banker's Standing Order provided that the instructions are signed, or otherwise evidenced by two members and are retained and any payments are reported to the Policy & Finance Committee. The approval of the use of a Banker's Standing Order shall be renewed by resolution of the council at least every two years.
- 6.9. If thought appropriate by the council, payment for certain items may be made by BACS or CHAPS methods provided that the instructions for each payment are signed, or otherwise evidenced, by two authorised bank signatories, are retained and any payments

are reported to the Policy & Finance Committee. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.

- 6.10 If thought appropriate by the council payment for certain items may be made by internet banking transfer provided evidence is retained showing how the payments have been approved.
- 6.11. No employee or councillor shall disclose any PIN or password, relevant to the working of the council or its bank accounts, to any person not authorised in writing by the council or a duly delegated committee.
- 6.12. Regular back-up copies of the records on any computer shall be made and shall be stored securely away from the computer in question, and preferably off site.
- 6.13. The council, and any members using computers for the council's financial business, shall ensure that anti-virus, anti-spyware and firewall, software with automatic updates, together with a high level of security, is used.
- 6.14. Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator. The Bank Mandate approved by the council shall identify a number of councillors who will be authorised to approve transactions on those accounts. The bank mandate will state clearly the amounts of payments that can be instructed by the use of the Service Administrator alone, or by the Service Administrator with a stated number of approvals.
- 6.15. Access to any internet banking accounts will be directly to the access page (which may be saved under "favourites"), and not through a search engine or e-mail link. Remembered or saved passwords facilities must not be used on any computer used for council banking work. Intentional breach of this Regulation will be treated as a very serious matter under these regulations.
- 6.16. Changes to account details for suppliers, which are used for internet banking may only be changed on written hard copy notification by the supplier and supported by hard copy authority for change signed by two of the Clerk, the RFO and a Member. A programme of regular checks of standing data with suppliers will be followed.
- 6.17. Any Debit Card, Credit Card or Charge Card issued for use will be specifically restricted to Budget Managers and will also be restricted to a single transaction with an appropriate limit and never more than a maximum value of £2,999 unless authorised by council or policy and finance committee in writing before any order is placed.
- 6.18. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the Policy & Finance Committee. Transactions and purchases made will be reported to the Policy & Finance Committee and authority for topping-up shall be at the discretion of the Policy & Finance Committee.
- 6.19. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk and/or the Office Manager and shall be subject to automatic payment in full at each month-end. Personal credit or debit cards of members or staff shall not be used under any circumstances.
- 6.20. The RFO may provide petty cash to officers for the purpose of defraying operational and other expenses. Vouchers for payments made shall be forwarded to the RFO with a claim for reimbursement.
 - a) The RFO shall maintain 3 petty cash floats of £200 (Office), £100 (Visitor Information Centre) and £100 (the Place) for the purpose of defraying

- operational and other expenses. Vouchers for payments made from petty cash shall be kept to substantiate the payment.
- b) Income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.
 - c) Payments to maintain the petty cash float shall be shown separately on the schedule of payments presented to the Policy & Finance Committee under 5.2 above.
 - d) A further float may be established from time to time to defray operational expenditure in respect of events. Such floats will be subject to the same controls that are set out above in paragraph 6.20, a) to c).

