

MINUTES OF THE POLICY & FINANCE COMMITTEE

Held on Wednesday 19th June 2019 at 7.00pm at Ringwood Gateway, The Furlong, Ringwood.

PRESENT: Cllr Jeremy Heron (Chairman)
Cllr Steve Rippon-Swaine (Vice Chairman)
Cllr Andy Briers
Cllr Philip Day
Cllr Christine Ford (*from 7.03pm*)
Cllr John Haywood
Cllr Gloria O'Reilly
Cllr Tony Ring

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

ABSENT: Cllr Peter Kelleher
Oliver Major, Student Advisor

F/5689 PUBLIC PARTICIPATION

There was none.

F/5690 APOLOGIES FOR ABSENCE

The Town Clerk reported that apologies for absence had been received from Cllr Kelleher and Oliver Major, Student Advisor.

F/5691 DECLARATIONS OF INTEREST

There were none.

F/5692 MINUTES OF THE PREVIOUS MEETING

RESOLVED: That the minutes of the meetings held on 17th April and 15th May, having been circulated, be approved and signed by the Chairman as a correct record.

Cllr Ford joined the meeting at 7.03pm.

F/5693 MONTHLY FINANCIAL REPORTS

Members considered the Monthly Financial Reports attached to these minutes as *Annex A*.

The reports differed in style, to those previously presented, due to the new accounting software. There will in future also be a report on petty cash. The RFO invited the Chairman and Deputy Chairman to view the suite of reports available, to determine those which will be

brought forward in future. A report on income was requested similar to the expenditure report.

It was noted that a new electricity meter had been installed at Carvers Clubhouse and readings will be monitored.

In relation to the budget monitoring report, the RFO highlighted that the final accounts show expenditure outturn within 0.1% of the revised budget and that income was ahead of that predicted, mainly due to the success of the Events Team and higher receipts from cemetery fees. The net outturn has resulted in a reduction in reserves of £3,400.

In relation to the internal audit, officers are assessing the feasibility of migrating the asset register to the new finance software. However there was a limit on the number of assets that can be tracked, so possibly supplementing this with a special inventory of the smaller value items.

The Annual Governance and Accountability Return will be approved at the Full Council meeting on 26th June.

RESOLVED:

- 1) That the list of cheque payments on the Imprest account for April and May be authorised. Cllrs Heron and Rippon-Swaine signed the report;
- 2) That the Statement of Town Council Balances be noted and the transfer request be authorised. Cllrs Heron and Rippon-Swaine signed the report;
- 3) That the Finance Manager's report and Summary Budget Reports, annual outturn and internal audit reports be noted.

RECOMMENDED TO FULL COUNCIL: That the Annual Governance Statement and the Accounting Statements for 2018/19 be approved.

ACTION R Fitzgerald

F/5694

LOCAL GOVERNMENT PENSION SCHEME

The RFO presented his report on the proposed changes to the Local Government Scheme (*Annex B*). He added that the proposals meant a separation of the larger authorities from the smaller town and parish councils, which would be grouped together. This would give the larger authorities the opportunity to run down their deficits quicker.

As the existing deficit for the scheme is almost entirely eliminated, the Council's contribution to the deficit will go down, however in the future each councils liabilities would change depending on the demographic of members in the scheme. If smaller authorities, which tend to have an older workforce and new employees who opt out of the pension scheme, have higher deficits, future contribution rates will be higher than larger authorities. This was viewed as unfair and career progression (for example: moving from County or District Council to a Town Council) has not been considered as a factor and with the final employer bearing the pension liability.

Members agreed to submit a response to the consultation, indicating that the Council does not support the proposed changes, as there seems to be no advantage for town and parish councils in splitting the scheme. It would result in an increase in risk and costs for smaller authorities, which may become unaffordable in the short-term. In addition, no information has been provided in relation to administration costs and this was a concern.

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RESOLVED: 1) That the RFO's report in respect of proposed changes to the Local Government Scheme (*Annex B*) be noted; and
2) That a response be submitted to the consultation on the proposed changes to the Local Government Scheme, as outline above.

ACTION C Wilkins / R Fitzgerald

F/5695

CHRISTMANS ILLUMINATIONS PROCUREMENT PROCEDURE

Members considered the Town Clerk's report (*Annex C*) and appointed Members to the selection panel. It was requested that information about the tenders be shared with all Councillors.

RESOLVED: 1) That the report on Christmas illuminations procurement procedure be noted;
2) That Cllrs Frederick, Heron, Loose and Ring be appointed to membership of the selection panel.

ACTION C Wilkins

F/5696

COMPUTER EQUIPMENT PROCUREMENT

The Town Clerk presented his report on computer equipment procurement (*Annex D*), outlining three options with varying degrees of flexibility, functionality and cost. The impact on the predicted outturn for the relevant earmarked reserve at year end was also explained.

Members agreed that option A provided the greatest flexibility and the opportunity to accommodate changes in the future, without incurring additional cost.

The level of planned annual transfers to the reserve will be reviewed and there may follow a recommendation to increase or decrease this amount, to meet future needs.

RESOLVED: 1) That Option A be pursued; as this offers a reasonable compromise between flexibility and cost;
2) That the project budget and draw upon the I.T. and Equipment earmarked reserve be increased, in line with the decision to approve Option A.

ACTION C Wilkins / R Fitzgerald

F/5697

STUDENT ADVISOR WORKING PARTY

Members considered the Town Clerk's report (*Annex E*).

In relation to the Student Advisor Working Party it was agreed that it be disbanded.

There followed a discussion in relation to the practice proposed, para 2., for establishing (or reviewing) working parties or other sub-ordinate bodies. It was felt that the regulations, whilst ensuring that all bodies would operate legally, did not necessarily account for Ringwood Event Team and how it operates, nor for bodies of a similar nature that may exist in the future.

Whilst it was accepted that there needed to be a level of control, particularly where public funds are involved, there was a concern that in some instances to enforce rules and regulations, terms of reference, producing agenda and minutes, etc. would result in an unnecessary level of bureaucracy.

There was concern particularly with how Ringwood Events Team would fit this proposal and it was acknowledged, that in the past, it had sometimes been difficult to reconcile the requirements of the Council with the needs of the group, which by its very nature, requires some decisions to be made promptly. More recently, compliance with financial regulations has been facilitated by the creation of the Events Co-Ordinator role.

Members agreed that an additional category be included in the proposals, to provide for a group, which has not been constitutionally formed and has an officer appointed to support the activities of the group, with delegated powers to approve some expenditure. Broad boundaries can be determined, but some of the other requirements would not apply.

RESOLVED: 1) That the Student Advisor Working Party be disbanded;
2) That the proposed practice with regard to establishing subordinate bodies be re-drafted and brought back before the Committee at a future meeting.

ACTION C Wilkins

**F/5698
INFRASTRUCTURE MAINTENANCE PLAN**

Members considered and approved the recommendation from Recreation, Leisure and Open Spaces Committee (OS/5885 refers) in relation to the Infrastructure Plan (*Annex F*).

The material to be used needs to be suitable for its purpose (as a boardwalk) given its location, where conditions can be wet and icy, whilst also providing longevity.

RESOLVED: That the contents of the Infrastructure and Open Spaces Fund be drawn upon to the maximum extent possible (£12,473) to enable the boardwalk in the Danny Cracknell Pocket Park to be replaced as soon as practicable.

ACTION C Wilkins

**F/5699
LAMPPOST BANNERS**

Members considered and approved the recommendation from Planning, Town and Environment Committee (*P/5613 refers*), in relation to lamppost banners (*Annex G*)

RESOLVED: That the cost of submitting two planning applications (for temporary and permanent banners) of £462 be funded from reserves.

ACTION J Hurd

**F/5700
HUMAN SUNDIAL PROJECT**

Members considered and approved the recommendation from Planning, Town and Environment Committee (*P/5615 refers*), in relation to the human sundial project (*Annex H*).

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RESOLVED: That the budget for the Human Sundial project be increased to £10,657, with the additional £2,657 to be funded from CIL receipts.

ACTION J Hurd

**F/5701
PROJECTS**

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

ACTION C Wilkins

**F/5702
EXCLUSION OF THE PRESS AND PUBLIC**

RESOLVED: That, in accordance with section 1(2) of the Public Bodies (Admission to Meetings) Act 1960, the press and public be excluded because publicity would be prejudicial to the public interest by reason of the confidential nature of the business to be transacted (the resolution required can only be achieved through private discussions and negotiations with another party)

**F/5703
POULNER LAKES**

Members considered the recommendation from Recreation, Leisure and Open Spaces Committee (*OS/5888 refers*) (*Confidential Annex J*) and agreed to approve it. This was necessary to ensure access to the public space at Poulner Lakes.

RESOLVED: That the Town Clerk's recommendation be approved.

ACTION C Wilkins

**F/5704
FIREWORKS EVENT**

Cllr Ring, as a member of Ringwood Events Team, provided information on the quotes obtained for the provision of the firework display this year. He requested the Committee determine which supplier to use in order to make a secure booking.

RESOLVED: That the supplier chosen be engaged to provide the firework display this year.

ACTION T Ring / C Bennett / C Wilkins

**F/5705
WEBSITE HOSTING, MANAGEMENT AND DESIGN**

Members considered the Town Clerk's report (*Confidential Annex H*), in respect of website hosting, management and design.

RESOLVED: That the Town Clerk's recommendations at 3.1, 3.2 and 3.3 be approved;

ACTION C Wilkins

There being no further business, the Chairman closed the meeting at 8.50pm.

