

Ringwood Town Council

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

POLICY & FINANCE COMMITTEE

Dear Member

11th July 2019

A meeting of the above Committee will be held at the Forest Suite, Ringwood Gateway on **Wednesday 17th July 2019** at 7.00pm and your attendance is requested.

Mr C Wilkins
Town Clerk

AGENDA

1. PUBLIC PARTICIPATION

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

2. APOLOGIES FOR ABSENCE

3. DECLARATIONS OF INTEREST

4. MINUTES OF THE PREVIOUS MEETING

To approve as a correct record the minutes of the meeting held on 19th June 2019

5. GRANT AID

To consider a grant aid application from Sgt Raymond Dean and the Pilots of Ibsley Day (*Report A*)

6. FINANCIAL REPORTS (*Report B attached*):

- a. To receive and authorise list of payments made on Imprest Account for June
- b. To receive and authorise list of Petty Cash payments for June
- c. To receive the bank reconciliation report
- d. To receive Statement of Town Council Balances and authorise Inter Account Transfers
- e. To receive the Finance Manager's budgetary monitoring report
- f. To receive the final internal audit report 2018/19

7. BUDGET SETTING PROCESS

To consider the Town Clerk's report on the budget setting process (*Report C*)

8. WASTE MANAGEMENT LICENCE

To consider the Town Clerk's report in respect of the waste management licence (*Report D*)

9. FIREWORKS EVENT

To consider a recommendation from Recreation, Leisure and Open Spaces Committee that the total expenditure budget for the fireworks event be set at £10,000 (*OS/5894 refers*)(*Report E*)

10. PROJECTS

To receive an update in relation to projects (*Report F*)

If you would like further information on any of the agenda items, please contact Jo Hurd, Deputy Town Clerk on (01425) 484721 or email jo.hurd@ringwood.gov.uk.

Committee Members

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

Student Advisors

Oliver Magor
Jonathan Skirton
Tom Weetman

Copied by e-mail to other members for information



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	Mr and Mrs Raymond Dean
Charity Registration Number (if appropriate)	
Postal Address for the organisation (if there is one)	The Old Chapel Croft Road Neacroft Bransgore BH23 8JS
Please tick to confirm that contact details have been provided on page 1	<input checked="" type="checkbox"/>

Details of Grant Request

Amount requested	£ 250.00
What is the purpose of the grant?	<p>We are looking for sponsors to fund a Spitfire display to add to the Sgt Raymond Dean and The Pilots Ibsley day. See link this is what we hope to get if we can raise the funds www.warandpeace.uk.com We need to raise £2,400.00 we wondered if you could help?</p> <p>Acknowledge to all sponsors will be displayed .</p> <p>The organiser, Ray Dean's uncle also called Raymond Dean flew a Spitfire from Ibsley airfield in WW2. He was killed on 17th November 1941 at the age of 19 the youngest pilot to be killed from Ibsley near Ringwood Hampshire BH24 3NL</p> <p>We have arranged a flypast over Ibsley for the 30th August in his and all of the Pilots honour.</p> <p>One of the directors of "The secret Spitfire" is to show the film at Ibsley hall and a Q&A session with an engineer .</p> <p>As well as the Flypast and film there will be many displays of vehicles, spitfire parts, etc. A BBQ and music to make the day memorable. We want to attract as many people as we can to raise money for the Royal British Legion.</p> <p>A Spitfire on display would very much add to the event.</p>
How would the people of Ringwood benefit from your receiving this grant?	<p>The people of Ringwood would learn and understand about the History of the area and about the people who sacrificed their lives for them.</p>

A

How many Ringwood people would benefit?		Whoever wants to know about their history, Also a fun day for the region for locals and holiday makers.
Total cost of project	£2400.00	

Information about your Organisation

Membership:	What facilities do you provide? New Venture held at Ibsley Hall Ticket event in aid of Royal British Legion including BBQ and show of Scarlet Swing
Subscription: £	
Names of competing or similar organisations	Organised with advice from The Ibsley Historical group no competition.
Please tick to confirm that payment details have been provided on page 1	<input checked="" type="checkbox"/>

Funds available to your organisation
(apart from this grant application)

Cash in hand: £1,300.00	Annual income: £ N/A	
Other sponsoring bodies and amounts donated by them	Hampshire electro Plating	£250
	Ellingham, Harbridge & Ibsley council	£ 250
	RMD Engineering (Lymington)ltd	£250
Have you applied, or do you intend to apply, to any other sponsoring bodies for funding? If so, please give details.	We are asking many companies on Hurn airport .and any companies who supply our company. RMD	

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	

RINGWOOD TOWN COUNCIL

FINANCIAL REPORTS FOR

POLICY & FINANCE COMMITTEE MEETING

17TH JULY 2019

Paid Expenditure Transactions

between 01/06/19 and 30/06/19

Start of year 01/04/19

Cheque	Paid date	Tn no	Order	Gross	Vat	Net	Cttee	Details	Heading	
DD 03/06/19	03/06/19	170		£403.00	£0.00	£403.00	RLOS	New Forest District Council	Rates Cemetery June 2019	3200/1/5
DD 03/06/19	03/06/19	171		£190.00	£0.00	£190.00	P&F	New Forest District Council	Rates Carvers C/House June 2019	2802/1/6
SO 03/06/19	03/06/19	181		£80.00	£0.00	£80.00	P&F	TLC Online	June 2019	2000/1/14
PC May 2019	04/06/19	153		£145.02	£0.00	£145.02	Counc	Ringwood Town Council	May 2019	10000
DD 05/06/19	05/06/19	116		£50.97	£8.49	£42.48	RLOS	UK Fuels Ltd	Unleaded fuel for EF66 AVD	3000/1/10
22	07/06/19	109		£120.76	£20.13	£100.63	P&F	New Forest Ice Cream	Food for resale at Carvers Clubhouse	2802/3/1
22	07/06/19	113		£1,826.37	£243.00	£1,583.37	RLOS	Upton Oil	1000ltr of red diesel 1000ltr of white diesel	3000/1/10
22	07/06/19	118		£168.00	£0.00	£168.00	P&F	CK Fitness	Refund for Carvers Clubhouse hire. (7 weeks)	2802/2/1
		121/1		£98.16	£16.36	£81.80	P&F	Hampshire County Council	819906 - A4 white copier paper	2000/1/8
		121/2		£10.45	£1.74	£8.71	P&F	Hampshire County Council	819255 - A3 white copier paper	2000/1/8
		121/3		£0.31	£0.05	£0.26	P&F	Hampshire County Council	838109 - metric ruler	2000/1/8
22	07/06/19	121	RTC803116	£108.92	£18.15	£90.77		Hampshire County Council	Split/Part Order	2000/1/8
22	07/06/19	129		£34.00	£0.00	£34.00	P&F	Taste Vending Ltd	Filter coffee for resale at Carvers Clubhouse	2802/3/1
21	07/06/19	137		£41.11	£0.00	£41.11	P&F	Peter Kelleher	Member's Allowance - May 2019	2200/1/3
DD 07/06/19	07/06/19	180		£445.32	£21.21	£424.11	P&F	British Gas	Greenways 14/02/19-15/05/19	2100/1
NFDC Tfr3	07/06/19	205		£7.05	£0.00	£7.05	P&F	New Forest District Council	NFDC Tfr3 R169590 Carvers C/House 28/05/19	2802/3/1
BGC 10/06/19	10/06/19	182		£140.00	£23.33	£116.67	P&F	Austin & Wyatt	Fees May 2019	2400/19
BP 13/06/19	13/06/19	172		£7,168.47	£0.00	£7,168.47	P&F	Hampshire County Council	Pensions May 2019	2600/1/3
BGC 13/06/19	13/06/19	183		£132.00	£22.00	£110.00	P&F	Austin & Wyatt	Fees June 2019	2400/19
NFDC Tfr3	13/06/19	206		£3.88	£0.00	£3.88	P&F	New Forest District Council	NFDC Tfr3 R70502 Carvers C/House 13/06/19	2802/3/1
		91/1		£21.86	£3.64	£18.22	P&F	Hampshire County Council	582101 - Heavy duty multi purpose cleaner and degreaser	2802/2/1
		91/2		£10.30	£1.72	£8.58	P&F	Hampshire County Council	816300 - Jumbo toilet rolls (1 case)	2802/2/1
		91/3		£8.09	£1.35	£6.74	P&F	Hampshire County Council	816200 - toilet rolls (1 case)	2802/2/1
		91/4		£10.73	£1.79	£8.94	P&F	Hampshire County Council	816800 - centrefeed wiper (6 rolls)	2802/2/1
		91/5		£2.74	£0.46	£2.28	P&F	Hampshire County Council	576312 - budgetwipe cloth	2802/1/2
24	14/06/19	91	RTC803084	£53.72	£8.96	£44.76		Hampshire County Council	part/split order	2802/2/1
		95/1		£2.62	£0.44	£2.18	P&F	Hampshire County Council	611500 - AA batteries (box of 10)	2000/1/8

Paid Expenditure Transactions

between 01/06/19 and 30/06/19

Start of year 01/04/19



Cheque	Paid date	Tn no	Order	Gross	Vat	Net	Cttee	Details	Heading	
		95/2		£4.73	£0.79	£3.94	P&F	Hampshire County Council	817999 - cream card (1pk)	2000/1/8
		95/3		£4.00	£0.67	£3.33	P&F	Hampshire County Council	762641 - A4 transparent folder	2000/1/8
		95/4		£0.00	£0.00	£0.00	P&F	Hampshire County Council		
24	14/06/19	95	RTC803075	£11.35	£1.90	£9.45		Hampshire County Council	split/part order	2000/1/8
24	14/06/19	114		£68.40	£11.40	£57.00	P&F	RFS Technology	Greenways, 71 Christchurch Road - Carry out routine maintenance of fire alarm systems. Tested both ground and 1st floor systems. Replaced batteries in ground floor fire alarm system.	2100/1
25	14/06/19	117		£9.99	£1.67	£8.32	RLOS	Screwfix	Titan collection bags for Cemetery and Carvers	3200/2/5
24	14/06/19	135		£125.67	£12.72	£112.95	P&F	Fernhill Wholesale	VIC re-sale merchandise.	2400/5/1
24	14/06/19	140		£456.00	£76.00	£380.00	RLOS	Newlands Training	Lantra Certificate Powered Pole Pruner Course - 13.05.19 Paul Ventham and Stephen Smith	3002/1
24	14/06/19	141		£54.00	£9.00	£45.00	RLOS	Central Southern Security	To supply L shaped heavy duty contact Re: The cemetery	3200/2/1
24	14/06/19	144		£125.00	£0.00	£125.00	RLOS	Forest Edge Electrical Services	New light in mens toilet at cemetery and call out fee for investigation and replacement of security light for office at cemetery.	3200/2/1
24	14/06/19	154		£39.40	£6.57	£32.83	P&F	Elliott Brothers Ltd	Wood for Bus sheltersseat - North Poulner Road	2100/4
		155/1		£353.17	£58.86	£294.31	RLOS	Peter Noble	Major Mower - replaced all blades, oil, nuts, etc.	3000/3/2
		155/2		£163.20	£27.20	£136.00	RLOS	Peter Noble	replaced inner tube	3000/3/2
		155/3		£286.02	£47.67	£238.35	RLOS	Peter Noble	Kubota Service	3000/3/2
24	14/06/19	155	RTC803086	£802.39	£133.73	£668.66		Peter Noble	split/part order	3000/3/2
26	17/06/19	93		£7.28	£1.21	£6.07	P&F	Amazon	A6 Document enclosed sticky envelopes	2000/1/8
26	17/06/19	100		£15.60	£0.00	£15.60	P&F	Indeed UK Operations Ltd	Recruitment (Charmaine Bennett payment on Lloyds credit card)	2801/1
26	17/06/19	111		£184.82	£21.32	£163.50	P&F	Booker	Food for resale at Carvers Clubhouse	2802/3/1
26	17/06/19	142		£12.00	£2.00	£10.00	P&F	ONE Training Services Ltd	Level 2 Award in food safety in catering course.	2802/2/6
26	17/06/19	173		£75.50	£7.53	£67.97	P&F	Sainsburys	food for Twinning Association Civic Function at Gateway.	2200/1/5
26	17/06/19	197		£94.85	£0.00	£94.85	P&F	Indeed UK Operations Ltd	May 2019 Advertising on Indeed.com	2801/1