7. PAYMENT OF SALARIES

- 7.1. As an employer, the council shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation. The payment of all salaries shall be made in accordance with payroll records and the rules of PAYE and National Insurance currently operating, and salary rates shall be as agreed by council, or duly delegated committee.
- 7.2. Payment of salaries and payment of deductions from salary such as may be required to be made for tax, national insurance and pension contributions, or similar statutory or discretionary deductions must be made in accordance with the payroll records and on the appropriate dates stipulated in employment contracts, provided that each payment is reported to the next available Policy & Finance Committee meeting, as set out in these regulations above.
- 7.3. No changes shall be made to any terms and conditions of employment without the prior consent of the Policy & Finance Committee.
- 7.4. Each and every payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a separate confidential record (confidential cash book). This confidential record is not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:
 - a) by any councillor who can demonstrate a need to know;
 - b) by the internal auditor;
 - c) by the external auditor; or
 - d) by any person authorised under Audit Commission Act 1998, or any superseding legislation.
- 7.5. The total of such payments in each calendar month shall be reported with all other payments as made as may be required under these Financial Regulations, to ensure that only payments due for the period have actually been paid.
- 7.6. An effective system of personal performance management should be maintained for the senior officers.
- 7.7. Any termination payments shall be supported by a clear business case and reported to the council. Termination payments shall only be authorised by the Staffing Committee.
- 7.8. Before employing interim staff the council must consider a full business case.

8. LOANS AND INVESTMENTS

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

9. INCOME

- 9.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.
- 9.2. Particulars of all charges to be made for work done, services rendered or goods supplied shall be agreed annually by the council, notified to the RFO and the RFO shall be responsible for the collection of all accounts due to the council.
- 9.3. The council will review all fees and charges at least annually, following a report of the Clerk.
- 9.4. Any sums found to be irrecoverable and any bad debts shall be reported to the council and shall be written off in the year.
- 9.5. All sums received on behalf of the council shall be banked intact as directed by the RFO. In all cases, all receipts shall be deposited with the council's bankers with such frequency as the RFO considers necessary.
- 9.6. The origin of each receipt shall be entered on the paying-in slip.
- 9.7. Personal cheques shall not be cashed out of money held on behalf of the council.
- 9.8. The RFO shall promptly complete any VAT Return that is required. Any repayment claim due in accordance with VAT Act 1994 section 33 shall be made at least annually coinciding with the financial year end.

- 9.9. Where any significant sums of cash are regularly received by the council, the RFO shall take such steps as are agreed by the council to ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control such as ticket issues, and that appropriate care is taken in the security and safety of individuals banking such cash.
- 9.10. Any income arising which is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the council (to meet expenditure already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any council meeting (see also Regulation 16 below).

10. ORDERS FOR WORK, GOODS AND SERVICES

- 10.1. An official order or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Orders over £500 must be approved by the Clerk or Deputy Clerk. Orders under £500 may be approved by the Office Services Manager. Copies of all orders shall be retained.
- 10.2. Order records shall be controlled and maintained by the RFO.
- 10.3. All members and Officers are responsible for obtaining value for money at all times. An officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three or more quotations or estimates from appropriate suppliers, subject to any de minimis provisions in Regulation 11 (l) below.
- 10.4. A member may not issue an official order or make any contract on behalf of the council.
- 10.5. The RFO shall verify the lawful nature of any proposed purchase before the issue of any order, and in the case of new or infrequent purchases or payments, the RFO shall ensure that the statutory authority shall be reported to the meeting at which the order is approved so that the Minutes can record the power being used.

11. CONTRACTS

- 11.1. Procedures as to contracts are laid down as follows:
- a) Every contract shall comply with these financial regulations, and no exceptions shall be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (vi) below:
 - i. for the supply of gas, electricity, water, sewerage and telephone services;
 - ii. for specialist services such as are provided by solicitors, accountants, surveyors and planning consultants;
 - iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
 - iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the Council;
 - v. for additional audit work of the external Auditor up to an estimated value of £500 (in excess of this sum the Clerk and RFO shall act after consultation with the Chairman and Vice Chairman of council); and

- vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.
- b) Where the Council intends to procure or award a public supply contract, public service contract or public works contract as defined by the Public Contracts Regulations 2015 ("The Regulations") which is valued at £25,000 or more, the Council shall comply with the relevant requirements of the Regulations.
- c) The full requirements of the Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceeds thresholds in the Regulations set by the Public Contracts Directive 2014/24EU (which may change from time to time).
- d) When applications are made to waive financial regulations relating to contracts to enable a price to be negotiated without competition the reason shall be set out in a recommendation to the council.
- e) Such invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post. Each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract.
- f) All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of council
- g) If less than three tenders are received for contracts above £25,000 or if all the tenders are identical the council may make such arrangements as it thinks fit for procuring the goods or materials or executing the works.
- h) Any invitation to tender issued under this regulation shall refer to the terms of the Bribery Act 2010.
- i) When it is to enter into a contract of less than £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk or RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £3,000 and above £100 the Clerk or RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10 (3) above shall apply.
- j) The council shall not be obliged to accept the lowest of any tender, quote or estimate, but reasons must be recorded for any such decision.
- k) Should it occur that the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, provided that the specification does not change, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision making process was being undertaken.

12. PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS

12.1. Payments on account of the contract sum shall be made within the time specified in the contract by the RFO upon authorised certificates of the architect or other

consultants engaged to supervise the contract (subject to any percentage withholding as may be agreed in the particular contract).

- 12.2. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments. In any case where it is estimated that the total cost of work carried out under a contract, excluding agreed variations, will exceed the contract sum of 5% or more a report shall be submitted to the council.
- 12.3. Any variation to a contract or addition to or omission from a contract must be approved by the council and Clerk to the contractor in writing, the council being informed where the final cost is likely to exceed the financial provision.

13. STORES AND EQUIPMENT

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

14. ASSETS, PROPERTIES AND ESTATES

- 14.1. The Clerk shall make appropriate arrangements for the custody of all title deeds and Land Registry Certificates of properties held by the council. The RFO shall ensure a record is maintained of all properties held by the council, recording the location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held in accordance with Accounts and Audit Regulations.
- 14.2. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, save where the estimated value of any one item of tangible movable property does not exceed £500.
- 14.3. No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law, In each case a Report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).
- 14.4. No real property (interests in land) shall be purchased or acquired without the authority of the full council. In each case a Report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).

- 14.5. Subject only to the limit set in Reg. 14.2 above, no tangible moveable property shall be purchased or acquired without the authority of the full council. In each case a Report in writing shall be provided to council with a full business case.
- 14.6. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

15. INSURANCE

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

16. CHARITIES

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

17. RISK MANAGEMENT

- 17.1. The council is responsible for putting in place arrangements for the management of risk. The Clerk, with the RFO, shall prepare, for approval by the council, risk management policy statements in respect of all activities of the council. Risk policy statements and consequential risk management arrangements shall be reviewed by the council at least annually.
- 17.2. When considering any new activity, the Clerk, with the RFO, shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the council.

18. SUSPENSION AND REVISION OF FINANCIAL REGULATIONS

- 18.1. It shall be the duty of the council to review the Financial Regulations of the council annually. The Clerk shall make arrangements to monitor changes in legislation or proper practices and shall advise the council of any requirement for a consequential amendment to these financial regulations.
 - 18.2. The council may, by resolution of the council duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations provided that reasons for the suspension are recorded and that an assessment of the risks arising has been drawn up and presented in advance to all members of council.
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REPORT TO POLICY & FINANCE COMMITTEE – 22nd SEPTEMBER 2021

APPLICATION OF CIL RECEIPTS

1. BACKGROUND

- 1.1 The Community Infrastructure Levy, CIL, is a mechanism by which property developers contribute to the costs of infrastructure required to service their developments. The CIL regulations state:
- “A local council must use CIL receipts passed to it to support the development of the local council’s area or any part of that area, by funding –
- a) The provision, improvement, replacement, operation or maintenance of infrastructure; or
 - b) Anything else that is concerned with addressing the demands that development places on an area. “
- 1.2 The levy is collected by the planning authority and a proportion is passed on to the Town Council. At the end of March 2021, the Town Council held a balance of £45,634.90. A formal decision is required in order to use CIL funds for any project.