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

RECEIVED
26th June 2019

APPROVED
17th July 2019

TOWN MAYOR

COMMITTEE CHAIRMAN

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RINGWOOD TOWN COUNCIL

FINANCIAL REPORTS FOR

POLICY & FINANCE COMMITTEE MEETING

19th June 2019

Paid Expenditure Transactions

between 01/04/19 and 30/04/19

Start of year 01/04/19

Cheque	Paid date	Tn no	Order	Gross	Vat	Net	Cttee	Details	Heading
1	15/04/19	1		£3.00	£0.50	£2.50	P&F	Central Computer Managemen	Postage and Packaging 23/07/18 and 21/08/18 2310/1
1	15/04/19	9		£105.62	£17.60	£88.02	P&F	1st Stop Clean	Office cleaning cover for 12th, 14th & 28th March 2000/3/2
1	15/04/19	10		£95.00	£0.00	£95.00	P&F	ICCM	ICCM Corp Subs 2019/20 2000/1/16
1	15/04/19	14		£78.96	£13.16	£65.80	P&F	Letters & Logos Ltd	4 x A4 clip frame mounted onto aluminium comp 2802/2/2
1	15/04/19	17		£279.90	£46.65	£233.25	P&F	Central Computer Managemen	Payroll Processing RTC Quarterly (01/04/2019-3 2310/1
14	29/04/19	32		£103.47	£8.73	£94.74	P&F	Booker	food purchases for re-sale at Carvers Clubhouse 2802/3/1
14	29/04/19	48		£9.98	£0.00	£9.98	P&F	Amazon	Items for Easter activities at Clubhouse 2802/1/1
14	29/04/19	52		£30.23	£0.00	£30.23	P&F	Baker Ross	Craft products for Carvers Clubhouse Easter acti 2802/1/1
14	29/04/19	87		£16.10	£0.00	£16.10	P&F	Waitrose	Food for resale at Carvers 2802/3/1
14	29/04/19	89		£52.61	£0.00	£52.61	P&F	Iceland	Food for resale at Carvers Clubhouse 2802/3/1
2 7880	15/04/19	8		£10.00	£0.00	£10.00	P&F	Community First New Forest	Membership renewal 2000/1/16
3 7881	23/04/19	22		£45.06	£0.00	£45.06	RLOS	Bournemouth Water Business	Water charges for Ringwood Cemetery 10.10.18 3200/1/2
4	23/04/19	6		£29.52	£4.92	£24.60	RLOS	Site Safety Ltd	1 pair of trousers for ground staff - size M 3000/1/5
4	23/04/19	12		£75.60	£12.60	£63.00	RLOS	Hampshire County Council	Contract Hire charges March 2019 EF66AVD 3000/3/4
4	23/04/19	16		£309.14	£51.52	£257.62	P&F	Letters & Logos Ltd	3mm aluminium panel 1200x1000m for Carvers 2802/2/2
4	23/04/19	18		£57.89	£9.65	£48.24	P&F	Itec	Copier charges 2000/1/9
		23/1		£7.23	£1.21	£6.02	RLOS	Hampshire County Council	816200 toilet rolls - cemetery 3200/1/4
		23/2		£10.12	£1.69	£8.43	P&F	Hampshire County Council	stationery - Gateway 2000/1/8
4	23/04/19	23	RTC803025	£17.35	£2.90	£14.45		Hampshire County Council	3200/1/4
4	23/04/19	25		£130.15	£21.69	£108.46	P&F	New Forest District Council	Telephone call charges for the period 1st Octobe 2000/1/11
4	23/04/19	26		£3,600.00	£600.00	£3,000.00	P&F	New Forest District Council	ICT Service Level Agreement 01/04/18 to 31/03/ 2000/1/12
4	23/04/19	27		£1,807.00	£0.00	£1,807.00	P&F	Hampshire Association Of Loc	HALC Affiliation fees 2019/20 and NALC Levy 20 2000/1/16
4	23/04/19	28		£92.59	£15.43	£77.16	P&F	Letters & Logos Ltd	4mm fluted correx panel A2 with printed graphics 2400/12
4	23/04/19	30		£130.75	£21.79	£108.96	P&F	New Forest Ice Cream	food and drink purchases for re-sale Carvers Clu 2802/3/1
4	23/04/19	31		£82.00	£0.00	£82.00	P&F	Distinction AV	Sound equipment - speaker stand, microphone st2400/14
5	17/04/19	37		£38.00	£0.00	£38.00	P&F	Facebook Ads	Love Cake Day 2802/2/1
5	17/04/19	39		£69.00	£11.50	£57.50	RLOS	Sam Turner & Sons	STIHL RTS harness for long reach hedge timmer 3000/3/1
5	17/04/19	41		£114.30	£19.05	£95.25	RLOS	Amenity Land Solutions	Woodland & Heavy Shade Wildflower Seeds 3000/2/9

Paid Expenditure Transactions

between 01/04/19 and 30/04/19

Start of year 01/04/19



Cheque	Paid date	Tn no	Order	Gross	Vat	Net	Cttee	Details	Heading
5	17/04/19	78		£25.00	£0.00	£25.00	P&F	Hampshire County Council	Application to hang banners on lampposts in Rin 2200/1/5
5	23/04/19	7		£125.34	£7.41	£117.93	P&F	Booker	Food for resale at Carvers Clubhouse 2802/3/1
5	23/04/19	33		£33.64	£5.60	£28.04	P&F	Baker Ross	art and craft materials - Carvers Clubhouse. 2802/2/2
6	23/04/19	34		£149.00	£0.00	£149.00	P&F	Verwood Glazing	Glass unit replacement at Carvers Clubhouse. 2802/1/1
7	30/04/19	29		£96.00	£16.00	£80.00	P&F	Forest Newspapers Ltd	Job Advert - café supervisor at Carvers Clubhouse 2802/2/1
8 7883	30/04/19	42		£12.20	£0.00	£12.20	RLOS	Bournemouth Water Business	Water charges for standpipe @ Bickerley Road 3000/1/8
8 7883	30/04/19	43		£99.85	£0.00	£99.85	P&F	Bournemouth Water Business	Water charges for Carvers Recreation Ground 2802/1/4
8 7883	30/04/19	44		£74.32	£0.00	£74.32	P&F	Bournemouth Water Business	Water charges for 71 Christchurch Road 2000/1/2
9 7884	30/04/19	45		£1,000.00	£0.00	£1,000.00	P&F	Ringwood School	Grant to support the 60th birthday festival event. 2210/1
April 2019	23/04/19	150		£10.00	£0.00	£10.00	Counc	Lloyds Bank	April 2019 10111
April 2019	30/04/19	115		£90.01	£0.00	£90.01	Counc	Ringwood Town Council	April 2019 Petty Cash 10000
BGC 12/04/19	12/04/19	90		£136.00	£22.67	£113.33	P&F	Austin & Wyatt	Fees April 2019 2400/19
BP	15/04/19	21		£6,569.69	£0.00	£6,569.69	P&F	Hampshire County Council	Pension March 2019 2600/1/3
DD	01/04/19	11		£356.40	£59.40	£297.00	P&F	CF Corporate Finance Ltd	Lease rental for period 01/04/19-30/06/19 2000/1/9
DD	01/04/19	19		£399.20	£0.00	£399.20	RLOS	New Forest District Council	Cemetery Rates April 2019 3200/1/5
DD	01/04/19	20		£193.15	£0.00	£193.15	P&F	New Forest District Council	Carvers Clubhouse rates April 2019 2802/1/6
DD	10/04/19	4		£66.00	£11.00	£55.00	RLOS	UK Fuels Ltd	Unleaded petrol - Moortown 3000/1/10
DD	12/04/19	15		£124.36	£5.92	£118.44	PT&E	SSE Southern Electric	Unmetered electricity supply charges - Carvers S 4000/1/2
DD Elite	24/04/19	5		£74.99	£12.50	£62.49	P&F	EBS (UK) Ltd	Line rental & broadband service for April 2019 2501/3
DD IR	18/04/19	35		£5,838.62	£0.00	£5,838.62	P&F	Inland Revenue	Inland Revenue - March 2019 2600/1/2
DD Salaries	25/04/19	46		£23,569.52	£0.00	£23,569.52	P&F	Salaries	Salaries April 2019 2600/1/1
		79/1		£46.15	£2.20	£43.95	RLOS	Utility Warehouse	UW Electricity Sports Pavilion March 2019 3000/1/1
		79/2		£2.40	£0.40	£2.00	RLOS	Utility Warehouse	UW Club Sports Pavilion March 2019 3000/1/1
DD UW March 2019	30/04/19	79		£48.55	£2.60	£45.95		Utility Warehouse	UW Electricity Sports Pavilion 3000/1/1
		80/1		£14.64	£0.70	£13.94	RLOS	Utility Warehouse	UW Electricity Pav Sports Grd March 2019 3000/1/1
		80/2		£2.40	£0.40	£2.00	RLOS	Utility Warehouse	UW Club Pav Sports Grd March 2019 3000/1/1
DD UW March 2019	30/04/19	80		£17.04	£1.10	£15.94		Utility Warehouse	UW Pavilion Sports Ground March 2019 3000/1/1
		81/1		£30.00	£5.00	£25.00	RLOS	Utility Warehouse	UW Cemetery Mobiles March 2019 3000/1/6