Paid Expenditure Transactions

between 01/06/19 and 30/06/19

Start of year 01/04/19

Cheque	Paid date	Tn no	Order	Gross	Vat	Net	Cttee	Details	Heading
26	17/06/19	198		£326.50	£0.00	£326.50	P&F	Waitrose	Food purchases for Twinning Civic Function. 2200/1/5
26	17/06/19	199		£19.99	£0.50	£19.49	P&F	Winchester Cathedral Gift Shop	Book on Winchester - Gift to Mayor of Pont-Audemere (Twinning) 2200/1/5
June 2019	18/06/19	195		£12.50	£0.00	£12.50	Counc	Lloyds Bank	June 2019 10111
NFDC Tfr3	18/06/19	207		£19.46	£0.00	£19.46	P&F	New Forest District Council	NFDC Tfr3 R169723 Carvers C/House 10/06/19 2802/3/1
27	20/06/19	119		£92.32	£15.39	£76.93	P&F	New Forest Ice Cream	Food for resale at Carvers Clubhouse 2802/3/1
27	20/06/19	136		£59.47	£9.91	£49.56	RLOS	Peter Noble	Fuel dispenser. 3000/3/2
27	20/06/19	157		£46.87	£7.81	£39.06	RLOS	Peter Noble	oil / grit flap discs / cutting discs 3000/3/2
		158/1		£6.92	£1.15	£5.77	P&F	Hampshire County Council	570148 Evans bleach 2802/2/1
		158/2		£6.92	£1.15	£5.77	RLOS	Hampshire County Council	570148 - Evans bleach 3200/1/4
		158/3		£21.88	£3.65	£18.23	P&F	Hampshire County Council	582101 - Force Citrus heavy duty multi purpose cleaner and degreaser. 2802/2/1
27	20/06/19	158	RTC803131	£35.72	£5.95	£29.77		Hampshire County Council	split/part order 2802/2/1
27	20/06/19	159		£1,200.00	£200.00	£1,000.00	P&F	The Urban Greening Co	Gateway green roof maintenance - 2 visits in spring and autumn 2019 @ £500 each. 2000/3/4
27	20/06/19	160		£54.00	£9.00	£45.00	P&F	Insight Security & Facilities Ltd	Alarm responses during March 2019 of Cemetery, Carvers and Carvers Clubhouse 2802/2/1
27	20/06/19	161		£18.00	£3.00	£15.00	P&F	Insight Security & Facilities Ltd	Call out for Tractor shed response and activation 2802/2/1
27	20/06/19	177		£100.50	£16.75	£83.75	P&F	Purchase Power	Ink Cartridge for Franking Machine and postage 2000/1/10
27	20/06/19	178		£75.60	£12.60	£63.00	RLOS	Hampshire Transport Management	Contract No. 2383 - 01.05.19 - 31.05.19 Regular Rental 3000/3/4
27	20/06/19	179		£38.34	£6.39	£31.95	P&F	Itec	Copies Charged 2000/1/9
		188/1		£534.00	£89.00	£445.00	RLOS	Peter Noble	Stihl HL94 long reach hedge cutter 3000/3/1
		188/2		£1,389.60	£231.60	£1,158.00	RLOS	Peter Noble	Stihl HS82 hedge trimmer 3000/3/1
28	20/06/19	188	RTC803160	£1,923.60	£320.60	£1,603.00		Peter Noble	Hedge cutters ordered and received on 27 October 2017 but no invoice received for payment at the time (original order number 3002671) 3000/3/1
27	20/06/19	189		£34.00	£0.00	£34.00	P&F	Taste Vending Ltd	Filter Coffee - Bluemountain filter coffee - 50 x 60g 2802/3/1
27	20/06/19	190		£582.00	£97.00	£485.00	P&F	Quantuma LLP	50% of repairs at Ground Floor Offices, 71 Christchurch Road, Ringwood 2100/1

Paid Expenditure Transactions

between 01/06/19 and 30/06/19

Start of year 01/04/19



Cheque	Paid date	Tn no	Order	Gross	Vat	Net	Cttee	Details	Heading	
27	20/06/19	191		£54.00	£9.00	£45.00	P&F	Insight Security & Facilities Ltd	For alarm response during May 2019 Office, Workshop and Storage at Cemetery, Carvers Recreation Ground storage units and Clubhouse.	2802/2/1
DD 20/06/19	20/06/19	193		£25.06	£0.00	£25.06	P&F	Worldpay	Worldpay Carvers C/House June 2019	2802/2/4
DD 21/06/19	21/06/19	192		£5,589.72	£0.00	£5,589.72	P&F	Inland Revenue	May 2019	2600/1/2
DD 24/06/19	24/06/19	187		£74.99	£12.50	£62.49	P&F	EBS (UK) Ltd	June 2019	2501/3
DD 25/06/19	25/06/19	194		£24,450.39	£0.00	£24,450.39	P&F	Salaries	Salaries June 2019	2600/1/1
		184/1		£30.00	£5.00	£25.00	RLOS	Utility Warehouse	UW Cemetery May 2019	3000/1/6
		184/2		£31.20	£5.20	£26.00	RLOS	Utility Warehouse	UW Cemetery May 2019	3200/1/6
		184/3		£46.42	£2.21	£44.21	RLOS	Utility Warehouse	UW Cemetery May 2019	3200/1/1
		184/4		£2.40	£0.40	£2.00	RLOS	Utility Warehouse	UW Cemetery May 2019	3200/1/1
DD 28/06/19	28/06/19	184		£110.02	£12.81	£97.21		Utility Warehouse	UW Cemetery May 2019	3000/1/6
		185/1		£13.92	£2.32	£11.60	RLOS	Utility Warehouse	UW Carvers C/House May 2019	3000/1/6
		185/2		£31.60	£5.27	£26.33	P&F	Utility Warehouse	UW Carvers C/House May 2019	2802/2/5
		185/3		£212.87	£10.14	£202.73	P&F	Utility Warehouse	UW Carvers C/House May 2019	2802/1/3
		185/4		£2.40	£0.40	£2.00	P&F	Utility Warehouse	UW Carvers C/House May 2019	2802/1/3
DD 28/06/19	28/06/19	185		£260.79	£18.13	£242.66		Utility Warehouse	UW Carvers C/House May 2019	3000/1/6
		186/1		£44.71	£2.13	£42.58	RLOS	Utility Warehouse	UW Sports Pavilion May 2019	3000/1/1
		186/2		£2.40	£0.40	£2.00	RLOS	Utility Warehouse	UW Sports Pavilion May 2019	3000/1/1
DD 28/06/19	28/06/19	186		£47.11	£2.53	£44.58		Utility Warehouse	UW Sports Pavilion May 2019	3000/1/1
PAY 28/06/19	28/06/19	196		£16.37	£0.00	£16.37	P&F	Lloyds Bank	Bank Charges - May 2019	2000/1/18
NFDC Tfr3	28/06/19	208		£7.85	£0.00	£7.85	P&F	New Forest District Council	NFDC Tfr3 R169900 Carvers C/House 17/06/19	2802/3/1
Total				£48,476.01	£1,410.19	£47,065.82				

Petty Cash

Journal Transfers

Start of year 01/04/19

Date	Amount Deducted from	Credited to	Reason
03/06/19	£18.00 10000 Petty Cash - Office	3300/2/1 Allotments Maintenance	Petty Cash April 2019
03/06/19	£72.01 10000 Petty Cash - Office	2000/2/2 Hospitality / Refreshments	Petty Cash April 2019
11/06/19	£12.60 10000 Petty Cash - Office	2000/1/10 Postage	PC May 2019
11/06/19	£10.00 10000 Petty Cash - Office	3000/2/9 Grounds Other	PC May 2019
11/06/19	£2.50 10000 Petty Cash - Office	3200/2/5 Grounds	PC May 2019
11/06/19	£3.75 10000 Petty Cash - Office	3000/1/2 Cleaning materials/consumables	PC May 2019
11/06/19	£30.00 10000 Petty Cash - Office	3000/2/1 Bickerley Toilets-Buildings	PC May 2019
11/06/19	£3.99 10000 Petty Cash - Office	2000/3/2 Cleaning Gateway - Recharge	PC May 2019
11/06/19	£7.18 10000 Petty Cash - Office	2000/1/8 Stationery	PC May 2019
11/06/19	£14.82 10000 Petty Cash - Office	3000/3/1 Small Tools Purchase	PC May 2019
11/06/19	£12.74 10000 Petty Cash - Office	2802/2/1 Hired & Contracted(general supplies)	PC May 2019
11/06/19	£33.48 10000 Petty Cash - Office	2000/2/2 Hospitality / Refreshments	PC May 2019
Total	£221.07		

Bank Account Reconciled Statement

Imprest - Lloyds Bank

00215966

30-97-08

Statement Number	3		
Statement Opening Balance	£286,975.07	Opening Date	01/06/19
Statement Closing Balance	£47,063.60	Closing Date	30/06/19
True/ Cashbook Closing Balance	£47,261.41		

Date	Cheque/ Ref.	Supplier/ Customer	Debit (£)	Credit (£)	Balance (£)
21/05/19	NFDC Tfr2 R70154	Poulner Baptist Chapel	0.00	96.00	287,071.07
24/05/19	624 R8889	Mrs J Bain	0.00	18.54	287,089.61
28/05/19	624 C9657	Livingstones	0.00	560.00	287,649.61
28/05/19	624 R8890	SSE	0.00	8.00	287,657.61
28/05/19	624 R8891	Ringwood Bowling Club	0.00	605.00	288,262.61
28/05/19	624 R8892	Jackie Edwards	0.00	210.00	288,472.61
29/05/19	Chq7887	Transfer	200,000.00	0.00	88,472.61
31/05/19	NFDC Tfr11	New Forest District Council	8.95	0.00	88,463.66
31/05/19	NFDC Tfr2	New Forest District Council	14.61	843.45	89,292.50
03/06/19	625 C9658	Livingstones	0.00	140.00	89,432.50
03/06/19	625 R8893	Dementia Friendly	0.00	49.00	89,481.50
03/06/19	625 R8894	Holloway The Copper Still	0.00	50.00	89,531.50
03/06/19	DD 03/06/19	New Forest District Council	593.00	0.00	88,938.50
03/06/19	SO 03/06/19	TLC Online	80.00	0.00	88,858.50
04/06/19	625 C9659	Barrow Bros & Tapper	0.00	280.00	89,138.50
04/06/19	626 C9660	Co-Op Funerals	0.00	730.00	89,868.50
04/06/19	626 R8895	Ringwood Bowling Club	0.00	61.56	89,930.06
04/06/19	BGC 04/06/19	CCLA Investment Management Ltd	0.00	227.03	90,157.09
04/06/19	FPI 04/06/19	Ringwood Town Football & Social Club	0.00	813.96	90,971.05
05/06/19	DD 05/06/19	UK Fuels Ltd	50.97	0.00	90,920.08
05/06/19	FPI 05/06/19	Gabay Creations	0.00	10.00	90,930.08
07/06/19	21	Peter Kelleher	41.11	0.00	90,888.97
07/06/19	22	Multiple Suppliers/ Customers	2,258.05	0.00	88,630.92
07/06/19	DD 07/06/19	British Gas	445.32	0.00	88,185.60
10/06/19	BGC 10/06/19	Austin & Wyatt	140.00	1,100.00	89,145.60
13/06/19	BGC 13/06/19	Austin & Wyatt	132.00	1,100.00	90,113.60
13/06/19	BP 13/06/19	Hampshire County Council	7,168.47	0.00	82,945.13
14/06/19	24	Multiple Suppliers/ Customers	1,735.93	0.00	81,209.20
14/06/19	25	Screwfix	9.99	0.00	81,199.21