2. CIL Receipts & Allocations 2021/22

- 2.1 During 2021/22, additional CIL receipts of £4,172.11 have been received to the end of August. The balance of CIL receipts therefore currently stands at £49,807.01.
- 2.2 No CIL receipts have been applied so far in the current year, however provision was made in the 2021/22 budget to use £8,000 of CIL receipts to fund development of a Columbarium. This project has not yet started.
- 2.3 There also remain outstanding commitments to complete work on projects which began in earlier years. These include the Human Sundial for which there remains an outstanding commitment of £5,403 and improvements at Carvers Grounds for which £440 of the approved budget of £10,000 remains outstanding.
- 2.4 A further receipt of funds is anticipated during the second half of the year but there is no indication yet of the amount that might be expected.

3. FINANCIAL IMPLICATIONS

- 3.1 The balance of CIL funds is currently £49,807 of which £5,843 is committed towards the completion of existing projects and a further £8,000 has been earmarked for the Columbarium project. There remains an uncommitted balance of £35,964.

4. RECOMMENDATION

It is **recommended** that:-

- 4.1 Members note the current balance of CIL funding.

For further information please contact:

Rory Fitzgerald, Finance Manager or Chris Wilkins, Town Clerk

Tel: 01425 484723

Tel: 01425 484720

rory.fitzgerald@ringwood.gov.uk

Chris.wilkins@ringwood.gov.uk

POLICY & FINANCE COMMITTEE

22nd September 2021

Ringwood Post Office

1. Introduction and reason why decision required

- 1.1 Members will have seen a recent letter from Post Office announcing that its efforts to restore a Post Office service in Ringwood town centre (following the closure of McColl's Newsagents) have not succeeded and are not being pursued further. This report considers the possible use of Ringwood Gateway as a branch and seeks direction from members as to whether this should be further investigated.

2. Background information, options, impact assessment and risks

- 2.1 Although Post Office branches remain in Ringwood (at Parsonage Barn Lane and Butlers' Lane, Poulner) the absence of an office in the town centre is likely to be or become a very real inconvenience to many businesses and residents and to contribute to the decline of the town centre over time. It is therefore entirely fitting for members to consider if the Town Council could act itself to fill need.
- 2.2 The Town Council has legal power, by virtue of the general power of competence, to do anything that any ordinary person can do, so it would, in principle, be able to negotiate with Post Office to take on a branch franchise. Using the Gateway for this purpose, however, would require the agreement of New Forest District Council and Hampshire County Council as well. (The Town Council could, instead, lease or buy other premises for the purpose, even possibly the premises vacated by McColl's. That possibility is not further considered in this report but could be investigated if members desire.)
- 2.3 Post Office advertises branch franchise opportunities online at <https://corporate.postoffice.co.uk/business-opportunities>. The emphasis there on applicants being "sales-focused" and "entrepreneurial" does not suggest that the Council is the kind of partner Post Office is looking for. If (as the letter suggests) it has already decided that no branch is needed in the town centre, negotiating a franchise may not be easy, but the "opportunity" is still mentioned on their site.
- 2.4 Security and other practical requirements would probably dictate a need for physical adaptations that may be expensive to implement. It seems reasonable to assume that neither NFDC nor HCC would oppose these outright, much less clear if they would be willing to contribute to their cost. The extent of these adaptations is likely to depend on the range of services to be offered and on whether it would be practicable to combine Post Office serving positions with the existing ones. This would also bear on the staffing implications.
- 2.5 It appears that the business model used by the Post Office is that of a franchise with a named individual "postmaster"; so, in legal terms it would not be the Council taking on the service but, presumably, someone employed by the Council. No existing officers would have the capacity to take this role on so it would be necessary to recruit someone, along possibly with additional support staff.
- 2.6 The franchise model assumes a financial "synergy" between the Post Office and another business run by the franchisee from the same premises with each benefiting from the footfall generated by the other. The Council Office would derive no such financial benefit from additional footfall and the cost of running the service is very likely to exceed, quite significantly, the income generated by it. However, combining a Post Office with the Information Service, would generate a synergy of a different kind; a combining under one roof of services that residents and businesses might find very useful. Whether though this community benefit would be such as to meet Post Office's criteria for a "community branch" entitled to greater financial support is unclear at present.