Paid Expenditure Transactions

between 01/04/19 and 30/04/19

Start of year 01/04/19

Cheque	Paid date	Tn no	Order	Gross	Vat	Net	Cttee	Details	Heading
		81/2		£31.20	£5.20	£26.00	RLOS	Utility Warehouse	UW Cemetery Broadband March 2019 3200/1/6
		81/3		£97.74	£4.66	£93.08	RLOS	Utility Warehouse	UW Cemetery Electricity March 2019 3200/1/1
		81/4		£2.40	£0.40	£2.00	RLOS	Utility Warehouse	UW Cemetery Club March 2019 3200/1/1
DD UW March 2019	30/04/19	81		£161.34	£15.26	£146.08		Utility Warehouse	UW Cemetery March 2019 3000/1/6
		82/1		£10.00	£1.67	£8.33	RLOS	Utility Warehouse	UW Carvers C/House Mobiles March 2019 3000/1/6
		82/2		£32.74	£5.46	£27.28	P&F	Utility Warehouse	UW Carvers C/House Broadband March 2019 2802/2/5
		82/3		£594.49	£28.31	£566.18	P&F	Utility Warehouse	UW Carvers C/House Electricity March 2019 2802/1/3
		82/4		£2.40	£0.40	£2.00	P&F	Utility Warehouse	UW Carvers C/House Club March 2019 2802/1/3
DD UW March 2019	30/04/19	82		£639.63	£35.84	£603.79		Utility Warehouse	UW Carvers C/House March 2019 3000/1/6
DD Worldpay	23/04/19	36		£22.72	£0.00	£22.72	P&F	Worldpay	Monthly Worldpay costs 2802/2/4
NFDC Tfr1	30/04/19	96		£9.60	£0.00	£9.60	P&F	New Forest District Council	NFDC Tfr1 R69267 Carvers C/House Expenditur 2802/3/1
NFDC Tfr1	30/04/19	97		£67.99	£0.00	£67.99	P&F	New Forest District Council	NFDC Tfr1 R168895 Carvers C/House Expenditu 2802/3/1
NFDC Tfr1	30/04/19	98		£10.20	£0.04	£10.16	P&F	New Forest District Council	NFDC Tfr1 R69592 Carvers C/House Expenditur 2802/3/1
NFDC Tfr1	30/04/19	99		£5.35	£0.89	£4.46	P&F	New Forest District Council	NFDC Tfr1 R69592 Carvers C/House Deficit 15/02 2802/3/1
NFDC Tfr12	30/04/19	83		£6.23	£0.00	£6.23	P&F	New Forest District Council	NFDC Tfr12 R168553 Carvers C/House 25/02/19 2802/3/1
PAY Bank Charges	26/04/19	47		£13.31	£0.00	£13.31	P&F	Lloyds Bank	Bank Charges - March 2019 2000/1/18
PC Carvers May 2019	30/04/19	156		£47.73	£0.00	£47.73	Counc	Ringwood Town Council	PC Carvers C/House 10001
SO	01/04/19	2		£212.40	£35.40	£177.00	P&F	Just Health & Safety	Health and Safety Consultancy Services (Retaine 2000/1/4
SO H&S	30/04/19	50		£212.40	£35.40	£177.00	P&F	Just Health & Safety	Health and Safety Consultancy Services (Retaine 2000/1/4
SO TLC	01/04/19	24		£80.00	£0.00	£80.00	P&F	TLC Online	Website maintenance - April 2019 2000/1/14
Total				£47,981.00	£1,124.72	£46,856.28			

Paid Expenditure Transactions

between 01/05/19 and 31/05/19

Start of year 01/04/19

Cheque	Paid date	Tn no	Order	Gross	Vat	Net	Cttee	Details	Heading
10	07/05/19	13		£210.00	£0.00	£210.00	P&F	TLC Online	2 x feather flags for Carvers Clubhouse 2802/2/2
10	07/05/19	51		£34.00	£0.00	£34.00	P&F	Taste Vending Ltd	Filter coffee for Carvers Clubhouse 2802/3/1
10	07/05/19	54		£64.63	£10.77	£53.86	RLOS	England Garden Machinery	Parts and repair for masport mulch mower. 3000/3/2
10	07/05/19	55		£44.56	£0.00	£44.56	RLOS	Elliott Brothers Ltd	2 pairs of wellington boots for ground staff 3000/1/5
10	07/05/19	56		£120.00	£0.00	£120.00	RLOS	Ringwood Pest Control	Treatment of rats at North Poulner Lakes 3000/2/13
10	07/05/19	58		£25.49	£4.25	£21.24	P&F	Elliott Brothers Ltd	6 bags of post fix for Clubhouse sign 2802/1/1
10	07/05/19	59		£162.00	£0.00	£162.00	P&F	Rory Fitzgerald	The Charter Institute of Public Finance & Accoun 2000/1/16
10	07/05/19	60		£60.00	£0.00	£60.00	P&F	The Hampshire Playing Field	Annual Membership Subscription. 2000/1/16
10	07/05/19	61		£75.60	£12.60	£63.00	RLOS	Hampshire Transport Manage	Contract Hire charges 01/04/2019 - 30/04/19 con 3000/3/4
10	07/05/19	62		£17.00	£0.00	£17.00	P&F	LCR	Chris Wilkins - LCR subscription - NALC member 2000/1/16
10	07/05/19	64		£60.00	£0.00	£60.00	P&F	Helen Short	reimbursement for spectacles - Specsavers. 2310/3
		53/1		£9,820.80	£1,636.80	£8,184.00	P&F	New Forest District Council	Air conditioning installation 2501/1
		53/2		£36,783.60	£6,130.60	£30,653.00	P&F	New Forest District Council	Annual recharge 2100/5
11	08/05/19	53	RTC803067	£46,604.40	£7,767.40	£38,837.00		New Forest District Council	 2501/1
12	08/05/19	63		£100.00	£0.00	£100.00	P&F	Wimborne Minster Town Coun	Town Criers Services - Ringwood Market Relau 2400/12
13	08/05/19	49		£27.53	£0.00	£27.53	RLOS	Bournemouth Water Business	Services for Mount Pleasant Sports Ground 3000/1/8
15	14/05/19	84		£3,626.40	£604.40	£3,022.00	RLOS	Mant Leisure	Final balance due on completion of all works 3350/3
16	14/05/19	72		£12.88	£0.00	£12.88	RLOS	Bournemouth Water Business	Services at Field, Crow Lane, Ringwood 3000/1/8
17	14/05/19	57		£234.00	£39.00	£195.00	RLOS	Ringwood & Fordingbridge Ski	6 Yard Enclo mixed for Hightown Road 3200/2/8
17	14/05/19	65		£70.00	£0.00	£70.00	P&F	New Forest District Council	Annual licence fee for Bickerley Common, Bicker 2400/14
17	14/05/19	66		£20.86	£3.48	£17.38	P&F	Tampen & Tampen	1 x blue cleaning pad 17" for cleaning machine 2802/2/1
17	14/05/19	68		£70.00	£0.00	£70.00	P&F	New Forest District Council	Annual licence for Market Place, Ringwood 2400/14
17	14/05/19	69		£600.00	£100.00	£500.00	P&F	Solent Fire Safety Services	2 x onsite Fire Safety Awareness courses at Rin 2310/2
17	14/05/19	70		£72.00	£12.00	£60.00	P&F	Forest Newspapers Ltd	Advert Cost 2000/1/17
17	14/05/19	71		£64.15	£10.69	£53.46	RLOS	England Garden Machinery	Replace Stihl BG85 blower recoil / parts / labour 3000/3/2
17	14/05/19	73		£2,448.31	£395.42	£2,052.89	RLOS	Collier Turf Care Ltd	19 x 2ltrs of Holster XL @ £64.31 each 3000/2/9
17	14/05/19	75		£25.20	£4.20	£21.00	RLOS	R M Smith Fencing Limited	3 x dragons teeth for Pocket Park, Bickerley 3000/2/9
17	14/05/19	76		£54.00	£9.00	£45.00	RLOS	Central Southern Security	Service call to reset alarm system 3200/2/1

Paid Expenditure Transactions

between 01/05/19 and 31/05/19

Start of year 01/04/19

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Cheque	Paid date	Tn no	Order	Gross	Vat	Net	Cttee	Details	Heading
17	14/05/19	77		£80.41	£13.40	£67.01	RLOS	New Forest Farm Machinery L 3 chains for chainsaw	3000/2/9
17	14/05/19	85		£463.00	£0.00	£463.00	P&F	Purchase Power Franking Machine top up	2000/1/10
18	21/05/19	86		£95.00	£0.00	£95.00	P&F	Forest Edge Electrical Service new light in Carvers Clubhouse toilet	2802/1/1
18	21/05/19	88		£180.00	£30.00	£150.00	P&F	Cleansing Service Group Ltd Service of sewage treatment plant @ The Gatew	2802/1/1
18	21/05/19	92		£55.00	£0.00	£55.00	P&F	New Forest First Aid Training Level 3 Certified 1 day Emergency First Aid at W	2802/2/6
18	21/05/19	94		£61.24	£10.21	£51.03	P&F	Itec Copies	2000/1/9
19	28/05/19	101		£236.16	£39.36	£196.80	RLOS	Ringwood & Fordingbridge Ski Tipping of 1.64 tonnes of wood into R&F transfer	3000/2/6
19	28/05/19	102		£66.00	£11.00	£55.00	P&F	Central Southern Security Service call out after false alarm on zone 9 - Trac	2802/2/1
19	28/05/19	103		£54.00	£9.00	£45.00	P&F	Central Southern Security Service call to reset alarm system at the cemeter	2802/2/1
19	28/05/19	104		£15.00	£0.00	£15.00	P&F	NFNPA 30 x cycle trail maps for resale in VIC	2400/5/1
19	28/05/19	105		£128.22	£0.00	£128.22	P&F	Water2Business for 71 Christchurch Road from 11/10/18- 09/04/1	2000/1/2
19	28/05/19	106		£169.34	£0.00	£169.34	P&F	Water2Business For Carvers Clubhouse from 13/10/18-11/04/19	2802/1/4
19	28/05/19	107		£141.99	£0.00	£141.99	RLOS	Water2Business for Mount Pleasant Sports Ground Meter B 16/10	3000/1/8
19	28/05/19	108		£120.05	£0.00	£120.05	RLOS	Water2Business for Mount Pleasant Sports Ground meter A	3000/1/8
20	20/05/19	38		£3.00	£0.00	£3.00	P&F	Facebook Ads Event: Make it-Mothers Day	2802/2/1
20	20/05/19	40		£29.76	£4.96	£24.80	RLOS	Simpers Trade Counter Ltd X15/16 Hose assembly and Post & Packing	3000/3/1
23	29/05/19	163		£10.99	£1.83	£9.16	P&F	Amazon supplies for Clubhouse	2802/3/1
23	29/05/19	164		£541.20	£62.08	£479.12	P&F	Booker food and drink for re-sale.	2802/3/1
23	29/05/19	165		£12.48	£1.49	£10.99	P&F	Toys of Ringwood art and craft materials.	2802/2/1
23	29/05/19	166		£17.00	£2.00	£15.00	P&F	Barclay Card Sainsbury's - Goods for resale	2802/2/1
23	29/05/19	167		£15.99	£0.00	£15.99	P&F	Barclay Card Waitrose - goods for re-sale.	2802/3/1
23	29/05/19	168		£27.06	£0.35	£26.71	P&F	Barclay Card Food purchases for retail.	2802/3/1
23	29/05/19	169		£9.00	£0.00	£9.00	P&F	Facebook Ads Event: Free Family Yoga - 25th April 2019 to 4th	2802/2/1
BP 14/05/19	14/05/19	124		£7,318.82	£0.00	£7,318.82	P&F	Hampshire County Council Pensions April 2019	2600/1/3
DD 01/05/19	01/05/19	122		£403.00	£0.00	£403.00	RLOS	New Forest District Council NFDC Rates Cemetery May 2019	3200/1/5
DD 01/05/19	01/05/19	123		£190.00	£0.00	£190.00	P&F	New Forest District Council NFDC Rates Carvers C/House May 2019	2802/1/6
DD 01/05/19	01/05/19	138		£135.00	£8.22	£126.78	P&F	Institute of Groundsmanship Membership 2019/20	2000/1/16
		145/1		£2,773.61	£0.00	£2,773.61	P&F	Public Works Loan Board May 2019 Principle	2500/1/2