B (c)**Bank Account Reconciled Statement**

14/06/19	627 C9661	Tappers	0.00	1,120.00	82,319.21
17/06/19	26	Multiple Suppliers/ Customers	736.54	0.00	81,582.67
17/06/19	BGC 17/06/19	Worldpay	0.00	258.50	81,841.17
17/06/19	Lloyds CC 17/06/19	Hampshire County Council	0.00	25.00	81,866.17
18/06/19	18/06/19	Ringwood School	0.00	0.00	81,866.17
18/06/19	628 R8896	Leonie Pearce	0.00	31.08	81,897.25
18/06/19	BGC 18/06/19	Worldpay	0.00	27.65	81,924.90
20/06/19	27	Multiple Suppliers/ Customers	2,390.82	0.00	79,534.08
20/06/19	28	Peter Noble	1,923.60	0.00	77,610.48
20/06/19	DD 20/06/19	Worldpay	25.06	0.00	77,585.42
21/06/19	DD 21/06/19	Inland Revenue	5,589.72	0.00	71,995.70
24/06/19	BGC Worldpay	Worldpay	0.00	181.05	72,176.75
24/06/19	DD 24/06/19	EBS (UK) Ltd	74.99	0.00	72,101.76
25/06/19	DD 25/06/19	Salaries	24,450.39	0.00	47,651.37
27/06/19	BGC 27/06/19	Worldpay	0.00	123.95	47,775.32
28/06/19	DD 28/06/19	Utility Warehouse	417.92	0.00	47,357.40
28/06/19	PAY 28/06/19	Lloyds Bank	16.37	0.00	47,341.03
30/06/19	Adjustment June Reco		145.02	0.00	47,196.01
30/06/19	Re PC/Imprest		132.41	0.00	47,063.60

Uncleared and unrepresented effects

30/04/19	9 7884	Ringwood School	1,000.00		46,063.60
07/06/19	NFDC Tfr3			33.90	46,097.50
07/06/19	NFDC Tfr3	Multiple Suppliers/ Customers	7.05		46,090.45
07/06/19	NFDC Tfr4	New Forest District Council		358.43	46,448.88
13/06/19	NFDC Tfr3			83.76	46,532.64
13/06/19	NFDC Tfr3	New Forest District Council	3.88		46,528.76
18/06/19	NFDC Tfr3			66.96	46,595.72
18/06/19	NFDC Tfr3	New Forest District Council	19.46		46,576.26
20/06/19	NFDC Tfr3	Helen Rogers		30.00	46,606.26
24/06/19	629 C9662	Woodland Burials		280.00	46,886.26
24/06/19	629 C9663	Livingstones		65.00	46,951.26
26/06/19	NFDC Tfr3	Rebecca Daly		30.00	46,981.26
28/06/19	NFDC Tfr3			147.65	47,128.91
28/06/19	NFDC Tfr3	New Forest District Council	7.85		47,121.06

Bank Account Reconciled Statement

30/06/19	NFDC Tfr3	New Forest District Council	140.35	47,261.41
		Total	1038.24	1236.05

Signed _____

Chair

Clerk / Responsible Financial Officer

B (c)

Bank Account Reconciled Statement

Business Instant Access

01706998

30-97-08

Statement Number 1
Statement Opening Balance £51,529.41 Opening Date 01/04/19
Statement Closing Balance £51,535.84 Closing Date 30/06/19
True/ Cashbook Closing Balance £51,535.84

Date	Cheque/ Ref.	Supplier/ Customer	Debit (£)	Credit (£)	Balance (£)
09/04/19	Interest April 2019	Lloyds	0.00	2.05	51,531.46
09/05/19	Interest May 2019	Lloyds	0.00	2.12	51,533.58
10/06/19	Interest June 2019	Lloyds	0.00	2.26	51,535.84

Uncleared and unrepresented effects

Total

Signed _____
Chair

Clerk / Responsible Financial Officer

Bank Account Reconciled Statement

CCLA Public Sector Deposit Fund 0674750001PC

Statement Number 1
Statement Opening Balance £350,000.00 Opening Date 01/04/19
Statement Closing Balance £550,000.00 Closing Date 30/06/19
True/ Cashbook Closing Balance £550,000.00

Date	Cheque/ Ref.	Supplier/ Customer	Debit (£)	Credit (£)	Balance (£)
29/05/19	Chq7887		0.00	200,000.00	550,000.00

Uncleared and unrepresented effects

Total

Signed _____
Chair

Clerk / Responsible Financial Officer

POLICY AND FINANCE COMMITTEE 17th JULY 2019

BANK BALANCES & PROPOSED TRANSFERS

Account Name	Predicted	Actual at	Predicted	Proposed Transfers		Predicted
	30-Jun-19		30-Jun-19	Movement	Cash Out	Cash In
	£	£	£	£	£	£
Imprest (Current) Account	65,951	47,261	-50,000		30,000	27,261
Business Account	21,534	51,536		-30,000		21,536
Investment Accounts	550,000	550,000				550,000
Greenways Rent Deposit	10,792	10,779				10,779
Petty Cash - Imprest	200	332				332
Petty Cash - The Place	50	52				52
VIC Change Float	50	50				50
Information Desk Float	75	75				75
TOTAL BANK BALANCES	648,652	660,085	-50,000	-30,000	30,000	610,085

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

PROPOSED TRANSFER AUTHORISATIONS:

DATE

17th July 2019

17th July 2019

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

Notes:

- 1 **Imprest Account** £
Anticipated net expenditure in month: 50,000

Net Movement on imprest account **50,000**
- 2 **Investment Maturity**
No investments due to mature
- 3 The bank accounts were reconciled as at 30th June 2019
- 4 With reference to the Greenways Rent Deposit Account a) Ground Floor, the initial balance of £7,000 plus interest accrued will be paid over to the tenant at the end of the tenancy subject to the Council having no cause to claim funds due to damages.
- 5 With reference to the Greenways Rent Deposit Account b) 1st Floor, the initial deposit of £2,637 plus interest accrued has been increased by £1,228
- 6 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.
- 7 A nominal account has been implemented to reflect the float held by the Information Desk.
- 8 The Town Council's Imprest and Business bank accounts are held with Lloyds Bank plc

REPORT TO POLICY & FINANCE COMMITTEE – 17th JULY 2019
BUDGETARY CONTROL - 2019/20 QUARTER 1 (TO END JUNE)

1. BACKGROUND

- 1.1 The purpose of this report is to inform Members of the actual income and expenditure for the first quarter of the year, April to June 2019. This is the first budget monitoring report based on the new Finance System and the presentation will have some differences. The budget comparison reports are available in different levels of detail and members are asked to consider how much detail they would like to receive.
- 1.2 Revised budget forecasts and outturn predictions will be made as the financial year progresses.

2. BUDGET 2019/20

- 2.1 The Council approved a base expenditure budget for 2019/20 of £678,432. In addition, members approved recurring growth of £13,500 per annum and one off additional spend for the year of £52,463, giving a total expenditure budget of £744,395. Income is predicted to be £213,915 and net transfers from earmarked reserves were to be £4,391 giving a net budget for the year of £526,089. This will be funded by a draw on the general reserve of £28,540 and a precept of £497,549.
- 2.2 Some additional expenditure has been authorised since the budget was approved in January, including the appointment of a consultant to carry out research into youth provision in the Town and some additional spend on replacement tools following a break in and theft (to be funded by an insurance claim). Any such additional costs and receipts will be included in the revised budget which will be prepared in the autumn.

3. INCOME & EXPENDITURE APRIL 2019 to JUNE 2019

- 3.1 Expenditure to the end of June totalled £ 205,273, or 27.6% of the updated budget. This apparent overspend at this point in the year is entirely explained by the inclusion within the reports of several items of expenditure which were incurred in 2018/19 and included in the previous year accounts but paid in the current year. These creditors, totalling some £50,000 will be removed from the ledger in due course. A detailed budget comparison report is included at Appendix 1 with a summarised version at Appendix 2.
- 3.2 Income received to date, excluding the precept, stands at £62,395, or 29% of planned receipts. However, this figure includes receipt of CIL contributions and Allotments key deposits which are not normally included in the revenue budget because they are taken straight to reserves. Excluding these amounts, income receipts stand at £56,282 or 26.3% of planned receipts which is in line with expectations. A detailed breakdown of income is included in the budget comparison report, Appendix 1.
- 3.3 The one off and recurring growth items approved for the current year total £65,963. Whilst activity is taking place, only £687 has been expended to the end of quarter 1. However, expenditure of £4,281 has been incurred on the Human Sundial which has slipped over from 2018/19 and will be funded from reserves.

B^(e)

4. FINANCIAL IMPLICATIONS

- 4.1 It is perhaps too early in the year to draw any firm conclusions about performance against the budget, however, the figures do suggest that broadly the Town Council is on target to spend to budget.
- 4.2 The additional spend, receipts and savings detailed above will impact on the level of reserves, a summary of which is included at Appendix 3. Reserves stood at £493,535.24 at the 1st of April (£212,579.87 of Earmarked Reserves and Provisions and £280,955.37 in the General Reserve). If all budget plans are met, together with the funding of the Human Sundial and the Neighbourhood plan, reserves will decrease by £28,214. However, CIL receipts will reduce this figure to £22,159 and a predicted balance on reserves of £465,321.

5. RECOMMENDATION

It is **recommended** that:-

- 4.1 This report is noted.

For further information please contact:

Rory Fitzgerald, Finance Manager or

Tel: 01425 484723

rory.fitzgerald@ringwood.gov.uk

For further information please contact:

Chris Wilkins, Town Clerk

Tel: 01425 484720

Chris.wilkins@ringwood.gov.uk

Financial Budget Comparison

Comparison between 01/04/19 and 10/07/19 inclusive. including all commitments
Excludes transactions with an invoice date prior to 01/04/19

		2019/2020	Actual Net Commitments	Balance
INCOME				
Policy & Finance				
200	Revenue Income			
200/1	Insurance Premium	£0.00	£204.68	£204.68
200/2	Intererst Received	£960.00	£990.86	£30.86
200/3	Rent			
200/3/1	Ground Floor - Greenways	£16,500.00	£4,226.26	-£12,273.74
200/3/2	First Floor - Greenways	£10,856.00	£2,738.77	-£8,117.23
200/3/3	Southampton Road	£13,200.00	£3,300.00	-£9,900.00
200/3	Total	<u>£40,556.00</u>	<u>£10,265.03</u>	<u>-£30,290.97</u>
200/4	VIC Sales	£1,785.00	£332.55	-£1,452.45
200/5	New Forest DC Recharge	£68,735.00	£25,478.42	-£43,256.58
200/6	Christmas Events	£0.00	£140.00	£140.00
200/7	WW Commemoration Grant	£0.00	£0.00	£0.00
200/8	Market Stall Income	£2,000.00	£440.00	-£1,560.00
200/9	Civic Events / Celebrations	£5,000.00	£0.00	-£5,000.00
200/10	Misc. Income, refunds etc.			
200/10/1	Refunds of Expenditure	£0.00	£68.56	£68.56
200/10	Total	<u>£0.00</u>	<u>£68.56</u>	<u>£68.56</u>
200/11	Receipts Taken to Reserves			
200/11/1	Developer's Contributions	£0.00	£6,055.46	£6,055.46
200/11/2	Key Deposits	£0.00	£58.00	£58.00
200/11	Total	<u>£0.00</u>	<u>£6,113.46</u>	<u>£6,113.46</u>
200	Total	<u>£119,036.00</u>	<u>£44,033.56</u>	<u>-£75,002.44</u>
280	Carvers Club House Income			
280/1	Room Hire	£3,000.00	£306.75	-£2,693.25
280/2	Food Sales	£5,500.00	£3,172.83	-£2,327.17
280/3	Carver's Clubhouse other income and donations	£0.00	£276.79	£276.79
280	Total	<u>£8,500.00</u>	<u>£3,756.37</u>	<u>-£4,743.63</u>
999	Suspense	£0.00	£485.00	£485.00
Total Policy & Finance		<u>£127,536.00</u>	<u>£48,274.93</u>	<u>-£79,261.07</u>
Recreation, Leisure & Open Spaces				
300	Revenue Income (RLOS)			
300/1	Wayleaves	£92.00	£8.00	-£84.00
300/2	The Bickerley	£100.00	£0.00	-£100.00
300/3	Carvers	£3,060.00	£0.00	-£3,060.00
300/4	Cricket	£1,540.00	£800.00	-£740.00
300/5	Floodlighting	£0.00	£0.00	£0.00
300/6	Tennis	£100.00	£0.00	-£100.00
300/7	Castleman Trail	£714.00	£0.00	-£714.00
300/8	Poulner Junior School	£12,270.00	£0.00	-£12,270.00
300/9	Poulner Infant School	£1,500.00	£1,375.00	-£125.00