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- 2.7 It is rather troubling from a financial standpoint that Post Office was unable to interest any other business in the town centre. If the opportunity is unattractive to other retailers (for whom the footfall might be valuable) it seems likely to be even more expensive for the Council to sustain (for whom it is not).
- 2.8 We also need to consider the impact of the likely additional footfall on the Gateway. Currently, this is very variable, being busy when parking clocks are in high demand but quiet at others. Adding a Post Office service or counter would be likely to make it busy all the time and lead to significant queueing and crowding at times of peak demand (Christmas, say). We also need to think about the registration service and use of the Forest Suite for ceremonies. HCC might be concerned at the impact on these (would you choose to get married in a post office?)

3. Issues for decision and any recommendations

Should officers investigate further the possibility of providing a Post Office service from Ringwood Gateway?

For further information, contact:

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

Jo Hurd, Deputy Clerk
Direct Dial: 01425 484721
Email: jo.hurd@ringwood.gov.uk

Current Projects Update

No.	Name	Status	Recent developments	Description and notes	Lead Officer/Member	Financing
Full Council						
FC1	Long Lane Football Facilities Development	In progress	Application for planning permission submitted. VAT consultant's initial advice on business arrangements received. Business and legal arrangements being placed with lawyers. AGP contract awarded. Other procurement being planned.	A joint venture with Ringwood Town Football Club and AFC Bournemouth Community Sports Trust to improve the football facilities for shared use by them and the community.	Town Clerk	No financial commitment yet
FC2	Strategic Plan	On hold - awaiting officer availability		Exploring ideas for medium term planning	Town Clerk	N/A
Planning Town & Environment Committee						
PTE1	Neighbourhood Plan	In progress	Steering Group met to consider risks associated with NFDC Local Plan Part 2 review; changes in national policy; and resourcing the project. Agreed to continue to prepare NP, with 4 Team leads project managing for the time being. Grant of £5,000 awarded to cover consultants' fees, as per the Project Plan.	To prepare a Neighbourhood Plan for the civil parish of Ringwood but limited in scope to a few specified themes.	Deputy Clerk	Budget of £21,500 (£3,800 in 2021/22 budget, £3,000 in General Reserve and £14,700 to be funded by Locality grant)
PTE2	Human Sundial	In progress	Work to refurbish human sundial and install surrounding benches now complete. HCC awaiting materials to complete area around Oriental Plane tree. Electricity box to be repainted by Mens Shed. "Ribbon cutting" event to be held on 18th September.	Replacement of damaged sundial and surrounding paviers; installation of removable benches to protect it for the future - working with HCC (Principal Designer and Contractor)	Deputy Clerk	£5,295.15 spent from budget of £10,657 to be funded from CIL and contribution of £5,249.15 from Carnival
PTE3	Crow Stream Maintenance	Annual recurrent	Spraying of stream banks completed on 1 April. Annual stream clearance to be carried out by volunteers on 9 September.	Annual maintenance of Crow Ditch and Stream in order to keep it flowing and alleviate flooding	Deputy Clerk	£1,120 spent to be funded by transfer from earmarked reserve