Paid Expenditure Transactions

between 01/05/19 and 31/05/19

Start of year 01/04/19

Cheque	Paid date	Tn no	Order	Gross	Vat	Net	Cttee	Details	Heading	
		145/2		£2,601.35	£0.00	£2,601.35	P&F	Public Works Loan Board	May 2019 Interest	2500/1/1
DD 01/05/19	31/05/19	145		£5,374.96	£0.00	£5,374.96		Public Works Loan Board	Loan 01/05/19	2500/1/2
DD 16/05/19	16/05/19	74		£62.23	£2.96	£59.27	P&F	SSE Southern Electric	Ringwood Market Place Qtr 4	2000/1/1
DD 21/05/19	21/05/19	128		£34.54	£0.00	£34.54	P&F	Worldpay	Charges - May 2019	2802/2/4
DD 22/05/19	22/05/19	125		£5,746.43	£0.00	£5,746.43	P&F	Inland Revenue	April 2019	2600/1/2
DD 24/05/19	24/05/19	126		£24,368.72	£0.00	£24,368.72	P&F	Salaries	Salaries- May 2019	2600/1/1
DD 24/05/19	24/05/19	143		£74.99	£12.50	£62.49	P&F	EBS (UK) Ltd	May 2019	2501/3
		146/1		£6,708.18	£0.00	£6,708.18	P&F	Public Works Loan Board	May 2019	2500/1/2
		146/2		£3,689.81	£0.00	£3,689.81	P&F	Public Works Loan Board	May 2019	2500/1/1
DD 31/05/19	31/05/19	146		£10,397.99	£0.00	£10,397.99		Public Works Loan Board	May 2019	2500/1/2
		147/1		£38.55	£1.84	£36.71	RLOS	Utility Warehouse	UW Sports Pavilion April 2019	3000/1/1
		147/2		£2.40	£0.40	£2.00	RLOS	Utility Warehouse	UW Sports Pavilion April 2019	3000/1/1
DD 31/05/19	31/05/19	147		£40.95	£2.24	£38.71		Utility Warehouse	UW Sports Pavilion April 2019	3000/1/1
		148/1		£10.00	£1.67	£8.33	RLOS	Utility Warehouse	UW Carvers C/House April 2019	3000/1/6
		148/2		£33.53	£5.59	£27.94	P&F	Utility Warehouse	UW Carvers C/House April 2019	2802/2/5
		148/3		£378.10	£18.00	£360.10	P&F	Utility Warehouse	UW Carvers C/House April 2019	2802/1/3
		148/4		£2.40	£0.40	£2.00	P&F	Utility Warehouse	UW Carvers C/House April 2019	2802/1/3
DD 31/05/19	31/05/19	148		£424.03	£25.66	£398.37		Utility Warehouse		3000/1/6
		149/1		£30.30	£5.05	£25.25	RLOS	Utility Warehouse	UW Cemetery April 2019	3000/1/6
		149/2		£31.20	£5.20	£26.00	RLOS	Utility Warehouse	UW Cemetery April 2019	3200/1/6
		149/3		£57.49	£2.74	£54.75	RLOS	Utility Warehouse	UW Cemetery April 2019	3200/1/1
		149/4		£2.40	£0.40	£2.00	RLOS	Utility Warehouse	UW Cemetery April 2019	3200/1/1
DD 31/05/19	31/05/19	149		£121.39	£13.39	£108.00		Utility Warehouse	Cemetery April 2019	3000/1/6
		152/1		£0.35	£0.02	£0.33	RLOS	Utility Warehouse	UW Pav Sprts Grd April 2019	3000/1/1
		152/2		£2.40	£0.40	£2.00	RLOS	Utility Warehouse	UW Pav Sprts Grd April 2019	3000/1/1
DD 31/05/19	31/05/19	152		£2.75	£0.42	£2.33		Utility Warehouse		3000/1/1
May 2019	20/05/19	151		£10.00	£0.00	£10.00	Counc	Lloyds Bank	May 2019	10111
NFDC Tfr11	31/05/19	131		£8.95	£0.00	£8.95	P&F	New Forest District Council	NFDC Tfr2 R69874 Carvers C/House 29/04/19 E	2802/3/1
NFDC Tfr2	31/05/19	130		£8.77	£0.02	£8.75	P&F	New Forest District Council	NFDC Tfr2 R69726 Carvers C/House 22/04/19 E	2802/3/1

Paid Expenditure Transactions

between 01/05/19 and 31/05/19

Start of year 01/04/19

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Cheque	Paid date	Tn no	Order	Gross	Vat	Net	Cttee	Details	Heading
NFDC Tfr2	31/05/19	132		£3.89	£0.00	£3.89	P&F	New Forest District Council	NFDC Tfr2 R70136 Carvers C/House 7/5/19 Exp 2802/3/1
NFDC Tfr2	31/05/19	133		£1.00	£0.00	£1.00	P&F	New Forest District Council	NFDC Tfr2 R169329 Carvers C/House 13/05/19 2802/3/1
NFDC Tfr2	31/05/19	134		£0.95	£0.16	£0.79	P&F	New Forest District Council	NFDC Tfr2 R169409 Carvers C/House 21/05/19 2802/3/1
PAY 28/05/19	28/05/19	127		£14.30	£0.00	£14.30	P&F	Lloyds Bank	Bank Charges - April 2019 2000/1/18
SO 01/05/19	01/05/19	162		£80.00	£0.00	£80.00	P&F	TLC Online	May 2019 2000/1/14
SO 30/05/19	30/05/19	139		£212.40	£35.40	£177.00	P&F	Just Health & Safety	June 2019 2000/1/4
Total				£112,470.96	£9,259.86	£103,211.10			

POLICY AND FINANCE COMMITTEE 19th JUNE 2019

BANK BALANCES & PROPOSED TRANSFERS

Account Name	Predicted	Actual at	Predicted	Proposed Transfers		Predicted
	30-May-19			30-May-19	Movement	
	£	£	£	£	£	£
Imprest (Current) Account	72,070	85,951	-50,000		30,000	65,951
Business Account	51,529	51,534		-30,000		21,534
Investment Accounts	550,000	550,000				550,000
Greenways Rent Deposit	10,812	10,792				10,792
Petty Cash - Imprest	158	200				200
Petty Cash - The Place	50	50				50
VIC Change Float	50	50				50
Information Desk Float	75	75				75
TOTAL BANK BALANCES	684,744	698,652	-50,000	-30,000	30,000	648,652

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

PROPOSED TRANSFER AUTHORISATIONS:

DATE

19th June 2019

19th June 2019

Investment Accounts	CCLA	Instant access
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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 31st May 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 – 19th JUNE 2019
BUDGETARY CONTROL - 2018/19 OUTTURN AND ANNUAL RETURN

1. BACKGROUND

- 1.1 The purpose of this report is to update Members with the final income and expenditure figures for the year to March 2019. All transactions have now been processed with only very minor changes from the figures previously reported in April. The summary final accounts are included at Appendix 1.
- 1.2 The annual return has also been prepared and is awaiting external audit. A copy is included for information at Appendix 2 together with the Balance Sheet at 31st March 2019 (Appendix 3). The Annual Return needs to be signed off by the Council before the 2nd of July 2019 in accordance with the Accounts and Audit regulations 2015.
- 1.3 The final outturn resulted in a net reduction in reserves of £3,400 and a schedule of movements of reserves and balances in 2018/19 is included at Appendix 4.
- 1.4 The annual audit report into the effectiveness of internal controls is included at Appendix 5.

2. INCOME & EXPENDITURE OUTTURN 2018/19

- 2.1 Gross expenditure for the year is £752,868 or 97.4% of the revised budget of £773,087. This is a small reduction on the figure previously reported because anticipated shared costs on the Gateway Building were slightly less than expected.
- 2.2 Income collected now stands at £249,317 which is 106.8% of the revised budget of £233,370. As previously reported, income receipts are larger than expected in the revised budget due to additional events receipts and higher than anticipated cemetery receipts. A summary income and expenditure account is included at Appendix 1.
- 2.3 At the beginning of the year, the combined reserves and provisions stood at £496,936. Planned transfers of £41,300 were made from the revenue account to build specific earmarked reserves to support future investment. An additional £5,623 was raised by the events committee and a provision to fund the heating and cooling works at the Gateway Building, held in the revenue account, was not all required releasing funds of £1,390 which have been returned to the Gateway Building reserve.
- 2.4 At the same time funds of £88,384 were drawn down to fund one off expenditure in the year, notably for capital works such as IT systems replacement, £11,500, the renewal of playground equipment at Carvers Recreation Ground, £41,071 and replacement of a ride-on mower £16,346. There were, in addition, CIL receipts of £6,854 and s106 developer's contributions of £6,249 which were taken straight to reserves.
- 2.5 The adjusted income and expenditure noted above have eliminated the planned amount to be transferred from the General Reserve to support the revenue account and instead a further £17,715 has been transferred to reserves. This means that the balance at 31st March 2019 is now £493,535, a reduction in the year of £3,400. The movements on reserves are illustrated in Appendix 4.