Financial Budget Comparison

Comparison between 01/04/19 and 10/07/19 inclusive. including all commitments

Excludes transactions with an invoice date prior to 01/04/19

		2019/2020	Actual Net Commitments	Balance
300/10	Football	£6,885.00	£758.30	-£6,126.70
300/11	Ringwood School	£0.00	£0.00	£0.00
300/12	Ringwood Junior School	£300.00	£307.00	£7.00
300/13	Bowling	£1,561.00	£694.09	-£866.91
300/14	Rugby	£2,040.00	£0.00	-£2,040.00
300/15	Grounds- Other Income	£2,704.00	£559.17	-£2,144.83
300/16	Roundabouts Flower Beds	£2,088.00	£1,500.00	-£588.00
300	Total	<u>£34,954.00</u>	<u>£6,001.56</u>	<u>-£28,952.44</u>
320	Cemetery Income			
320/1	Burials	£18,000.00	£3,850.00	-£14,150.00
320/2	Purchase of ERB	£15,525.00	£710.00	-£14,815.00
320/3	Grave Maintenance	£254.00	£0.00	-£254.00
320/4	Legacy	£102.00	£29.02	-£72.98
320/5	Memorials	£10,404.00	£2,359.60	-£8,044.40
320/6	War Graves	£838.00	£0.00	-£838.00
320/7	Memorial Benches	£0.00	£0.00	£0.00
320	Total	<u>£45,123.00</u>	<u>£6,948.62</u>	<u>-£38,174.38</u>
330	Allotment Income			
330/1	Allotment Rents	£5,202.00	£69.00	-£5,133.00
330	Total	<u>£5,202.00</u>	<u>£69.00</u>	<u>-£5,133.00</u>
Total Recreation, Leisure & Open Spaces		<u>£85,279.00</u>	<u>£13,019.18</u>	<u>-£72,259.82</u>
Planning, Town & Environment				
400	Income			
400/1	Grants	£1,100.00	£1,100.00	£0.00
400	Total	<u>£1,100.00</u>	<u>£1,100.00</u>	<u>£0.00</u>
Total Planning, Town & Environment		<u>£1,100.00</u>	<u>£1,100.00</u>	<u>£0.00</u>
Council				
100	Precept	£497,549.00	£248,774.50	-£248,774.50
102	Interest Business A/c	£0.00	£6.43	£6.43
110	Client Deposits	£0.00	£0.00	£0.00
Total Council		<u>£497,549.00</u>	<u>£248,780.93</u>	<u>-£248,768.07</u>
Total Income		<u>£711,464.00</u>	<u>£311,175.04</u>	<u>-£400,288.96</u>

Financial Budget Comparison

B ^(e)

Comparison between 01/04/19 and 10/07/19 inclusive. including all commitments
Excludes transactions with an invoice date prior to 01/04/19

Appendix 1

	2019/2020	Actual Net	Commitments	Balance	
EXPENDITURE					
Policy & Finance					
2000	Establishment				
2000/1	Administration & Establishment				
2000/1/1	Electricity	£0.00	£59.27	£0.00	-£59.27
2000/1/2	Water	£0.00	£202.54	£0.00	-£202.54
2000/1/3	Insurance	£10,500.00	£0.00	£619.40	£9,880.60
2000/1/4	Health & Safety	£2,399.00	£708.00	£0.00	£1,691.00
2000/1/5	Office Equipment	£200.00	£0.00	£0.00	£200.00
2000/1/6	Furniture	£300.00	£0.00	£0.00	£300.00
2000/1/7	Books & Publications	£200.00	£0.00	£0.00	£200.00
2000/1/8	Stationery	£1,250.00	£192.98	£14.20	£1,042.82
2000/1/9	Photocopy/Scanner	£2,250.00	£725.22	£0.00	£1,524.78
2000/1/10	Postage	£1,500.00	£559.35	£0.00	£940.65
2000/1/11	Telephone & Fax	£3,500.00	£108.46	£0.00	£3,391.54
2000/1/12	Computer Maintenance	£2,000.00	£3,000.00	£0.00	-£1,000.00
2000/1/13	G.I.S Mapping	£510.00	£0.00	£0.00	£510.00
2000/1/14	Web Site Maintenance	£1,000.00	£320.00	£0.00	£680.00
2000/1/15	Computer equipment & software	£100.00	£0.00	£0.00	£100.00
2000/1/16	Subscriptions	£3,049.00	£2,277.78	£0.00	£771.22
2000/1/17	Advertising	£780.00	£60.00	£0.00	£720.00
2000/1/18	Bank Charges	£300.00	£43.98	£0.00	£256.02
2000/1/19	Audit Fees	£2,846.00	£0.00	£1,525.00	£1,321.00
2000/1/20	Travel Expenses	£600.00	£212.23	£0.00	£387.77
2000/1	Total	£33,284.00	£8,469.81	£2,158.60	£22,655.59
2000/2	Ringwood Gateway (Expend)				
2000/2/1	Office Expenses (Gateway)	£250.00	£9.00	£0.00	£241.00
2000/2/2	Hospitality / Refreshments	£260.00	£105.49	£0.00	£154.51
2000/2	Total	£510.00	£114.49	£0.00	£395.51
2000/3	Ringwood Gateway (Recharge Expend)				
2000/3/1	Caretaket Gateway Recharge	£7,286.00	£3,194.47	£0.00	£4,091.53
2000/3/2	Cleaning Gateway -Recharge	£5,962.00	£92.01	£0.00	£5,869.99
2000/3/3	Info Officers - Gateway - Recharge	£51,988.00	£14,133.61	£0.00	£37,854.39
2000/3/4	Supplies Gateway Recharge	£520.00	£1,065.01	£0.00	-£545.01
2000/3	Total	£65,756.00	£18,485.10	£0.00	£47,270.90
2000	Total	£99,550.00	£27,069.40	£2,158.60	£70,322.00
2100	Maintenance				
2100/1	Greenways - Ground Floor	£1,000.00	£966.11	£0.00	£33.89
2100/2	Greenways - First Floor	£0.00	£0.00	£0.00	£0.00
2100/3	92 Southampton Road	£1,000.00	£0.00	£0.00	£1,000.00
2100/4	Vandalism	£200.00	£32.83	£163.50	£3.67
2100/5	Gateway	£32,194.00	£30,653.00	£0.00	£1,541.00

Financial Budget Comparison

Comparison between 01/04/19 and 10/07/19 inclusive. including all commitments

Excludes transactions with an invoice date prior to 01/04/19

		2019/2020	Actual Net	Commitments	Balance
2100	Total	£34,394.00	£31,651.94	£163.50	£2,578.56
2200	Democratic Process (members Costs)				
2200/1	Members Costs				
2200/1/1	Mayoral Regalia	£0.00	£0.00	£0.00	£0.00
2200/1/2	Election Expenses	£4,000.00	£0.00	£0.00	£4,000.00
2200/1/3	Members Allowances	£7,350.00	£1,996.63	£0.00	£5,353.37
2200/1/4	Mayors Allowances Allocated	£1,040.00	£0.00	£520.00	£520.00
2200/1/5	Civic Expenses	£1,000.00	£438.96	£0.00	£561.04
2200/1/6	Members Training	£350.00	£0.00	£0.00	£350.00
2200/1/7	Members' Travel & Subsistence	£200.00	£0.00	£0.00	£200.00
2200/1	Total	£13,940.00	£2,435.59	£520.00	£10,984.41
2200	Total	£13,940.00	£2,435.59	£520.00	£10,984.41
2210	Grants				
2210/1	Discretionary Grants	£9,000.00	£1,000.00	£0.00	£8,000.00
2210	Total	£9,000.00	£1,000.00	£0.00	£8,000.00
2300	Employee Costs- Allocated Office Staff				
2300/1	Allocated Office Staff	£116,948.00	£27,328.22	£0.00	£89,619.78
2300/2	Allocated - Groundstaff	£4,397.00	£1,149.30	£0.00	£3,247.70
2300	Total	£121,345.00	£28,477.52	£0.00	£92,867.48
2310	Employee overhead Costs				
2310/1	Payroll Outsourcing	£970.00	£468.93	£0.00	£501.07
2310/2	Staff Training	£750.00	£500.00	£0.00	£250.00
2310/3	Eye Test	£104.00	£60.00	£0.00	£44.00
2310	Total	£1,824.00	£1,028.93	£0.00	£795.07
2400	Other				
2400/1	Ringwood Festival	£0.00	£0.00	£0.00	£0.00
2400/2	Christmas Lights- Installation & Storage	£17,000.00	£0.00	£0.00	£17,000.00
2400/3	Youth - Drop In Centre	£0.00	£0.00	£0.00	£0.00
2400/4	Millenium Clock	£0.00	£0.00	£0.00	£0.00
2400/5	Visitor Information Centre				
2400/5/1	Purchases	£1,500.00	£127.95	£0.00	£1,372.05
2400/5/2	Visitor Information Centre	£4,714.00	£1,155.99	£0.00	£3,558.01
2400/5	Total	£6,214.00	£1,283.94	£0.00	£4,930.06
2400/6	Jubilee Lamp	£0.00	£0.00	£0.00	£0.00
2400/7	Fair Trade	£0.00	£0.00	£0.00	£0.00
2400/8	Bad Debt Provison	£0.00	£0.00	£0.00	£0.00
2400/9	Civic Events- Christmas Lights Switch On	£0.00	£0.00	£0.00	£0.00
2400/10	Civic Events - Remembrance	£0.00	£0.00	£0.00	£0.00
2400/11	Civic Events - Fireworks	£0.00	£0.00	£0.00	£0.00
2400/12	Ringwood Market	£0.00	£177.16	£0.00	-£177.16