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

A31 widening scheme	In progress	West Street junction with A31 closed and traffic flow reversed in Meeting House Lane. Works in West Street completed. Works to divert water main ongoing. Works on A31 to commence October 2021 and due for completion by November 2022.	Widening of A31 westbound carriageway between Ringwood and Verwood off slip to improve traffic flow; associated town centre improvements utilising HE Designated Funds	Highways England (HE)	HE funded
SWW Water Main Diversion (associated with A31 widening scheme)	In progress	Currently on schedule to advance from Bickerley Gardens to Mansfield Road at end of September. Pipe laying across Bickerley almost complete - land to be fully restored by SWW. Directional drilling to lay pipe under River Avon and Bickerley Millstream ongoing. Site compound in place at the southern end of Bickerley until end of year.	Diversion of water main that runs along the A31 westbound carriageway.	South West Water / Kier	HE funded
Pedestrian crossings Christchurch Road	Completed		Informal pedestrian crossings to the north and south of roundabout at junction of Christchurch Road with Wellworthy Way (Lidl)	Hampshire CC	Developers contributions
Moortown drainage improvements	In progress		HCC considering a controlled opening of the system in Moortown Lane to alleviate highway flooding	Hampshire CC	Developers contributions
Pedestrian crossing Castleman Way	On hold	Site does not meet HCC criteria for toucan crossing. Agreed to revisit following promotion of cycle path through Forest Gate Business Park.	Toucan crossing in Castleman Way to improve pedestrian and cycle route between town centre and Moortown	Hampshire CC	Developers contributions
Cycleway signage and improvements	Completed		New signage and minor improvements to cycleway between Forest Gate Business Park and Hightown Road	Hampshire CC	HE Designated Funds
Carvers footpath/cycle-way improvement	Completed		Creation of shared use path across Carvers between Southampton Road and Mansfield Road	Hampshire CC	Developers contributions
Crow Lane Footpath	In progress	Developers' contributions paid to HCC to implement.	New footpath to link Beaumont Park with Hightown Road, alongside west of Crow Lane	Hampshire CC	Developers contributions
Surfacing of Castleman Trailway	In progress	Developers' contributions paid to HCC to implement. RTC carried out clearance on behalf of HCC so that the path is accessible through the summer, prior to surfacing.	Dedication and surfacing of bridleway between old railway bridge eastwards to join existing surfacing	Hampshire CC	Developers contributions
Replacement Tree - Market Place	In progress	HCC confirmed stump will be ground out by the end of the year and a fastigate English Oak will be planted in its place by end March 2022.	New tree to replace tree stump in Market Place.	Hampshire CC	HCC funded



Policy & Finance Committee

PF1	Website renewal	In progress	The initial content of the new site is now almost complete. Staff training has been arranged in readiness for transfer to the new hosting arrangements.	Arranging a new website that is more responsive, directly editable by Council staff and compliant with accessibility regulations.	Town Clerk	Funded from agreed budget.
PF2	Greenways planning permission renewal	Cancelled	Committee decided on 17 Feb 2021 not to seek renewal	Preparing a planning application to renew the lapsed permission for a detached bungalow	Town Clerk	
PF3	Youth Detached Outreach work	In progress	The appointed third party provider has recruited the workers needed and they have started work. A review of the work is scheduled for December.	To provide youth workers for detached outreach work	Carvers Manager	
PF4	Review of governance documents	In progress	Revisions to Financial Regulations prepared for consideration by committee.	Periodic review of standing orders, financial regulations, committee terms of reference, delegated powers, etc. to maintain suitability and fitness	Town Clerk	
PF5	Poulner Lakes Lease	On hold - awaiting track maintenance solution	Report on track maintenance options considered at meeting on 7th July. Officers working to implement members' recommendations.	Negotiating a lease from Ringwood & District Anglers' Association of the part of the site not owned by the Council	Town Clerk	