3. INTERNAL AUDIT 2018/19

- 3.1 The Southern Internal Audit Partnership carried out a review into the effectiveness of internal controls of the Town Council during 2018/19.

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- 3.2 Whilst overall, the review found that a robust system of control is in place and working effectively, three areas were identified in which control could be improved:
- Bank reconciliations were not regularly brought before members for review. It should be noted, however, that a new system is being implemented with the new finance system and that bank reconciliation reports are included in the suite of reports which will be presented to members each month from July.
 - The fixed asset register was not fully maintained during 2018/19. The reason for this was the extended absence of the officer with responsibility for adding purchases of new equipment to the register. The omissions have been corrected and the correct figure included in the Annual Governance and Accountability Return appended to this report.
 - The annual returns for 2017/18 for two charities administered by the Town Council were not submitted before the deadline of 31st January 2019. The reason for this was difficulties experienced with a new on-line reporting system. The returns have now been filed, along with those for 2018/19.
- 3.3 The audit report includes a new section on "Added Value" in which it makes two recommendations for improvements that the Town Council might consider. The first of these, that sections 1 & 2 of the Annual Governance & Accountability Return be published on the Council Website is in hand whilst the second, that the Fixed Asset Register be streamlined with the lower value items being recorded in a separate inventory list, is being actioned with adoption of the Asset Register included within the new finance system. The full Audit Report is included at Appendix 5

4. RECOMMENDATION

It is **recommended** that:-

- 4.1 This report be noted.
- 4.2 The Annual Return be submitted to full Council for approval.
- 4.3 The Internal Audit Report be received and the responses set out in 3.2 be noted.

For further information please contact:

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**SUMMARY BUDGETARY CONTROL REPORT
PERIOD APRIL 2018 - MARCH 2019**

ALL COMMITTEES	Original Budget	Revised Budget	Year To Date		Annual Forecast Outturn
	£		Actual	Unspent Budget	£
REVENUE EXPENDITURE					
POLICY & FINANCE COMMITTEE	406,246	414,958	414,652	-306	415,234
RECREATION, LEIS & O/S COM	261,658	262,012	262,886	874	262,810
PLANNING TOWN & ENVIRON	21,801	19,117	19,349	232	19,358
TOTAL REVENUE EXPENDITURE	689,706	696,087	696,888	801	697,402
CAPITAL EXPENDITURE					
POLICY & FINANCE COMMITTEE	0	15,000	10,109	-4,891	11,500
RECREATION, LEIS & O/S COM	10,000	54,000	45,371	-8,629	45,371
PLANNING TOWN & ENVIRON	8,000	8,000	500	-7,500	500
TOTAL CAPITAL EXPENDITURE	18,000	77,000	55,980	-21,020	57,371
TOTAL EXPENDITURE	707,706	773,087	752,868	0 -20,219	754,773
REVENUE INCOME					
POLICY & FINANCE COMMITTEE	-119,717	-141,566	-154,753	-13,187	-153,238
RECREATION, LEIS & O/S COM	-85,969	-89,954	-92,714	-2,760	-92,719
PLANNING TOWN & ENVIRON	-1,110	-1,850	-1,850	0	-1,850
TOTAL REVENUE INCOME	-206,796	-233,370	-249,317	-15,947	-247,807
CAPITAL INCOME & FINANCE					
POLICY & FINANCE COMMITTEE	0	0	0	0	0
RECREATION, LEIS & O/S COM	0	0	0	0	0
PLANNING TOWN & ENVIRON	0	0	0	0	0
TOTAL CAPITAL INCOME & FINANCE	0	0	0	0	0
TOTAL INCOME	-206,796	-233,370	-249,317	-15,947	-247,807
COUNCIL'S NET COMMITTEE EXPEND	500,910	539,717	503,551	-36,166	506,966
Add Transfers To Provisions	41,300	41,300	48,313	0 7,013	44,336
Deduct Transfers from Provisions	-41,570	-100,553	-84,384	0 16,169	-84,384
Transfer to/ from(-) General Reserve	-15,444	4,732	17,715	0 12,983	18,278
Budget Required before new bids & grants	485,196	485,196	485,196	0 0	485,196
Transitional & Identifiable grant from NFDC	0	0	0	0	0
Net Precept 2018/19	485,196	485,196	485,196	0	485,196
Non recurring bids for 2018/19 included above					
POLICY & FINANCE COMMITTEE	7,750	22,750	23,537	787	23,550
RECREATION, LEIS & O/S COM	34,160	78,160	64,969	-13,191	65,000
PLANNING TOWN & ENVIRON	11,400	9,556	2,053	-7,503	2,053
Less transfer from provisions	53,310	110,466	90,559	-19,907	90,603

	Original Budget	Revised Budget	Year To Date			Annual Forecast
	£	£	Actual	Profiled Rev Bud	Variance from RB	Outturn
			£	£	£	£
POLICY & FINANCE COMMITTEE						
EXPENDITURE						
Establishment	105,283	108,180	104,629	0	-3,551	104,959
Maintenance	38,603	34,603	33,181	0	-1,422	34,093
Employee Direct Costs	2,053	1,901	2,637	0	736	2,638
Employee Allocated Costs	112,783	113,007	116,198	0	3,191	116,200
Member Costs	9,930	8,750	6,224	0	-2,526	6,225
Grants	9,000	9,000	5,400	0	-3,600	5,400
Other (includes THE PLACE, figures below)	97,048	107,971	114,838	0	6,867	114,173
Debt Charges	31,546	31,546	31,546	0	0	31,546
Capital	0	15,000	10,109	0	-4,891	11,500
COMMITTEE EXPENDITURE	406,246	429,958	424,762	0	-5,196	426,734
INCOME						
INCOME						
Revenue Income (Including THE PLACE)	-119,717	-141,566	-154,753	0	-13,187	-153,238
Capital Income/Finance	0	0	0	0	0	0
TOTAL COMMITTEE INCOME	-119,717	-141,566	-154,753	0	-13,187	-153,238
TOTAL NET EXPENDITURE BEFORE TRANSFERS TO PROVS	286,529	288,392	270,009	0	16,521	273,496
Add Transfers To Provisions	24,400	24,400	31,413	0	7,013	27,436
Deduct Transfers From Provisions	0	-20,250	-16,750	0	3,500	-16,750
TOTAL NET EXPENDITURE AFTER TRANSFERS TO PROVS	310,929	292,542	284,672	0	27,034	284,182
HOLDING ACCOUNTS EXPENDITURE						
Employee Direct Costs	416,951	402,862	415,375	0	12,513	415,380
HOLDING ACCOUNTS EXPEND.	416,951	402,862	415,375	0	12,513	415,380
HOLDING ACCOUNTS INCOME	-416,951	-402,862	-415,375	0	-12,513	-415,380
TOTAL NET EXPENDITURE	0	0	0	0	0	0
CARVERS CLUBHOUSE EXPENDITURE						
Establishment	9,462	10,462	11,108	0	646	10,802
Maintenance	1,760	2,500	2,414	0	-86	1,700
Employee Direct Costs	500	500	145	0	-355	145
Employee Allocated Costs	46,015	35,056	35,431	0	405	35,460
Other	0	4,000	5,241	0	1,241	5,250
COMMITTEE EXPENDITURE	57,737	52,518	54,370	0	1,852	53,357
INCOME						
INCOME						
Revenue Income	0	-9,540	-10,614	0	-1,074	-10,620
TOTAL COMMITTEE INCOME	0	-9,540	-10,614	0	-1,074	-10,620
TOTAL NET EXPENDITURE BEFORE TRANSFERS TO PROVS	57,737	42,978	43,756	0	778	42,737
Add Transfers To Provisions	5,000	5,000	5,000	0	0	5,000
TOTAL NET EXPENDITURE AFTER TRANSFERS TO PROVS	62,737	47,978	48,756	0	778	47,737

	Original Budget £	Revised Budget £	Year To Date			Annual Forecast Outturn £
			Actual £	Profiled Rev Bud £	Variance from RB £	
RECREATION, LEISURE & OPEN SPACES COMMITTEE EXPENDITURE						
Establishment	11,115	11,083	11,489	0	406	11,437
Maintenance	19,567	24,685	18,418	0	-6,267	18,430
Machinery	29,904	27,846	27,660	0	-186	27,662
Employee Direct Costs	1,600	2,000	2,707	0	707	2,710
Employee Allocated Costs	130,604	127,719	136,185	0	8,466	136,185
Planters	510	0	0	0	0	0
Activities Expenses	8,566	8,704	5,604	0	-3,100	5,610
Other	1,173	1,150	853	0	-297	859
Capital Expenditure	10,000	54,000	45,371	0	-8,629	45,371
CEMETERY						
Establishment	5,205	5,349	5,596	0	247	5,536
Maintenance	8,376	9,420	7,807	0	-1,613	7,819
Employee Allocated Costs	33,380	32,479	34,815	0	2,336	34,815
ALLOTMENTS						
Establishment	1,000	750	800	0	50	800
Maintenance	1,216	1,300	806	0	-494	810
Employee Allocated Costs	9,608	9,292	9,915	0	623	9,915
Other	235	235	230	0	-5	230
COMMITTEE EXPENDITURE	271,658	316,012	308,257	0	-7,754	308,181
INCOME						
Recreation, Leisure & O/S	-34,870	-38,202	-34,422	0	3,780	-34,427
Cemetery	-45,999	-46,652	-53,391	0	-6,739	-53,392
Allotments	-5,100	-5,100	-4,901	0	199	-4,900
Capital Expend Finance	0	0	0	0	0	0
COMMITTEE INCOME	-85,969	-89,954	-92,714	0	-2,760	-92,719
TOTAL NET EXPENDITURE BEFORE TRANSFERS TO PROVS	185,689	226,058	215,543	0	-10,514	215,462
Add Transfers To Provisions	16,900	16,900	16,900	0	0	16,900
Deduct Transfers From Provisions	-32,570	-71,048	-66,419	0	4,629	-66,419
TOTAL NET EXPENDITURE AFTER TRANSFERS TO PROVS	170,019	171,910	166,025	0	-5,884	165,943