Financial Budget Comparison

Comparison between 01/04/19 and 10/07/19 inclusive. including all commitments

Excludes transactions with an invoice date prior to 01/04/19

		2019/2020	Actual Net	Commitments	Balance
2400/13	Town Twinning	£0.00	£0.00	£0.00	£0.00
2400/14	Civic Events - Other	£5,000.00	£222.00	£0.00	£4,778.00
2400/15	CCTV	£9,000.00	£0.00	£80.00	£8,920.00
2400/16	Car Park Clock Refurbishment	£260.00	£0.00	£0.00	£260.00
2400/17	Legal Fees	£1,000.00	£0.00	£0.00	£1,000.00
2400/18	Consultants Fees	£2,650.00	£0.00	£0.00	£2,650.00
2400/19	92 Southampton Road Agents	£1,400.00	£340.00	£0.00	£1,060.00
2400/20	WW1 Commemoration	£2,500.00	£0.00	£0.00	£2,500.00
2400	Total	£45,024.00	£2,023.10	£80.00	£42,920.90
2500	Capital Financing				
2500/1	Debt Charges				
2500/1/1	Interest	£12,426.00	£6,291.16	£0.00	£6,134.84
2500/1/2	Capital	£19,120.00	£9,481.79	£0.00	£9,638.21
2500/1	Total	£31,546.00	£15,772.95	£0.00	£15,773.05
2500	Total	£31,546.00	£15,772.95	£0.00	£15,773.05
2501	Capital				
2501/1	Gateway Offices	£0.00	£8,184.00	£0.00	£-8,184.00
2501/2	Rear of Greenways	£0.00	£0.00	£0.00	£0.00
2501/3	IT Systems Replacement	£10,000.00	£187.47	£0.00	£9,812.53
2501/4	Carvers Clubhouse	£0.00	£0.00	£0.00	£0.00
2501/5	Skatepark - re-development	£0.00	£0.00	£0.00	£0.00
2501/6	Land Purchase	£0.00	£0.00	£0.00	£0.00
2501	Total	£10,000.00	£8,371.47	£0.00	£1,628.53
2600	Wages Control Account				
2600/1	Office Staff -Pay				
2600/1/1	Employers Pay	£0.00	£-0.01	£0.00	£0.01
2600/1/2	Employers N.I	£0.00	£297.49	£0.00	£-297.49
2600/1/3	Employers Pension Contributions	£0.00	£-607.58	£0.00	£607.58
2600/1/4	Parking	£0.00	£0.00	£0.00	£0.00
2600/1/5	Temporary Staff	£0.00	£0.00	£0.00	£0.00
2600/1/6	Uniforms	£0.00	£0.00	£0.00	£0.00
2600/1	Total	£0.00	£-310.10	£0.00	£310.10
2600/2	Ground Staff				
2600/2/1	Employee's Pay	£0.00	£0.00	£0.00	£0.00
2600/2/2	Employer's N.I	£0.00	£0.00	£0.00	£0.00
2600/2/3	Employers Pension Contributions	£0.00	£0.00	£0.00	£0.00
2600/2/4	Uniforms	£0.00	£0.00	£0.00	£0.00
2600/2/5	Parking	£0.00	£0.00	£0.00	£0.00
2600/2	Total	£0.00	£0.00	£0.00	£0.00
2600	Total	£0.00	£-310.10	£0.00	£310.10
2801	Carvers Employee Costs				
2801/1	The Place Salary Allocation	£34,010.00	£10,050.20	£0.00	£23,959.80
2801/2	Café & Caretaking Staff	£10,000.00	£0.00	£0.00	£10,000.00

Financial Budget Comparison

Comparison between 01/04/19 and 10/07/19 inclusive. including all commitments

Excludes transactions with an invoice date prior to 01/04/19

		2019/2020	Actual Net	Commitments	Balance
2801	Total	£44,010.00	£10,050.20	£0.00	£33,959.80
2802	Carvers Club House- Expenditure				
2802/1	Premises Expenditure				
2802/1/1	Reactive Maintenance	£1,275.00	£455.45	£15.00	£804.55
2802/1/2	Vandalism Repairs & Prevention	£1,000.00	£2.28	£0.00	£997.72
2802/1/3	Electricity	£2,030.00	£1,135.01	£0.00	£894.99
2802/1/4	Water Charges	£510.00	£269.19	£0.00	£240.81
2802/1/5	Health & Safety	£500.00	£0.00	£0.00	£500.00
2802/1/6	Rates	£2,814.00	£763.15	£0.00	£2,050.85
2802/1	Total	£8,129.00	£2,625.08	£15.00	£5,488.92
2802/2	Supplies & Services				
2802/2/1	Hired & Contracted(general supplies)	£4,111.00	£892.72	£53.58	£3,164.70
2802/2/2	Equipment Purchases	£0.00	£561.46	£0.00	-£561.46
2802/2/3	Furniture	£0.00	£0.00	£0.00	£0.00
2802/2/4	Hired & Contracted - Grant Funded	£0.00	£82.32	£0.00	-£82.32
2802/2/5	Telephone Line & Broadband	£204.00	£81.55	£0.00	£122.45
2802/2/6	Training	£510.00	£120.00	£0.00	£390.00
2802/2	Total	£4,825.00	£1,738.05	£53.58	£3,033.37
2802/3	Trading Activities				
2802/3/1	Food Purchases for re-sale	£4,000.00	£1,811.35	£34.00	£2,154.65
2802/3	Total	£4,000.00	£1,811.35	£34.00	£2,154.65
2802	Total	£16,954.00	£6,174.48	£102.58	£10,676.94
9999	Suspense	£0.00	£0.00	£0.00	£0.00
Total Policy & Finance		£427,587.00	£133,745.48		
Recreation, Leisure & Open Spaces					
3000	Recreation & Leisure (Other)				
3000/1	Establishment				
3000/1/1	Electricity	£1,020.00	£147.51	£0.00	£872.49
3000/1/2	Cleaning materials/consumables	£102.00	£3.75	£0.00	£98.25
3000/1/3	Environmental Agency	£460.00	£1,049.75	£0.00	-£589.75
3000/1/4	Health & Safety	£208.00	£0.00	£0.00	£208.00
3000/1/5	Protective Clothes	£869.00	£81.34	£60.90	£726.76
3000/1/6	Mobile Phones	£611.00	£103.51	£0.00	£507.49
3000/1/7	Travel Expenses	£150.00	£0.00	£0.00	£150.00
3000/1/8	Water	£1,561.00	£341.65	£0.00	£1,219.35
3000/1/9	Playground Inspections	£275.00	£0.00	£0.00	£275.00
3000/1/10	Fuel	£6,000.00	£1,680.85	£1,000.00	£3,319.15
3000/1	Total	£11,256.00	£3,408.36	£1,060.90	£6,786.74
3000/2	Maintenance				
3000/2/1	Bickerley Toilets- Buildings	£3,035.00	£43.31	£0.00	£2,991.69
3000/2/2	Carvers Pavilion Maintenance	£0.00	£0.00	£0.00	£0.00
3000/2/3	Grounds - Carvers	£2,040.00	£22.63	£30.00	£1,987.37

Financial Budget Comparison

Comparison between 01/04/19 and 10/07/19 inclusive. including all commitments

Excludes transactions with an invoice date prior to 01/04/19

		2019/2020	Actual Net	Commitments	Balance
3000/2/4	Maintenance in Closed Churchyard	£500.00	£0.00	£0.00	£500.00
3000/2/5	Long Lane Maintenance	£1,500.00	£15.66	£0.00	£1,484.34
3000/2/6	The Bickerley/Pocket Park	£0.00	£196.80	£0.00	-£196.80
3000/2/7	Poulner Lakes	£0.00	£0.00	£0.00	£0.00
3000/2/8	War Memorial	£0.00	£0.00	£0.00	£0.00
3000/2/9	Grounds Other	£4,080.00	£2,246.15	£1,895.00	-£61.15
3000/2/10	Fencing	£1,040.00	£0.00	£0.00	£1,040.00
3000/2/11	Tree Safety Work	£8,060.00	£0.00	£500.00	£7,560.00
3000/2/12	Tree Safety Consultant	£5,416.00	£0.00	£0.00	£5,416.00
3000/2/13	Pest Control	£500.00	£120.00	£0.00	£380.00
3000/2/14	Saint Furn Paint	£400.00	£0.00	£0.00	£400.00
3000/2/15	Ash Grove Play Area	£0.00	£0.00	£0.00	£0.00
3000/2/16	Play Areas	£1,530.00	£875.00	£0.00	£655.00
3000/2	Total	£28,101.00	£3,519.55	£2,425.00	£22,156.45
3000/3	Machinery				
3000/3/1	Small Tools Purchase	£1,000.00	£2,488.62	£3,372.00	-£4,860.62
3000/3/2	Machine Maintenance	£7,140.00	£864.60	£1,058.20	£5,217.20
3000/3/3	Machine Purchase	£25,463.00	£0.00	£0.00	£25,463.00
3000/3/4	Hiring Costs	£208.00	£252.00	£0.00	-£44.00
3000/3/5	Tipper Truck Service/Maintenance	£1,326.00	£0.00	£0.00	£1,326.00
3000/3	Total	£35,137.00	£3,605.22	£4,430.20	£27,101.58
3000/4	Planters	£0.00	£0.00	£0.00	£0.00
3000/5	Activities Expenses				
3000/5/1	Cricket	£250.00	£0.00	£0.00	£250.00
3000/5/2	Flood Lighting	£0.00	£0.00	£0.00	£0.00
3000/5/3	Tennis Courts	£150.00	£0.00	£0.00	£150.00
3000/5/4	Poulner School Expenses	£250.00	£0.00	£0.00	£250.00
3000/5/5	Football	£1,561.00	£0.00	£0.00	£1,561.00
3000/5/6	Ringwood School Expenses	£0.00	£0.00	£0.00	£0.00
3000/5/7	Rugby	£100.00	£0.00	£0.00	£100.00
3000/5/8	Roundabout Flower Beds	£2,809.00	£0.00	£0.00	£2,809.00
3000/5/9	Flower Beds	£750.00	£0.00	£0.00	£750.00
3000/5/10	Skate Park	£0.00	£0.00	£0.00	£0.00
3000/5/11	Younf Childrens Entertainment	£0.00	£0.00	£0.00	£0.00
3000/5	Total	£5,870.00	£0.00	£0.00	£5,870.00
3000/6	Other				
3000/6/1	Dog waste	£900.00	£439.19	£0.00	£460.81
3000/6/2	Dog Waste Bins	£200.00	£0.00	£0.00	£200.00
3000/6	Total	£1,100.00	£439.19	£0.00	£660.81
3000	Total	£81,464.00	£10,972.32	£7,916.10	£62,575.58
3001	RL&OS -Employee Costs				
3001/1	Office Staff Allocated Costs	£37,661.00	£8,934.93	£0.00	£28,726.07

Financial Budget Comparison

Comparison between 01/04/19 and 10/07/19 inclusive. including all commitments

Excludes transactions with an invoice date prior to 01/04/19

		2019/2020	Actual Net	Commitments	Balance
3001/2	Groundstaff Allocated Costs	£103,547.00	£27,295.85	£0.00	£76,251.15
3001	Total	£141,208.00	£36,230.78	£0.00	£104,977.22
3002	Employee Costs				
3002/1	Staff Training	£2,000.00	£380.00	£440.00	£1,180.00
3002	Total	£2,000.00	£380.00	£440.00	£1,180.00
3200	Cemetery				
3200/1	Establishment				
3200/1/1	Electricity	£463.00	£198.04	£0.00	£264.96
3200/1/2	Water	£208.00	£45.06	£0.00	£162.94
3200/1/3	Sewage Expenses	£156.00	£0.00	£0.00	£156.00
3200/1/4	Cleaning Materials	£104.00	£25.83	£0.00	£78.17
3200/1/5	Rates	£4,170.00	£1,608.20	£0.00	£2,561.80
3200/1/6	Telephone	£208.00	£78.00	£0.00	£130.00
3200/1	Total	£5,309.00	£1,955.13	£0.00	£3,353.87
3200/2	Maintenance				
3200/2/1	Buildings	£520.00	£724.62	£0.00	-£204.62
3200/2/2	Chemicals	£0.00	£0.00	£0.00	£0.00
3200/2/3	Trees & Tree Planting Programme	£750.00	£0.00	£0.00	£750.00
3200/2/4	Memorial Safety	£500.00	£0.00	£0.00	£500.00
3200/2/5	Grounds	£1,000.00	£10.82	£0.00	£989.18
3200/2/6	War Graves Maintenance	£832.00	£0.00	£0.00	£832.00
3200/2/7	Columbarium	£0.00	£0.00	£0.00	£0.00
3200/2/8	Refuse Collection	£1,000.00	£195.00	£0.00	£805.00
3200/2	Total	£4,602.00	£930.44	£0.00	£3,671.56
3200	Total	£9,911.00	£2,885.57	£0.00	£7,025.43
3201	Cemetery -Employee Costs				
3201/1	Allocated Office Staff	£9,172.00	£2,189.06	£0.00	£6,982.94
3201/2	Allocated Ground Staff	£26,938.00	£7,111.29	£0.00	£19,826.71
3201	Total	£36,110.00	£9,300.35	£0.00	£26,809.65
3300	Allotments				
3300/1	Establishment				
3300/1/1	Water	£800.00	£730.12	£0.00	£69.88
3300/1	Total	£800.00	£730.12	£0.00	£69.88
3300/2	Maintenance				
3300/2/1	Allotments Maintenance	£408.00	£116.30	£0.00	£291.70
3300/2/2	Pest Control	£832.00	£0.00	£0.00	£832.00
3300/2	Total	£1,240.00	£116.30	£0.00	£1,123.70
3300/3	Other				
3300/3/1	Allotment Competition	£240.00	£0.00	£0.00	£240.00
3300/3	Total	£240.00	£0.00	£0.00	£240.00
3300	Total	£2,280.00	£846.42	£0.00	£1,433.58
3301	Allotments -Employee Costs				
3301/1	Allocated Office Staff	£8,658.00	£2,055.04	£0.00	£6,602.96