Recreation, Leisure & Open Spaces Committee

RLOS1	War Memorial repair	Completed	The repair has been completed. An inspection and maintenance regime is being implemented. A re-dedication ceremony was held on 15th August 2021.	Repair by conservation specialists with Listed Building Consent with a re-dedication ceremony after.	Town Clerk	£8,596 spent. Grant award leaves £4,776 to be funded from donations and general reserve.
RLOS2	Bickerley tracks	Completed	Fresh gravel has been laid. No structural change is feasible at present.	Enhanced repair of tracks to address erosion and potholes (resurfacing is ruled out by town green status) and measures to control parking.	Town Clerk	Nothing yet committed or agreed
RLOS3	Public open spaces security	Completed	The agreed works have all now been completed and a proposal by community groups to plant the new earth bunds has been accepted.	Review of public open spaces managed by the Council and measures to protect them from unauthorised encampments and incursions by vehicles	Town Clerk	Revised budget of £6,300 for emergency measures agreed.
RLOS4	Grounds department sheds replacement	In progress	Cllr Briars met grounds staff to define needs and the project scope in order to prepare an outline specification.	A feasibility study into replacing the grounds maintenance team's temporary, dispersed & sub-standard workshop, garaging and storage facilities. Combined with a possible new car park for use by hirers of and visitors to the club-house.	Town Clerk	Capital budget of £10,000
RLOS5	Cemetery development	In progress	Action to follow up the decisions made by committee on 7th July is being planned.	Planning best use of remaining space, columbarium, etc.	Town Clerk	Capital budget of £25,000 (but unlikely to finish in 2021-22 and therefore to be carried into an earmarked reserve)
RLOS6	Community Allotment	Concluded by adapting to ongoing processes	Agreed to treat as an informal joint venture between the Council and the tenants' association.	Special arrangement needed for community growing area at Southampton Road	Town Clerk	
RLOS7	Bowling Club lease	In progress	Draft heads of terms of new lease under discussion	Request by Ringwood Bowling Club for lease to be extended in space and term for a replacement club-house.	Town Clerk	
RLOS8	Ringwood Youth Club	On hold awaiting officer availability		Winding up the redundant CIO to terminate filing requirements	Town Clerk	
RLOS9	Aerator repair	Completed	The attachment has been returned and is back in service following the overhaul.	Major overhaul to extend life of this much-used attachment	Grounds Foreman	
RLOS10	Waste bin replacement programme	In progress	The first 17 bins have been delivered and are being installed as pressure of work allows. More will be ordered later this year.	Three-year programme to replace worn-out litter and dog-waste bins	Grounds Foreman	
RLOS11	Ash Grove Fence repair	Completed	The grounds foreman has inspected the completed fence and signed off the final payment to the contractor.	Replacing the worn-out fence around the play area	Grounds Foreman	
RLOS12	Van replacement	On hold awaiting officer availability		Replacing the grounds foreman's diesel van with an electric vehicle	Grounds Foreman	
RLOS13	Bickerley compensation claim	In progress	Officers presented a report at the meeting on 21st April.	Statutory compensation claim for access and damage caused by drainage works	Deputy Clerk	
RLOS14	Poulner Lakes waste licence	On hold awaiting officer availability		Arranging to surrender our redundant waste licence to avoid annual renewal fees	Town Clerk	
RLOS15	Acorn bench at Friday's Cross	Completed	Men's Shed have completed the refurbishment to the specification agreed with the original supplier.	Arranging the re-painting of this bespoke art-work	Town Clerk	
RLOS16	Town Safe	On hold awaiting officer availability	Preliminary contacts with PCC and Conservation Officer	Possible re-paint of this important survival, part of a listed structure	Town Clerk	
RLOS17	New allotments site	In progress	Practical Completion of site agreed following inspection. Decision to proceed agreed at February meeting. Legal work in progress.	The transfer to this Council (pursuant to a s.106 agreement) of a site for new allotments off Crow Arch Lane	Town Clerk	
RLOS18	Cemetery map and registers digitisation	In progress	Registers have been scanned. Digital map is being prepared.	Digitisation of cemetery records to facilitate remote working, greater efficiency and, eventually, direct public access	Town Clerk	Capital budget of £5,000

RLOS19	Carvers Strategic Development	In progress	Preparations for a public consultation are being led by Cllr. Frederick.	Devising a strategic vision and plan for the future of Carvers Recreation Ground pulling together proposals for additional play equipment and other features	Carvers Manager
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Staffing Committee

S1	HR support contract renewal	In progress	Discussions initiated.		Town Clerk
S2	Finance Staffing review	Completed		Reassessing staffing requirements and capacity for finance functions and re-negotiating staff terms	Town Clerk

Proposed/Emerging Projects Update

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