	Original Budget £	Revised Budget £	Year To Date			Annual Forecast Outturn £
			Actual £	Profiled Rev Bud £	Variance from RB £	
PLANNING, TOWN & ENVIRONMENT COMMITTEE EXPENDITURE						
Establishment	5,656	3,842	2,726	0	-1,116	2,733
Employee Allocated Costs	16,145	15,275	16,623	0	1,348	16,625
Capital Expenditure	8,000	8,000	500	0	-7,500	500
COMMITTEE EXPENDITURE	29,801	27,117	19,849	0	-7,268	19,858
INCOME						
Capital Income & Finance	-1,110	-1,850	-1,850	0	0	-1,850
COMMITTEE INCOME	-1,110	-1,850	-1,850	0	0	-1,850
TOTAL NET EXPENDITURE BEFORE TRANSFERS TO PROVS	28,691	25,267	17,999	0	-7,268	18,008
Add Transfers To Provisions	0	0	0	0	0	0
Deduct Transfers From Provisions	-9,000	-9,255	-1,215	0	8,040	-1,215
TOTAL NET EXPENDITURE AFTER TRANSFERS TO PROVS	19,691	16,012	16,784	0	772	16,793

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

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

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2018/19

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Part 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with Proper Practices.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **annual internal audit report** is completed by the authority's internal auditor.
 - **Sections 1 and 2** are to be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published **before 1 July 2019**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both):
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2019
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2018/19

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

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

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on a publicly accessible website:

Before 1 July 2019 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2018/19**, approved and signed, page 4
- **Section 2 - Accounting Statements 2018/19**, approved and signed, page 5

Not later than 30 September 2019 authorities **must** publish:

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

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

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

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

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Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2018/19

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this Annual Governance and Accountability Return. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the Annual Governance and Accountability Return is complete (i.e. no empty highlighted boxes), and is properly signed and dated. Where amendments are made by the authority to the AGAR after it has been approved by the authority and before it has been reviewed by the external auditor, the Chairman and RFO should initial the amendments and if necessary republish the amended AGAR and recommence the period for the exercise of public rights. If the Annual Governance and Accountability Return contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the annual internal audit report if possible prior to approving the annual governance statement and before approving the accounts.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness before returning it to the external auditor by email or post (not both).
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the Annual Governance and Accountability Return covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2018) equals the balance brought forward in the current year (Box 1 of 2019).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the period for the exercise of public rights. From the commencement date for a single period of 30 consecutive working days, the approved accounts and accounting records can be inspected. Whatever period the RFO sets it **must** include a common inspection period – during which the accounts and accounting records of all smaller authorities must be available for public inspection – of the first ten working days of July.
- The authority **must** publish the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2019**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including the dates set for the period for the exercise of public rights, been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', is an explanation provided?	✓	
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variations from last year to this year been provided?	✓	
	Has the bank reconciliation as at 31 March 2019 been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.	✓	

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2018/19

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RINGWOOD TOWN COUNCIL

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation **during** the financial year ended 31 March 2019.

The internal audit for 2018/19 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. IF the authority certified itself as exempt from a limited assurance review in 2017/18, it met the exemption criteria and correctly declared itself exempt. ("Not Covered" should only be ticked where the authority had a limited assurance review of its 2017/18 AGAR)			✓
L. During summer 2018 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.			Not applicable ✓
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
	✓		

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

Date(s) internal audit undertaken

07 05 19 08 05 19 09 05 19

Name of person who carried out the internal audit

NIGEL SPRINGS

Signature of person who carried out the internal audit

Nigel Springs

Date

30 05 19

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

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

Section 1 – Annual Governance Statement 2018/19

We acknowledge as the members of:

Ringwood Town Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2019, that:

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

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

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

and recorded as minute reference:

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

Chairman

Clerk

Other information required by the Transparency Codes (not part of Annual Governance Statement)

Authority web address

Section 2 – Accounting Statements 2018/19 for

Ringwood Town Council

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	423,196	496,936	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	468,223	485,196	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	232,024	264,272	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	-385,755	-421,779	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5. (-) Loan interest/capital repayments	-31,546	-31,546	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	-209,207	-299,544	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	496,936	493,535	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	533,409	536,019	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	3,667,439	3,718,186	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	407,260	388,754	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.
	<input checked="" type="checkbox"/>	<input type="checkbox"/>	N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2019 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

Date

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

as recorded in minute reference:

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

Section 3 – External Auditor Report and Certificate 2018/19

In respect of Ringwood Town Council

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 2019; 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 2018/19

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

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2018/19

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2019.

*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

*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)

BALANCE SHEET AS AT 31 MARCH 2019

YEAR ENDED 31/03/2018			YEAR ENDED 31/03/2019	
£	£		£	£
		<u>CURRENT ASSETS</u>		
8,667		Prepayments	9,101	
31,285		Trade Debtors	23,311	
0		VAT Reimbursable	3,409	
0		Short Term Investments	350,000	
533,409		Cash in Hand and at Bank	186,019	
0		Purchase Tax	0	
	573,362	Total Assets		571,839
		<u>LESS CURRENT LIABILITIES</u>		
6,278		Receipts In Advance	8,018	
57,977		Trade Creditors	56,331	
-337		Trade Creditors Control Account	-185	
0		VAT Payable	0	
12,508		Deposits	14,141	
	76,426	Total Liabilities		78,304
		TOTAL NET ASSETS		493,535
	496,936	REPRESENTED BY:		
	299,240	Balance - General Fund		280,955
	197,695	Earmarked Reserves & Provisions		212,580
	496,936	TOTAL EQUITY		493,535

I certify that the above balance sheet, and the Income and Expenditure Account for the year ending 31 March 2019, presents fairly the financial position of this Council.

Signed _____ Responsible Finance Officer

Date _____

Signed _____ Town Mayor

Date _____

RINGWOOD TOWN COUNCIL

Appendix 4

PROVISIONS AND RESERVES

Title & Code	Balance Sheet Codes	Balance 01/04/2018 £	re - distribution £	Cash Receipts	Transfer fr Revenue £	Sub Total £	Transfer btwn resv £	Transfer to Revenue £	Balance 31/03/2019 £
EAR-MARKED PROVISIONS & RESERVES									
I.T. & Equipment	TM602	33,400.00			4,500.00	37,900.00		-11,500.00	26,400.00
Repairs To Pavements (Root Damage)	TM603	1,600.00	-1,600.00			0.00			0.00
Gateway	TM604	23,177.00			5,390.00	28,567.00			28,567.00
Maint in Closed Churchyard	TM605	4,800.00	5,200.00			10,000.00			10,000.00
Buildings Reserve	TM607	0.00			8,000.00	8,000.00			8,000.00
Election	TM608	8,641.88			2,900.00	11,541.88			11,541.88
Mach Replace	TM610	16,300.02	5,000.00		10,000.00	31,300.02		-16,346.00	14,954.02
Play Equipment	TM611	38,150.50	6,500.00		6,900.00	51,550.50		-41,071.00	10,479.50
Memorials	TM612	3,000.00				3,000.00			3,000.00
Christmas Lights	TM613	397.00	10,000.00			10,397.00			10,397.00
Festival	TM614	3,000.00	-3,000.00			0.00			0.00
Grants	TM616	2,750.00	-2,750.00			0.00			0.00
Capital Fund	TM617	3,744.00	-3,744.00			0.00			0.00
Poulner Lakes	TM619	500.00	-500.00			0.00			0.00
Built Envir-Furn	TM621	1,375.00	-1,375.00			0.00			0.00
Armed Forces Day	TM624	704.00	-704.00			0.00			0.00
Carvers Clubhouse - future developme	TM625	16,551.00			5,000.00	21,551.00			21,551.00
Ringwood Events	TM627	5,342.00			5,623.43	10,965.43			10,965.43
Memorial Lantern Replacement Fund	TM630			5,852.03		5,852.03		-4,000.00	1,852.03
Carvers Grounds development	TM631	0.00	15,000.00			15,000.00		-3,700.00	11,300.00
Infrastructure and Open Spaces Fund	TM632	0.00	9,473.00			9,473.00			9,473.00
Sub Totals		163,432.40	37,500.00	5,852.03	48,313.43	255,097.86	0.00	-76,617.00	178,480.86
Dev Contribs (s106)	TM680	5,436.13	0.00	6,248.95		11,685.08		-6,481.76	5,203.32
Cem Maint	TM681	1,900.00	0.00			1,900.00		-230.00	1,670.00
Dev Cons(CIL)	TM682	12,046.95	0.00	6,853.74		18,900.69		-4,800.00	14,100.69
Capital Receipts	TM684	13,125.00	0.00			13,125.00			13,125.00
Grants Unapplied	TM685	1,755.00	-1,500.00			255.00		-255.00	0.00
Loans Unapplied	TM686	0.00	0.00			0.00			0.00
Total Earmarked Provisions & Reserves		197,695.48	36,000.00	18,954.72	48,313.43	300,963.63	0.00	-88,383.76	212,579.87
GENERAL RESERVE	TM699	299,240.19	-36,000.00		17,715.18	280,955.37			280,955.37
Deferred Exp held in general reserve						0.00			0.00
Total Provisions and Reserves		496,935.67	0.00	18,954.72	66,028.61	581,919.00	0.00	-88,383.76	493,535.24
Decrease(-) or Increase in Reserves & Provisions during 2018/19:-									-3,400.43

Southern Internal Audit Partnership

Assurance through excellence
and innovation

Ringwood Town Council

Draft Internal Audit Report

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

24 May 2019

Prepared by: Nigel Spriggs.