Financial Budget Comparison

Comparison between 01/04/19 and 10/07/19 inclusive. including all commitments

Excludes transactions with an invoice date prior to 01/04/19

		2019/2020	Actual Net	Commitments	Balance
3301/2	Allocated Ground Staff	£1,377.00	£359.16	£0.00	£1,017.84
3301	Total	£10,035.00	£2,414.20	£0.00	£7,620.80
3350	Capital Expenditure				
3350/1	Carvers Recreation Ground Improvements	£0.00	£0.00	£0.00	£0.00
3350/2	Carvers Workshop/Storage feasibility	£3,000.00	£0.00	£0.00	£3,000.00
3350/3	Playground Equipment - Carvers	£0.00	£3,022.00	£0.00	£-3,022.00
3350	Total	£3,000.00	£3,022.00	£0.00	£-22.00
Total Recreation, Leisure & Open Spaces		£286,008.00	£66,051.64		
Planning, Town & Environment					
4000	Planning, Town & Environment				
4000/1	Maintenance				
4000/1/1	Built Environment - Furniture	£100.00	£0.00	£0.00	£100.00
4000/1/2	Carvers Street Lighting	£547.00	£118.44	£0.00	£428.56
4000/1/3	Flood Defence	£0.00	£0.00	£0.00	£0.00
4000/1/4	Bus Shelters	£408.00	£0.00	£0.00	£408.00
4000/1/5	Sign Painting Friday Cross	£0.00	£0.00	£0.00	£0.00
4000/1/6	Neighbourhood Plan	£12,000.00	£0.00	£0.00	£12,000.00
4000/1/7	Crow Lane Maintenance	£1,000.00	£0.00	£0.00	£1,000.00
4000/1	Total	£14,055.00	£118.44	£0.00	£13,936.56
4000	Total	£14,055.00	£118.44	£0.00	£13,936.56
4001	Employee Costs				
4001/1	Allocated Office Costs	£16,745.00	£4,020.72	£0.00	£12,724.28
4001	Total	£16,745.00	£4,020.72	£0.00	£12,724.28
4050	Capital Expenditure				
4050/1	Human Sundial	£0.00	£1,061.15	£3,220.00	£-4,281.15
4050	Total	£0.00	£1,061.15	£3,220.00	£-4,281.15
Total Planning, Town & Environment		£30,800.00	£5,200.31		
Council					
10000	Petty Cash - Office	£0.00	£239.85	£0.00	£-239.85
10001	Petty Cash - Youth	£0.00	£3.95	£0.00	£-3.95
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	£32.50	£0.00	£-32.50
Total Council		£0.00	£276.30		
Total Expenditure		£744,395.00	£205,273.73	£14,600.78	£524,520.49
Total Income		£711,464.00	£311,175.04		
Total Expenditure		£744,395.00	£205,273.73		
Total Net Balance		£-32,931.00	£105,901.31		

Financial Budget Comparison

Comparison between 01/04/19 and 10/07/19 inclusive.

Excludes transactions with an invoice date prior to 01/04/19

		2019/2020	Actual Net	Balance
INCOME				
Policy & Finance				
200	Revenue Income	£119,036.00	£44,033.56	£-75,002.44
280	Carvers Club House Income	£8,500.00	£3,756.37	£-4,743.63
999	Suspense	£0.00	£485.00	£485.00
Total Policy & Finance		£127,536.00	£48,274.93	£79,261.07
Recreation, Leisure & Open Spaces				
300	Revenue Income (RLOS)	£34,954.00	£6,001.56	£-28,952.44
320	Cemetery Income	£45,123.00	£6,948.62	£-38,174.38
330	Allotment Income	£5,202.00	£69.00	£-5,133.00
Total Recreation, Leisure & Open Spaces		£85,279.00	£13,019.18	£72,259.82
Planning, Town & Environment				
400	Income	£1,100.00	£1,100.00	£0.00
Total Planning, Town & Environment		£1,100.00	£1,100.00	£0.00
Council				
100	Precept	£497,549.00	£248,774.50	£-248,774.50
102	Interest Business A/c	£0.00	£6.43	£6.43
110	Client Deposits	£0.00	£0.00	£0.00
Total Council		£497,549.00	£248,780.93	£248,768.07
Total Income		<u>£711,464.00</u>	<u>£311,175.04</u>	<u>£-400,288.96</u>

Financial Budget Comparison

Comparison between 01/04/19 and 10/07/19 inclusive.

Excludes transactions with an invoice date prior to 01/04/19

		2019/2020	Actual Net	Balance
EXPENDITURE				
Policy & Finance				
2000	Establishment	£99,550.00	£27,069.40	£72,480.60
2100	Maintenance	£34,394.00	£31,651.94	£2,742.06
2200	Democratic Process (members Costs)	£13,940.00	£2,435.59	£11,504.41
2210	Grants	£9,000.00	£1,000.00	£8,000.00
2300	Employee Costs- Allocated Office Staff	£121,345.00	£28,477.52	£92,867.48
2310	Employee overhead Costs	£1,824.00	£1,028.93	£795.07
2400	Other	£45,024.00	£2,023.10	£43,000.90
2500	Capital Financing	£31,546.00	£15,772.95	£15,773.05
2501	Capital	£10,000.00	£8,371.47	£1,628.53
2600	Wages Control Account	£0.00	-£310.10	£310.10
2801	Carvers Employee Costs	£44,010.00	£10,050.20	£33,959.80
2802	Carvers Club House- Expenditure	£16,954.00	£6,174.48	£10,779.52
9999	Suspense	£0.00	£0.00	£0.00
Total Policy & Finance		£427,587.00	£133,745.48	-£293,841.52
Recreation, Leisure & Open Spaces				
3000	Recreation & Leisure (Other)	£81,464.00	£10,972.32	£70,491.68
3001	RL&OS -Employee Costs	£141,208.00	£36,230.78	£104,977.22
3002	Employee Costs	£2,000.00	£380.00	£1,620.00
3200	Cemetery	£9,911.00	£2,885.57	£7,025.43
3201	Cemetery -Employee Costs	£36,110.00	£9,300.35	£26,809.65
3300	Allotments	£2,280.00	£846.42	£1,433.58
3301	Allotments -Employee Costs	£10,035.00	£2,414.20	£7,620.80
3350	Capital Expenditure	£3,000.00	£3,022.00	-£22.00
Total Recreation, Leisure & Open Spaces		£286,008.00	£66,051.64	-£219,956.36
Planning, Town & Environment				
4000	Planning, Town & Environment	£14,055.00	£118.44	£13,936.56
4001	Employee Costs	£16,745.00	£4,020.72	£12,724.28
4050	Capital Expenditure	£0.00	£1,061.15	-£1,061.15
Total Planning, Town & Environment		£30,800.00	£5,200.31	-£25,599.69
Council				
10000	Petty Cash - Office	£0.00	£239.85	-£239.85
10001	Petty Cash - Youth	£0.00	£3.95	-£3.95
10002	Petty Cash - Visitor Information Centre	£0.00	£0.00	£0.00
10003	Petty Cash - Information Desk	£0.00	£0.00	£0.00
10110	Deposit Refunds	£0.00	£0.00	£0.00
10111	Bank Charges	£0.00	£32.50	-£32.50
Total Council		£0.00	£276.30	£276.30
Total Expenditure		<u>£744,395.00</u>	<u>£205,273.73</u>	<u>£539,121.27</u>

Financial Budget Comparison

Comparison between 01/04/19 and 10/07/19 inclusive.

Excludes transactions with an invoice date prior to 01/04/19

	2019/2020	Actual Net	Balance
Total Income	£711,464.00	£311,175.04	-£400,288.96
Total Expenditure	£744,395.00	£205,273.73	£539,121.27
Funded by reserves		£0.00	
Total Net Balance	-£32,931.00	£105,901.31	

Reserve Movements

Developer Contribution s106

£5,203.32 Start of year value

Start of year 01/04/19

£5,203.32 Current value

Developer Contribution CIL

£14,100.69 Start of year value

11/04/19 £6,055.46 2 : Income transaction 500065, CIL receipt taken to reserves

£20,156.15 Current value

Cemetery Maintenance

£1,670.00 Start of year value

£1,670.00 Current value

Capital Receipts

£13,125.00 Start of year value

£13,125.00 Current value

Grants Unapplied

£0.00 Start of year value

£0.00 Current value

IT & Systems Provision

£26,400.00 Start of year value

£26,400.00 Current value

Gateway Building Provision

£28,567.00 Start of year value

£28,567.00 Current value

Cemetery Provision

£10,000.00 Start of year value

£10,000.00 Current value

Buildings Repair Provision

£8,000.00 Start of year value

£8,000.00 Current value

Elections Provision

£11,541.88 Start of year value

£11,541.88 Current value

Machinery Renewal Provision

£14,954.02 Start of year value

£14,954.02 Current value

Play equipment Provision

£10,479.50 Start of year value

£10,479.50 Current value

Memorials Provision

£3,000.00 Start of year value

B_(e)

Appendix 3	£3,000.00	Current value
Christmas Lights Provision		
	£10,397.00	Start of year value
	£10,397.00	Current value
Carvers Clubhouse Provision		
	£21,551.00	Start of year value
	£21,551.00	Current value
Carvers Grounds Dev Provision		
	£11,300.00	Start of year value
	£11,300.00	Current value
Ringwood Events Reserve		
	£10,965.43	Start of year value
	£10,965.43	Current value
Infrastructure & Open Spaces		
	£9,473.00	Start of year value
	£9,473.00	Current value
Memorial Lantern Fund		
	£1,852.03	Start of year value
	£1,852.03	Current value
	<hr/>	
	£218,635.33	Current Reserves total

Southern Internal Audit Partnership

Assurance through excellence
and innovation

Ringwood Town Council

Internal Audit Report

**Supplementary Paper to Annual Governance and
Accountability Return 2018/19 Part 3**

04 July 2019

Prepared by: Nigel Spriggs.

FINAL REPORT

1. Introduction

- 1.1 The scope of this review was to ensure that adequate control exists over the internal control objectives specified under points A-M of the Annual Governance and Accountability Return 2018/19 Part 3.
- 1.2 We are grateful to Jo Hurd, Rory Fitzgerald, Alyson Greenfield and other officers for their assistance during the course of the audit.

2. Objectives

- 2.1 This review has sought to assess the effectiveness of controls in place focusing on those designed to mitigate risk in achieving the following key objectives:
 - appropriate accounting records have been properly kept throughout the financial year;
 - the Town Council complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for;
 - the Town Council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these;
 - the precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate;
 - expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for;
 - petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for;
 - salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied;
 - asset and investments registers were complete and accurate and properly maintained;
 - periodic and year-end bank account reconciliations were properly carried out;
 - accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded; and,

- the Town Council has met its responsibilities as a trustee.