DRAFT REPORT

Confidential

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)

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	X
Medium	X
Low	X
Total	x

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			
		1.2			
		1.3			
Auditors assessment of managements response					

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			
		2.2			
		2.3			
Auditors assessment of managements response					

Observation 3 – Charity Commission Annual Returns	Risk	Management Recommendation			
		Action	Priority	Responsible Officer	Target Date
Charity Commission Annual Returns for 2018/19 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			
		3.2			
		3.3			
Auditors assessment of managements response					

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 ¹	23/05/2019	Actual	24/05/2019	
Factual accuracy agreed and management response provided	Requested ²	07/06/2019	Provided		
Draft final report issued	Target ³		Actual		
Senior management sign-off	Requested ⁴		Provided		
Final report issued	Target ⁵		Actual		

¹ Within 10 working days of close of audit meeting

² Within 10 working days of draft report issued

- ³ Within 5 working days of receipt of management response
- ⁴ Within 5 working days of draft final report issued
- ⁵ Within 2 working days of senior management sign-off

REPORT TO POLICY & FINANCE COMMITTEE – 19th JUNE 2019**PROPOSED CHANGES TO THE LOCAL GOVERNMENT PENSION SCHEME****1. BACKGROUND**

- 1.1 The Local Government Pension Scheme (LGPS) is administered in Hampshire by Hampshire County Council. Over 99% of the assets of the LGPS are held on behalf of the Scheduled Body Group of County, District and City Councils, Town and Parish Councils, Police, Fire and Academies. For the last few years the LGPS has been in deficit with predicted liabilities outstripping assets and measures have been put in place to reduce or eliminate this deficit. At the 2016 valuation the scheme had a funding ratio of 80.8%
- 1.2 The LGPS is a pooled arrangement which spreads risk, smooths costs and prevents sudden sharp changes in contribution rates. However, some of the scheduled body group members have expressed a wish to move away from the pooled arrangements because they wish to have the ability to pre-pay deficit contributions or change their service delivery models whilst the Government is reviewing academy participation.
- 1.3 The latest actuarial analysis carried out in 2018 suggests that this funding ratio has now increased to 93.5% and there is optimism that the deficit will be eliminated at the next valuation in 2019. This presents the opportunity to review the groups as the historic deficits, which would place material differences in member's liabilities, have now largely disappeared.
- 1.4 Responses to the proposals are requested by the 26th June.

2. PROPOSED CHANGES TO THE SCHEDULED BODY GROUPS

- 2.1 The stated aims of the review are to balance the interests of all of the employers within the group, promote good governance in the Hampshire Pension Fund, facilitate increased diversity of employer workforce policies and allow employers greater transparency over their pension costs with flexibility on payment of pension contributions.
- 2.2 The proposal is, therefore, to de-group and allocate the deficit in proportion to each employer's or employer group's funding target or liabilities. The de-grouping will result in a number of individual larger local authorities and re-formed groups for the academies and for the smaller town and parish councils. Each will have their own liabilities and share of assets which means that each will be responsible for their own share of any deficit with no cross subsidy. However, if the deficit is nil, there should be no step change as a result.
- 2.3 It is proposed to retain a pool for sixty or so Town and Parish Councils in order to avoid volatility – small employers are likely to experience volatile pension costs and be less likely to absorb changes. This also addresses lifecycle risk, i.e. older members retire and are replaced by younger members. It is also desirable to retain common rates for employers which are subject to common funding pressures and it is administratively simpler.
- 2.4 For Town and Parish Councils, one key determinant in assessing future liabilities is the current average age of active members in the LGPS. It has been suggested that the future service rate for this proposed group, based on the current profile of active members, would be around 19.5% of pay, compared with the predicted pooled rate for the Scheduled Body Group as a whole of 16.9%. The current rate is 16.1% of pay.
- 2.5 A further consideration is that, in the interests of good governance, a more prudent view is likely to be taken of future growth in the fund and in fund liabilities. Also, any deficit recovery period is likely to be reduced for the Town and Parish Council group because of the potential for employer's to leave the LGPS altogether as members retire. The potential change in funding strategy that will result is likely to increase required contributions. A 5% reduction in the funding level will require a further 1% increase in the rate of employer's contributions.

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3. IMPACT ON RINGWOOD TOWN COUNCIL

- 3.1 The immediate impact would be an increase from 16.9% to 19.5% of pay costs which would cost the Town Council around £11,000 on the employer's contribution towards future liabilities. However, the reduced deficit will also mean a reduction in the fixed contribution towards historic deficits which stands at £17,900 in 2019/20.
- 3.2 The expectation is that there will be no increase in contributions resulting from this change. There is also a proposal to cap any increase given the uncertainties but this cannot be guaranteed. Any contribution increases will, however, be phased in gradually where appropriate.
- 3.3 Whilst there is no expectation that contributions will need to be increased overall, it should be noted that the 2019 valuation has not been completed and the position may change.
- 3.4 Contribution rates have increased considerably over the last few years with the contribution towards historic deficits increasing by 8.5% over the last year to £17,900 whilst the future service contribution increased by 6.6% from 15.1% of pay costs in 2018/19 to 16.1% in 2019/20. This would otherwise be expected to increase to 16.9% of pay in 2020/21. Total contributions from Ringwood Town Council are currently just over £70,000 per annum.
- 3.5 Over the longer term, given that the employee profile does not change, contributions are likely to increase beyond those that would be required under the existing arrangements.

4. OTHER CONSIDERATIONS

- 4.1 The break-up of the Scheduled Body Group will result in different contribution rates for each employer, although all Town and Parish Councils will remain in a single pool with common contribution rates. The difference in contribution rates is largely driven by demographic factors with typically an older workforce in the smaller authorities. However, the proposals do not appear to recognise the mobility of the workforce with members moving from one employer to another. There is an argument, therefore, to retain common contribution rates for all members irrespective of employer or employer group.
- 4.2 The issue of recovery of historic deficits is more complex. Some employers, understandably, want to be able to use surplus funds to pay off the deficit early to reduce liabilities later on, whilst others will not be in a position to do so. However, this has already been tackled with the imposition of fixed contributions which do not vary as the workforce shrinks or expands.

5. RECOMMENDATION

It is **recommended** that:-

- 4.1 This report is noted.
- 4.2 Members consider submitting a response to the Hampshire Pension Fund administrator by the deadline of 26th June.

For further information please contact:
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For further information please contact:
Chris Wilkins, Town Clerk
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Chris.wilkins@ringwood.gov.uk

POLICY & FINANCE COMMITTEE

19th June 2019

Christmas Illuminations contract procurement

1. Introduction and why a decision is needed

- 1.1 Further to the decisions already made about re-tendering the contract for provision of the town centre Christmas Illuminations (see especially item OS/5853 in the Minutes of the Recreation, Leisure & Open Spaces Committee's meeting on 6th February), the contract opportunity is now being tendered electronically through the South East Business Portal with the assistance of New Forest District Council officers. A panel of councillors needs to be appointed to make important decisions after the closing date for tenders, which is Friday 21st June.

2. Background information, options, impact assessment and risks

- 2.1 The electronic Invitation to Tender (e-ITT) document specifies the procurement process and timetable. Interested parties must submit formal tenders electronically by the closing date. The panel of councillors will then evaluate these using the criteria set out in the e-ITT (which will be explained to the Panel when it meets). The Panel will select a small number of the potential suppliers to meet the Panel here to present their ideas. The Panel will then make a final contract award based on those discussions.
- 2.2 The timetable is quite tight since applications for approvals for the selected design have to be sought from various third parties and these must be submitted in August in readiness for Christmas this year.
- 2.3 Ideally, the Panel should comprise 3 or 4 councillors. Previous experience of contract procurement would be an advantage but not essential. An interest in the design of the Christmas Illuminations and willingness to discuss ideas and possibilities with potential suppliers is the most important requirement. In addition, members of the Panel must be available for meetings during the period 21st June to 19th July.

3. Issues for decision and any recommendations

- 3.1 Members are respectfully invited to appoint councillors (who need not necessarily be members of this committee) to membership of the selection panel.

For further information, contact:

Chris Wilkins, Town Clerk
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POLICY & FINANCE COMMITTEE

19th June 2019

Computer equipment procurement

1. Introduction and why a decision is needed

- 1.1 The Town Council is implementing comprehensive changes to its information technology and communications equipment and infrastructure at the Gateway. (These became necessary for two reasons. First, New Forest District Council decided to make new arrangements for itself that preclude continuation of the current shared arrangements. Secondly, our contractual commitment to the existing shared telephony arrangements ends later this year.)
- 1.2 A decision is needed about some of the new hardware needed.

2. Background information, options, impact assessment and risks

- 2.1 Office staff are mostly equipped at present with desktop PCs though we also have two laptops in current use. All run Windows 7. In order to maintain adequate security, all must be replaced before support for that operating system ends in January 2020. In any event, all are old and slow by modern standards.
- 2.2 We will definitely need two new laptops. There is a choice to be made about the other machines. The cheapest option would be desktop PCs. However, these tend to “tie” particular people to particular desks in particular rooms. That leads to inflexibility and restricts the scope for securing efficiency gains from more flexible working arrangements in future. The alternative would be to buy notebook-style devices capable of working on their own and connecting to docking stations (equipped with a mouse, larger keyboard and screen, etc.). This is significantly more expensive but adds greatly to flexibility.
- 2.3 There is little or no immediate prospect of securing significant savings by equipping staff with the more versatile technology. However, this could change within the likely lifetime of the new equipment.
- 2.4 The table below sets out three feasible options:

Option A	Option B	Option C
8 Notebook computers plus cases and docking stations	2 Notebook computers plus cases and docking stations	5 Notebook computers plus cases and docking stations
2 Additional docking stations	7 Desktop PCs	4 Desktop PCs
1 Desktop PC (on reception)		
Maximises flexibility and functionality	Lowest cost and minimum functionality needed	Desktop PCs for staff who rarely move about. Notebooks for everyone else.
Cost: £14,309	Cost: £7,933	Cost: £10,804

- 2.5 These options need to be considered in context:
- 2.5.1 Other project costs are currently estimated at £22,837 so the total cost would be £37,147 (Option A), £30,770 (Option B) or £33,641 (Option C).
- 2.5.2 To date members have approved a total budget of £25,000 for this project so some increase in that is going to be needed in any event.

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- 2.5.3 The intention throughout had been to fund the project from the I.T. and Equipment earmarked reserve. £11,500 was taken out of this last year (to meet the initial costs of this project) leaving £26,400 at the start of this year. Assuming the annual transfer in of £4,500 is made as planned and the full remaining costs of the project are taken out, the projected balance at year end will be £5,254 (Option A), £11,630 (Option B) or £8,759 (Option C).
- 2.5.4 Accordingly, the full cost can be met from the reserve whichever option is chosen. However, officers will reassess the level of the planned annual transfers in light of the total project cost and the current year end balance and may recommend an increase or decrease from £4,500 as required to meet future needs.

3. Issues for decision and any recommendations

- 3.1 Which option for hardware purchases do members wish to pursue? (RECOMMENDATION: Option C is preferred as offering a reasonable compromise between flexibility and cost.)**
- 3.2 Will members authorise the increase in the project budget and in the draw upon the I. T. and Equipment earmarked reserve corresponding to their decision on point 3.1? (RECOMMENDATION: Approval.)**

For further information, contact:

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POLICY & FINANCE COMMITTEE

19th June 2019

Student Advisor Working Party

1. Introduction and why a decision is needed

- 1.1 At the (short) meeting of this committee on 15th May, members deferred appointments to membership of this Working Party pending receipt of advice from the Town Clerk on whether it should be disbanded (see Minute ref. F5688).

2. Background information, options, impact assessment and risks

- 2.1 The Student Advisor Working Party appears to derive from a recommendation made to this committee, when the Scheme was initiated in 2007, that “a small Working Party of say two councillors, together with the Town Clerk, be appointed to meet with the Headteacher of Ringwood School to discuss the possible appointment of young people advisors to each of the Council’s Committees”. It has no formal terms of reference or delegated powers.

- 2.2 The operation of the Student Advisor Scheme is now handled by officers. There is certainly merit in this being reviewed from time to time by members but it is unclear that a standing Working Party is needed for this purpose. Disbandment of the Student Advisor Working Party is therefore recommended.

- 2.3 It is further recommended that Council adopt a clearer practice when establishing (or reviewing) working parties or other subordinate bodies as follows:

- 2.3.1 These should only be established if business cannot conveniently be undertaken by a meeting of the Council or one of its existing committees and the reasons for this are clearly identified and stated. (These reasons might include that the business in question is likely to require consideration of lengthy or complex material or advice, or that it will involve the collation of data about and detailed consideration of multiple options, or that it would benefit from securing contributions from outside parties, or that it will involve close oversight over an extended period of a major project or ongoing service, contract or amenity, etc.)

- 2.3.2 The subordinate body should be established as a committee or sub-committee if the business it is to transact:

2.3.2.1 is likely to recur or extend beyond a year; or

2.3.2.2 is likely to require that decisions be taken without reference back to the Council or an existing committee; and

2.3.2.3 is of a kind that ought and mostly can be conducted in public without prejudice to the public interest.

In all other cases the subordinate body should be established as a Task-and-Finish Group

- 2.3.3 All subordinate bodies should have written terms of reference describing their purpose, setting out clearly the scope of the business to be transacted by them, specifying how members they should have and stating that they are subject to the Council’s Code of Conduct, Standing Orders, Financial Regulations and other policies.

- 2.3.4 Committees and sub-committees:

2.3.4.1 should generally have a membership restricted to councillors and certainly any non-councillor members should not be entitled to vote;

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- 2.3.4.2 will be subject in their proceedings to all of the normal requirements as regards agendas, conduct of meetings, publication of minutes, etc.
- 2.3.4.3 may have powers delegated to them but these should be clearly set out in writing
- 2.3.4.4 may meet according to a pre-agreed schedule or only when needed
- 2.3.4.5 may be established indefinitely or for a defined period or purpose (after which they will be disbanded).
- 2.3.5 Task-and-Finish Groups
 - 2.3.5.1 may include any persons as members
 - 2.3.5.2 may meet in private and adopt any method of proceeding deemed appropriate
 - 2.3.5.3 may not have any powers delegated to them
 - 2.3.5.4 shall be established for a defined period or purpose only (after which they will be disbanded).

3. Issues for decision and any recommendations

3.1 *Whether to disband the Student Advisors Working Party*
(RECOMMENDATION: Disband.)

3.2 *Whether to approve the practice with regard to establishing subordinate bodies set out in paragraph 2.3 above*
(RECOMMENDATION: Approve.)

For further information, contact:

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Jo Hurd, Deputy Town Clerk
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**EXTRACT OF THE MINUTES THE RECREATION, LEISURE & OPEN SPACES
COMMITTEE HELD ON WEDNESDAY 5th JUNE 2019**

OS/5885

INFRASTRUCTURE MAINTENANCE PLAN

Members considered the Town Clerk's report in respect of the infrastructure maintenance plan (*Annex D*). He indicated that this item had been brought forward due to the need to replace the boardwalk. Should this proceed, it would exhaust the relevant reserve and leave no provision available for infrastructure this financial year.

The plan was in the process of being completed with the assistance of the Grounds Foreman It identified individual items or groups of items, which involve significant maintenance costs, what work is required and the timescales involved.

The plan will be looked at in more detail at the next meeting, but had been provided in its draft form to assist Members in reviewing the overall position and to enable a decision to be made in respect of the boardwalk, considering other priorities identified. The Town Clerk provided some additional detail in respect of items listed and suggested that the plan be reviewed regularly, much like the machinery/equipment replacement plan.

Members thanked officers for the work in preparing the plan as it provided the ability to look at the Council's responsibilities and will assist with long-term financial planning. Further information was requested where information, such as cost and timescales, are not currently known, with priority to be given to high risk items. Members considered that the boardwalk should be treated as a high risk item.

In respect of the boardwalk, it was suggested that sponsorship or funding from other organisations may be available and enquiries be made, however to save any further delay and to enable the project to proceed, the recommendation in the report was agreed.

RECOMMENDED TO POLICY AND FINANCE COMMITTEE: That the contents of the Infrastructure and Open Spaces Fund be drawn upon to the maximum extent possible (£12,473) to enable the boardwalk in the Danny Cracknell Pocket Park to be replaced as soon as practicable.

ACTION C Wilkins

**EXTRACT FROM THE MINUTES OF THE PLANNING, TOWN & ENVIRONMENT
COMMITTEE MEETING ON FRIDAY 7th JUNE 2019**

**P/5613
LAMPPOST BANNERS**

Members considered the Deputy Town Clerk's report in respect of lamppost banners (*Annex C*). She gave further details on the licences and planning permission required, income generated since they have been available for use and advised of the costs involved in regularising the position.

A discussion followed on the benefits of having the facility to advertise events and inform people about what was happening in the town, but it was difficult to determine income generated or the increase in footfall which could be directly attributed to the banners. Costs to the Council exceeded the fees charged, however some felt that it was important for this service to be provided.

It was decided that the appropriate planning permissions be applied for however there was no budget for the costs involved and would require referral to the Policy and Finance Committee. Members also felt that there should be a review of the fees charged but that this be brought forward at a future meeting, when the planning permission is obtained.

RESOLVED: 1) That the Council apply for planning consent for the temporary erection of lamppost banners to promote community events in 12 locations around the town;
2) That the Council apply for planning consent for the permanent erection of a lamppost banner to promote Carvers and Carvers Clubhouse;
3) That the Council apply for planning consent for the permanent display of the 2 lamppost banners promoting the Charter Market; and
4) That there be no review, at this time, of how the Council currently manages the removal of banners on property in the ownership of the District and County Councils.

RECOMMENDATION TO POLICY AND FINANCE COMMITTEE: That the cost of submitting two planning applications (for temporary and permanent banners) of £462 be funded from reserves.

ACTION Jo Hurd

**EXTRACT FROM THE MEETING OF THE PLANNING, TOWN AND ENVIRONMENT
COMMITTEE ON FIRDAY 7th JUNE 2019**

**P/5615
PROJECTS**

C2 - A31 Improvement Scheme - HCC had confirmed that they were in the process of appointing a design team to work on the various town centre access improvements, which are to be funded from Highways England designated funds. The same design team will also take on the shared use link across Carvers and the footpath which will link the northeast corner of the Linden Homes development to the footpath west of Crow Lane.

C1 – Pedestrian Crossings Christchurch Road – It was noted that although the A338 works were not complete, that two lanes were open southbound and there had been an effect on the amount of traffic diverting down Christchurch Road. Members requested the Deputy Town Clerk report this back to HCC.

A3 – Human Sundial – The Deputy Town Clerk outlined the extent of the project and the arrangement to co-ordinate the works with HCC. She reported that a meeting had taken place with Cllr Ring and the stonemason and that HCC had now confirmed costings. The total cost of the project is £10,657 (exceeding the £8,000 budget allocated from the CIL receipts). This includes the cost of the stone, the sundial maker, removable benches and installation and exceeds the budget allocated from the CIL receipts. It was proposed that additional CIL funds be used to cover the shortfall and agreed that a recommendation be made to the Policy and Finance Committee.

The Deputy Town Clerk explained that due to delays in receiving costings and the required lead-in times, a start date of late September was proposed. She requested that Members authorise the ordering of the stone and this was agreed.

The cost to install a socket for the Christmas tree is £4,500 and thought unaffordable at this time. Members suggested that there may be other sources of funding available and would make some enquiries.

Cllr Kelleher left the meeting at 12.58pm.

RESOLVED: 1) That the update on projects (Annex D) be received; and
2) That the stone for the Human Sundial project be ordered.

RECOMMENDED TO POLICY AND FINANCE COMMITTEE: That the budget for the Human Sundial project be increased to £10,657, with the additional £2,657 to be funded from CIL receipts.

ACTION Jo Hurd



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 current aim is to complete the project by installing the new telephone system this month, the remaining computer hardware in July and implement the allotment software change in August.	£10,000 Earmarked reserve			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						