2.2 We also confirmed that the newly introduced point 'K' relating to authorities which had declared themselves exempt from undergoing a limited assurance review in 2017/18 was to be marked as 'not covered' as Ringwood Town Council did undergo a limited assurance review in 2017/18.

3. Circulation List

3.1 This document has been circulated to the following:


Chris Wilkins, Town Clerk

Rory Fitzgerald, Responsible Finance Officer (RFO)



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

4. Summary Findings

Assurance Opinion		
Adequate		Basically a sound framework of internal control with opportunities to improve controls and / or compliance with the control framework. No significant risks to the achievement of system objectives have been identified.

Recommended Action(s)	
High	3
Medium	2
Low	0
Total	5

Key Observations
<p>Areas assessed to be working well/controls are effective</p> <ul style="list-style-type: none"> Detailed financial results comparing year-to-date actuals against budget are compiled and reported to the Policy & Finance Committee on a monthly basis in a format which provides an audit trail to original transactions within the Agresso financial system, and verbal assurance was given that the new financial system, Financial Edge, which will be used for monitoring and reporting progress against 2019/20 budgets will provide at least the same level of detail. Testing of seventeen points for compliance with the Financial Regulations found fourteen were fully compliant and three were not applicable due to no related transactions during 2018/19. The Financial Regulations were adopted in April 2018 and there is a

commitment to ensure any procedural changes necessitated by the introduction of the new financial system are adequately reflected in revised Financial Regulations ahead of them being presented to Council as soon as practicable in the current financial year.

- Payments to suppliers tested were supported by invoices and authorised via Agresso workflows in compliance with the Financial Regulations and VAT was appropriately accounted for. All petty cash transactions tested were supported by receipts, correctly authorised, and processed compliantly with HMRC VAT guidelines.
- Cash receipts and sales invoices tested were raised in compliance with the Council's current charging policies, cash was promptly banked, all receipts were correctly coded, and VAT was appropriately accounted for.
- A financial risk assessment for 2018/19 was presented to the Policy & Finance Committee in March 2018 and review of Policy & Finance Committee minutes through the year shows evidence of risks being assessed for stand-alone projects. A verbal commitment was given that an updated financial risk assessment will be presented to the Policy & Finance Committee to maintain compliance in this area through 2019/20.
- The mixture of linear and zero-based budgeting techniques used to set the 2017/18 precept was also followed when setting the 2018/19 precept, a draft of which was presented to the Policy & Finance Committee in December 2017 and agreed by Council in January 2018. The same approach and sign-off route was also followed for the 2019/20 precept. Year-to-date actuals against budget are reported to the Policy and Finance Committee at each meeting, along with executive summaries drawing attention to any material variations. A summary of transfers to and from reserves is also presented, and general reserves have been maintained in line with general guidelines.
- Testing of payroll transactions found that the specialist company contracted to ensure monthly salary, PAYE, NI and members' allowance payments are correct is being provided with the correct information in a timely manner and that internal controls around these processes and the subsequent posting of anonymised payroll costs to the Council's financial system are robust.
- All of the Council's bank accounts are reconciled by the Finance Officer on a monthly basis and testing of all reconciliations completed for September 2018 and March 2019 confirmed they agreed to reports made to the Policy and Finance Committee. The setting up of an investment account with CCLA Investment Management has mitigated risks identified in the last audit around exceeding Financial Regulation guidelines of £250,000 investment with a single financial institution as CCLA specialise in spreading local authority deposits across a number of managed portfolios.
- Budgets and budget monitoring reports have been prepared on the correct income and expenditure accounting basis, as will the final accounting statements. A process is in place to ensure the cash book agrees to the year end nominal ledger, is correctly represented

within the balance sheet, and that the balance sheet is reconciled to the year end trial balance ahead of the accounts being finalised. Steps have been followed to identify year end debtors and creditors, and a detailed transaction list will be extracted from Agresso and kept on record to provide an adequate audit trail to underlying records.

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

- Although testing of points stipulated within the Financial Regulations found a high degree of compliance, and testing of bank reconciliations found they are being accurately reconciled on a monthly basis, the quarterly independent review of bank statement reconciliations by a Member stipulated within the Financial Regulations was only complied with once during 2018/19.
- A fixed asset register is maintained, and a physical check of the assets listed was carried out in March 2018 with a stated intention to carry out the next one no later than August 2019: However, although there was evidence of new assets being added to the register during 2018/19, spot-checking of three procurements reported to the Policy & Finance Committee which should have been added to the register found they had not been.
- The Council is the sole trustee for two funds, both of which are being maintained in separate accounts in compliance with the Council's Financial Regulations. However, Charity Commission Annual Returns for 2018/19 were not submitted in-line with the Charity Commission's deadline of 31st January 2019.

5. Added Value

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

Added Value

- For 2019/20, the Annual Governance and Accountability Return Part 3 will include a new category which reads:

'During summer 2019 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations'.

Current guidance published by the Joint Panel on Accountability and Governance suggests this requirement can be complied with by publication of Sections 1 and 2 of the Annual Governance and Accountability Return on the Council's website, and, also, a statement detailing how public rights can be exercised. For all related notes on this point, please see pages 12 and 13 of [the Practitioners' Guide](#).

- Review of the items contained in the Fixed Asset Register found it contains a number of items which are potentially beneath a realistic de minimis value and might be better managed via the creation of an inventory list which still allows periodic physical checking but does not require the level of detail needed for the Fixed Asset Register.

Observation 1 – Quarterly review of bank reconciliations by an appointed Member	Risk	Management Recommendation			
		Action	Priority	Responsible Officer	Target Date
Financial Regulation 2.2 stipulates that a Member shall be appointed to verify bank reconciliations for all accounts at least once each quarter, signing both the reconciliations and original bank-statements as evidence with any exceptions reported to the Policy and Finance Committee. However, although testing confirmed all bank accounts are being fully reconciled on a monthly basis, reconciliations and bank statements were only presented for Member review at the end of the first quarter 2018/19.	Lack of compliance with the current Financial Regulations.	1.1 This is being dealt with by the new financial management system, Advant-Edge, for which the 1 st quarter reports are due to be presented in July. The suite of reports includes bank reconciliations.	H	RF	July 2019
Auditors assessment of managements response					
Management responses, once completed for July 2019 and applied moving forwards, will help mitigate future risk.					

Observation 2 – Updating the Fixed Asset Register	Risk	Management Recommendation			
		Action	Priority	Responsible Officer	Target Date
Sample testing of six procurements included in monthly reports to the Policy and Finance Committee of a value and nature which suggested they might have required inclusion in the Fixed Asset Register confirmed that three of them were fixed assets, but none had been updated to the register.	The Fixed Asset Register, which is relied upon by the Council’s insurers when setting levels of cover and premiums, is not a true reflection of the Council’s current fixed assets.	2.1 This occurred because of long term absence of the officer responsible for updating the asset register. All assets procured during 2018/19 have now been added to the asset register	H	RF	Complete
		2.2 The new financial system includes an asset register and the existing register will be migrated to it. The system also includes a feature that automatically updates the register when new assets are acquired	M	RF	October 2019
		2.3 The asset register will be culled to remove low value assets which will instead be included in an inventory to reduce the burden of maintaining a complex asset register.	M	RF	October 2019
Auditors assessment of managements response					
Management responses, once fully implemented, will help mitigate future risk.					

Observation 3 – Charity Commission Annual Returns	Risk	Management Recommendation			
		Action	Priority	Responsible Officer	Target Date
Charity Commission Annual Returns for 2017/18 were not submitted in-line with the Charity Commission’s deadline of 31 st January 2019.	Although there is presently no associated risk of fine or censure, the Charities Aid Foundation has recently advised the Charity Commission to consider introducing fines for late filing of returns in preference of introducing a fee structure for all charities.	3.1 The Charity Commission returns for 2017/18 were delayed because of problems with the recently launched on-line registration system. These have been resolved and the returns duly submitted. The 2018/19 returns have also been submitted ahead of the deadline of January 2020.	H	RF	Complete
Auditors assessment of managements response					
Completed management responses have helped mitigate future risk.					

Appendix 1 – Definitions of Assurance Levels and Management Recommendations

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

Assurance Opinion	Framework of governance, risk management and management control
Substantial	A sound framework of internal control is in place and is operating effectively. No risks to the achievement of system objectives have been identified.
Adequate	Basically a sound framework of internal control with opportunities to improve controls and / or compliance with the control framework. No significant risks to the achievement of system objectives have been identified.
Limited	Significant weakness identified in the framework of internal control and / or compliance with the control framework which could place the achievement of system objectives at risk.
No	Fundamental weakness identified in the framework of internal control or the framework is ineffective or absent with significant risks to the achievement of system objectives.

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

Assignment – Progress Control Sheet

Assignment stage	Assignment Progress				Comments
Audit Outline	Issued	02/04/2019	Agreed	02/04/2019	
Fieldwork commenced	Target	07/05/2019	Actual	07/05/2019	
Fieldwork completed	Target	09/05/2019	Actual	09/05/2019	
Close of audit meeting	Target	09/05/2019	Actual	09/05/2019	
Draft Report Issued	Target	23/05/2019	Actual	24/05/2019	
Factual accuracy agreed and management response provided	Requested	07/06/2019	Provided	24/06/2019	
Final report issued	Target	08/07/2019	Actual	04/07/2019	

Budget setting process

1. Introduction and why a decision is needed

- 1.1 The new financial management software has resulted in changes to the financial reports given to councillors. It can also drive changes to the Council's budget-setting process, if desired. Officers would like to explore some options to determine if councillors would find these helpful.

2. Background information, options, impact assessment and risks

- 2.1 The process by which this Council sets a budget and the precept for the following financial year has become well-established. As a result, it is familiar to longer-serving members and gives assurance that it yields an outcome that members have found acceptable. That said, active participation by members has been rather limited and improvements may be possible without causing unacceptable confusion or risk.
- 2.2 Changing the process will require additional work from officers but this is justified if members find the results sufficiently valuable. So, three options for possible change are explained below.
- 2.3 Format of the summary budget. Appendix 1 attached shows the budget and precept summary for the current year. Appendix 2 shows a possible alternative layout using the same figures. The alternative layout is designed to distinguish more clearly between the "revenue" budget (i.e. recurrent income and expenditure – which tends to grow slowly over time broadly in line with general inflation) and the "capital" budget (typically receipts and spending linked to projects that may be undertaken in a single year or over a period of a year or two but which are not normally undertaken every year – which tends to fluctuate widely from year to year). Presenting the data this way also makes clearer the extent to which each is making use of reserves. Both layouts distinguish between new bids and existing commitments. Would members find it helpful:
- 2.3.1 to distinguish between revenue and capital budgets?
- 2.3.2 to have contributions to and from earmarked and general reserves set out in this way?
- 2.3.3 to continue distinguishing between new bids and existing commitments?
- 2.4 Forward planning. In accordance with the recommended NALC model, our Financial Regulations require officers to produce budget forecasts for three years ahead but this has not been done. Forecasting the capital budget would be impossible in the absence of a member-approved plan for capital projects over the relevant period, but a three-year forecast of the revenue budget would not be that difficult to produce. Greater detail requires more work so the forecasts could be restricted to the budget summary page only or be included throughout. Clearly though, it would only be possible to have three-year forecasts restricted to the revenue budget at summary level if that summary distinguishes revenue from capital (as suggested in 2.3 above).
- 2.5 Seeing the effect of adjusting the numbers. Officers could prepare for members a simplified model of the budget as a form of "sandbox" – enabling members to see the effect on reserves and the precept of changes to revenue and capital figures, assumed inflation rate, etc. This would take the form of a MS Excel spreadsheet (so a certain minimum level of competence in using this would be necessary but officers could provide training if desired). Would members find this valuable?

C

3. Issues for decision and any recommendations

- 3.1** *Should the format of the budget summary be changed as suggested or kept as it is?*
- 3.2** *Should the budget be amplified to include three-year forecasts and if so should these be restricted to revenue figures and/or summary level only?*
- 3.3** *Should officers provide members with a simplified interactive model of the budget of the kind described?*

For further information, contact:

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

Rory Fitzgerald, Finance Manager
Direct Dial: 01425 484723
Email: rory.fitzgerald@ringwood.gov.uk

RINGWOOD TOWN COUNCIL

C

APPENDIX 1

**REVISED BUDGET 2018/19 & ORIGINAL BUDGET 2019/20
AND PRECEPT SUMMARY (Including New Bids)**

Col. 1	2	3	4
Description	Original 18/19 £	Revised 18/19 £	Original 19/20 £
REVENUE			
POLICY & FINANCE COM.	406,246	414,957	412,088
EXPEND.			
RECREATION, LEIS & O/S	202,639	203,187	189,209
CEMETERY	46,961	47,249	46,022
ALLOTMENTS	12,058	11,577	12,314
PLANNING, TOWN & ENVIR.	21,801	19,117	18,800
TOTAL REVENUE EXPENDITURE	689,706	696,087	678,434
CAPITAL			
POLICY & FIN COM.-CAP EXP	0	15,000	0
EXPEND.			
REC. LEIS & O/S-CAP EXP	10,000	54,000	0
PLAN, TOWN & ENV.-CAP EXP	8,000	8,000	0
TOTAL CAPITAL EXPENDITURE	18,000	77,000	0
TOTAL EXPENDITURE	707,706	773,087	678,434
REVENUE			
POLICY & FINANCE COM.	-119,717	-141,566	-127,536
INCOME			
RECREATION, LEIS & O/S	-34,870	-38,202	-34,953
CEMETERY	-45,999	-46,652	-45,123
ALLOTMENTS	-5,100	-5,100	-5,202
PLANNING, TOWN & ENVIR.	-1,110	-1,850	-1,100
TOTAL REVENUE INCOME	-206,796	-233,370	-213,914
CAPITAL			
POLICY & FIN COM.-CAP EXP	0	0	0
FINANCE			
REC. LEIS & O/S-CAP EXP	0	0	0
PLAN, TOWN & ENV.-CAP EXP	0	0	0
TOTAL CAPITAL FINANCE	0	0	0
TOTAL INCOME & FINANCE	-206,796	-233,370	-213,914
Less reduction in budget	0		0
NET EXPENDITURE BEFORE TRANSFERS	500,910	539,717	464,519
ADD TRANSFERS TO PROVISIONS			
POLICY & FINANCE COM.	24,400	24,400	27,400
RECREATION, LEIS & O/S	16,900	16,900	19,900
CEMETERY	0	0	4,000
PLANNING, TOWN & ENVIR.	0	0	0
TOTAL TRANSFERS TO PROVISIONS	41,300	41,300	51,300
LESS TRANSFERS FROM PROVISIONS			
POLICY & FINANCE COM.	0	-20,250	-4,000
RECREATION, LEIS & O/S	-32,340	-70,818	0
CEMETERY	-230	-230	-230
PLANNING, TOWN & ENVIR.	-9,000	-9,255	-1,000
TOTAL TRANSFERS FROM PROVISIONS	-41,570	-100,553	-5,230
BUDGET REQUIRE BEFORE NEW BIDS	500,640	480,464	510,589
Add recurring bids for 2018/19			
Policy & Finance			5,500
Recreation, Leis & O/S			8,000
Planning, Town & Env			0
Add non-recurring bids for 2018/19			
Policy & Finance			10,000
Recreation, Leis & O/S			30,463
Planning, Town & Env			12,000
P&F R&M Buildings			0
Less transfers from provisions			-50,463
SUB TOTAL NET NEW BIDS			15,500
COUNCIL'S NET BUDGET	500,640	480,464	526,089
Additional Transfers from(-) or to Provisions	0	0	0
Transfers from(-) or to General Reserve	-15,444	4,732	-28,540
COUNCIL'S PRECEPT BEFORE GRANTS	485,196	485,196	497,549
To be met from Identifiable Grant from NFDC	0	0	0
To be met from Transitional Grant from NFDC	0	0	0
COUNCIL TAX PAYERS IN RINGWOOD	485,196	485,196	497,549

COUNCIL TAX LEVELS FOR 2016/17, 2017/18, 2018/19 & 2019/20

	2016/17	2017/18	2018/19	2019/20	Per Year	Per month
Council Precept before Grant	462,992	468,223	485,196	497,549		
Council Tax Base	5,146.6	5,225.7	5,257.3	5,285.2		
Council Tax Per Band D Dwelling before grants	89.96	89.60	92.29	94.14	£1.85	0.15
Grant	-1.94	0.00	0.00	0.00	£0.00	0.00
Council Tax Per Band D Dwelling after grants	88.02	89.60	92.29	94.14	£1.85	0.15

C

APPENDIX 2

	2019-20	
	Original Budget	
<u>Revenue Budget</u>		
Total Revenue Expenditure before bids	£ 678,434.00	
Total Revenue Income	-£ 213,914.00	
Net transfer to/ from Earmarked Reserves	£ 46,070.00	
Net cost of recurring bids	£ 13,500.00	
Net transfer to/ from General Reserve	-£ 26,540.00	
Net funding requirement from precept	£ 497,550.00	
<u>Capital Budget</u>		
Total Capital Expenditure before bids	£ -	
Total grants, contributions and donations	£ -	
Net cost of non-recurring bids	£ 52,463.00	
Transfer to/ from Earmarked Reserves	-£ 50,463.00	
Transfer to/ from General Reserve	-£ 2,000.00	
Net funding requirement from precept	£ -	
<u>Total Budget</u>		
Total expenditure (including bids)	£ 744,397.00	
Total income and other receipts	-£ 213,914.00	
Net transfers to/ from Earmarked Reserves	-£ 4,393.00	
Net transfer to/ from General Reserve	-£ 28,540.00	
Total net precept requirement	£ 497,550.00	
(A table summarizing precept figures over time could be added here as before if desired)		

Waste Management Licence

1. Introduction and reason why decision required

- 1.1 The Town Council has held a Waste Management Licence for Poulner Lakes ever since the site was transferred to it in 1994. It is charged an annual fee for this by the Environment Agency (EA).
- 1.2 Waste management operations at the site ceased before the land was transferred to this Council and there is no continuing need for the Licence. However, these licences do not simply lapse when no longer needed, they have to be formally surrendered; a process that entails significant work and expense. Unless and until this is done, this Council will remain liable for the annual fee.
- 1.3 The annual fee was £446.50 for several years but has just been increased this year to £1,049.75. So, the question arises, should this Council pursue a surrender application or do nothing and allow the annual costs to continue?

2. Background information, options, impact assessment and risks

- 2.1 This matter was investigated (by officers at least) some years ago. This revealed that the Council could only terminate the liability for licence fees by making a surrender application attracting a fee exceeding £7,000. Protests were unavailing and it appears that an application was deemed unacceptably expensive and not pursued for this reason.
- 2.2 Recently, free advice was obtained from EA under its “Basic Pre-application Service”. This confirms that a surrender application would still be needed but, being “low risk”, would qualify for lower fees. It remains unclear precisely how much information would have to be provided with the application and what the application fee would be. EA recommended that the Council pay for the “Enhanced Pre-Application Service” (at the rate of £100 per hour).
- 2.3 From the regulatory standpoint, a surrender application would seem to be the “correct” course. It may also be prudent. Sooner or later questions may be asked as to why the Council persists in holding an unnecessary licence and what steps are being taken to comply with the Licence condition on gas monitoring (in fact, no such monitoring has been recorded since 1994).
- 2.4 From the financial standpoint, there would be a potential benefit to be gained from using capital to escape the recurrent liability of the annual fee. However, deciding how much it would be worth spending now will depend on several factors (the likelihood of gas monitoring having to be resumed in future and its cost, how the “net present value” to this council of future licence fees is appropriately calculated, the view taken of the general reserve level at the time, etc.).
- 2.5 Given the potential for cost-saving, officers recommend that members authorise officers to avail themselves of the “Enhanced Pre-Application Service” and to submit a surrender application subject to specified limits.

3. Issues for decision and any recommendations

- 3.1 **Whether to authorize the Town Clerk to seek assistance from Environment Agency under its Enhanced Pre-Application Service in connection with a possible application to surrender the Waste Management Licence relating to the land at Poulner Lakes provided the cost of this does not exceed £[1,000]; and**

D

3.2 to submit such an application provided the fees and associated costs (excluding Council employee costs but including the cost of the Enhanced Pre-Application Service) do not exceed £[10,000].

RECOMMENDATION: Officers recommend approval of the proposed actions but invite members to review and, if deemed appropriate, revise the figures specified.

For further information, contact:

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

Rory Fitzgerald, Finance Manager
Direct Dial: 01425 484723
Email: rory.fitzgerald@ringwood.gov.uk

**EXTRACT FROM THE MINUTES OF THE RECREATION, LEISURE AND OPEN SPACES
COMMITTEE ON 3rd JULY 2019**

**OS/5894
EVENTS MANAGEMENT**

Fireworks Event

Cllr Day provided an update in respect of the arrangements for the fireworks event and requested authority for the Events Co-Ordinator to be able to approve expenditure up to a total of £10,000. It was noted that Ringwood Events Team intention is that the event breaks even. It was agreed that a recommendation be made to the Policy and Finance Committee to approve the budget requested.

The intention is to provide more entertainment at this year's event and, as it is expected that more than 500 people will attend, Cllr Day requested authority to apply for a permanent premises licence for Carvers on the Council's behalf. This would allow for entertainment, but not the sale of alcohol. The Town Clerk would liaise with Cllr Day in order to facilitate this.

Christmas Event

The event has been publicised on social media, inviting interest from stall holders.

VE Day Anniversary commemoration – Bank Holiday Friday 8th May 2020

The Events Team mooted a proposal for an event to mark the 75th anniversary of VE Day. Informal discussions had taken place with other organisations who had indicated a willingness to be involved.

RESOLVED: That approval be given for the submission of a premises licence application for Carvers and the associated fees.

RECOMMENDED TO POLICY AND FINANCE COMMITTEE: That the total budget for the fireworks event of £10,000 be approved.

ACTION C Wilkins / C Bennett



Item No.	Name	Recent developments	Resource use				Finish in 2019-20?	Notes
			Finance			Staff time		
			Cost & source	Spent to date	Predicted out-turn			
Projects with budgetary implications (bids included in 2019-20 budget)								
A1	ICT overhaul	The new telephone system is to be installed on 23 rd July. The email handling will be moved in-house and the new allotments management software commissioned on a date to be agreed, probably in August. The final hardware changes will follow, probably in September.	£37,147 (Total for 2018-19 & 2019-20) Earmarked reserve	£11,525 (2018-19) £187 (2019-20)	£37,147	Significant	Probable	This will require so much officer time and attention that some disruption of other projects and functions is highly likely.
Projects with budgetary implications (not included in 2019-20 budget but added since)								
B1	None							
Projects with no budgetary implications in 2019-20								
C1	Review of Standing Orders	Carried forward from 2018-19				Moderate	Probable	Work continues on a revised Scheme of Delegation.



Item No.	Name	Brief description & notes (define scope and quality requirements)	Resource requirements				Budget Bid Priority (specify number)
			Finance		Time and attention		
			Estimated costs (recurrent and non-recurrent), possible sources, other implications, etc.		Members	Staff	
Projects with budgetary implications (for possible inclusion as bids in 2020-21 budget)							
A1							
Projects with budgetary implications (for possible inclusion as bids in later budgets)							
B1	Development of land at Greenways	Outline planning permission was renewed on 07/08/2017. Access remains unresolved. A private briefing to councillors was given by the Town Clerk on 18 July 2018.	Unclear until project aims and options are narrowed but has potential to generate a substantial capital receipt.	Minimal	Significant	None	
Projects with no or neutral budgetary implications							
	None						