

MINUTES OF THE MEETING OF RINGWOOD TOWN COUNCIL

Held on Wednesday 25th June 2025 at 7pm at Ringwood Gateway, The Furlong, Ringwood

PRESENT: Cllr Rae Frederick (Chairman)
Cllr Philip Day (Vice Chairman)
Cllr Gareth DeBoos
Cllr Mary DeBoos
Cllr Janet Georgiou
Cllr John Haywood
Cllr Peter Kelleher
Cllr James Swyer
Cllr Michael Thierry

IN ATTENDANCE: Mr Chris Wilkins, Town Clerk
Mrs Jo Hurd, Deputy Town Clerk
Mrs Charmaine Bennett
District Cllr Jeremy Heron
District Cllr Steve Rippon-Swaine

ABSENT: Cllr Andrew Briers
Cllr Luke Dadford
Cllr Ingrid De Bruyn
Cllr Glenys Turner
Cllr Becci Windsor
District Cllr Nigel Linford

C/7373 PUBLIC PARTICIPATION

There were no members of public present.

C/7374 APOLOGIES FOR ABSENCE

Apologies for absence had been received from Cllrs Briers, Dadford, De Bruyn, Turner and Windsor, and District Cllr Linford.

C/7375 DECLARATIONS OF INTEREST

There were none.

C/7376 MINUTES OF PREVIOUS MEETING

RESOLVED: That the minutes of the Annual Meeting held on 28th May 2025, having been circulated, be approved and signed as a correct record.

C/7377 RECREATION, LEISURE AND OPEN SPACES COMMITTEE

Cllr Swyer presented the minutes of the Recreation, Leisure and Open Spaces Committee meetings on 28th May and 4th June.

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RESOLVED: That the minutes of the Recreation, Leisure and Open Spaces Committee meeting on 28th May and 4th June be received.

C/7378
PLANNING, TOWN & ENVIRONMENT COMMITTEE

Cllr Day presented the minutes of the Planning Town & Environment Committee meetings held on 28th May and 6th June 2025.

He reported on his attendance at NFDC Planning Committee to support the Council’s objections to planning applications 21/10042 - Land north of Hightown Road and 24/10015 - Land at Crow Arch Lane & Crow Lane; both of which were granted permission.

RESOLVED: That the minutes of the Planning, Town and Environment Committee meetings held on 28th May and 6th June 2025 be received.

C7379
POLICY AND FINANCE COMMITTEE

Cllr M DeBoos presented the minutes of the Policy and Finance Committee meetings held on 28th May and 18th June 2025.

RESOLVED: That the minutes of the Policy and Finance Committee meetings held on 28th May and 18th June 2025 be received, with the exception of F/6438, which would be considered later on the agenda.

C/7380
INTERNAL AUDIT

RESOLVED: That the Internal Audit Report 2024/25 (*Annex A*) be noted.

C/7381
ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN 2024/25

Members considered a recommendation from Policy & Finance Committee (*F/6438 refers*) to approve the Annual Governance and Accountability Return 2024/25 Form 3 (*Annex B*).

It was noted that the Town Clerk had signed the Accounting Statement as the acting RFO prior to the appointment of the new Finance Manager.

It was also necessary to consider the dates for the Notice of Public Rights and Publication of the Annual Return (*Annex C*), and to consider whether there was any conflict of interest with the external auditor BDO LLP.

RESOLVED: 1) That the Annual Governance Statement 2024/25 be approved;
2) That the Accounting Statements 2024/25 be approved;
3) That the dates for the exercise of public rights be approved; and
4) That it be confirmed there is no conflict of interest with BDO LLP, the external auditor.

ACTION	C Wilkins / L Smith
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C/7382
ANNUAL ACCOUNTS 2024/25

RESOLVED: That the income and expenditure account and consolidated balance sheet for 2024/25 (*Annex D*) be noted.

C/7383
COMMITTEE COMPOSITION

Members considered changes to the composition of council committees, sub-committees, working parties or panels.

Cllr G DeBoos made a statement about the consideration of planning applications by NFDC, and specifically determination of 21/10042 - Land north of Hightown Road. He commented on a new electronic voting system in operation, and the role of the senior planning officer. He further noted that in the last year the two strategic sites and other new build applications have all been approved by NFDC without requiring compliance with Ringwood Neighbourhood Plan policies R5 and R10. He said that he had been on the Planning, Town & Environment Committee for all that time and longer, but as he had clearly not been effective in that role he felt that he must now resign from the Committee.

Cllr Day, Chairman of the Committee, had sympathy with this view and noted that a previous councillor had resigned some years ago for the same reason, but said he would not give up.

RESOLVED: That Cllr DeBoos' resignation from Planning, Town & Environment Committee be noted.

ACTION N Vodden

C/7384
LOCAL GOVERNMENT REORGANISATION AND DEVOLUTION

The Town Clerk gave a brief update on the Council's general approach to the possibility of micro devolution and suggested Members should have a further discussion prior to reviewing the Council's strategy. He recommended that Members consider what assets or services in the town they might be interested in having transferred from NFDC or HCC if the opportunity arose. He gave the following examples:

- Public open spaces currently leased or managed by the Council on behalf of NFDC or HCC (such as Jubilee Gardens and North Poulner Open Space)
- Other open spaces owned or managed by NFDC or HCC
- Street cleaning – often delegated to town and parish councils – capacity issue - funding
- Public toilets

With all of these examples, there would be a need to consider capacity of the team to take on additional work, as well as the existing space available for employees and equipment; the funding required for maintenance; and the value of the assets or services to the community.

Consideration might also be given to larger assets such as the leisure centre and library.

It was noted that HCC would be hosting two events for Town & Parish Councils to outline its preferred option for local government reorganisation. Members were invited to express their interest if they would like to attend a Teams meeting on 15 July from 10am to 11am. A face-

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to-face discussion would be held on 7 August in Winchester, with one representative invited to attend.

C/7385

COMMUNICATIONS TO BE RECEIVED

The Town Mayor reported the following:

- i) She and Cllr M DeBoos had attended a Jobs Fair at Poulner Infant School; and Year 2 pupils from Ringwood Infant School had marched to Gateway and attended the open session of Planning, Town & Environment Committee to talk about cycle paths and cycle parking – both events had been a brilliant opportunity to spend time with and talk to the children.
- ii) She had attended a recent meeting of the Ringwood & Fordingbridge Business Community, which was still going strong after 18 months.
- iii) She encouraged attendance at the Stable Family Trust Country Summer Fayre on 28 June and the new Thrive Festival at Carvers on 6 July.
- iv) It was hoped that the MUGA and new play equipment at Carvers would be substantially completed by 6 July.

C/7386

REPORTS FROM COUNTY AND DISTRICT COUNCILLORS

County and District Councillor Thierry reported that HCC was unable to agree with the various districts and boroughs on local government reorganisation, and they in turn are unable to agree amongst themselves. The deadline for proposals to be submitted to Government is 25 September. He commented on a Government consultation on Planning Committee Reforms, which he had some concerns about – it was noted this would be considered by Planning, Town & Environment Committee at its meeting on 4 July.

District Cllr Heron said that he shared Members' frustration with the outcome of recent planning applications, but noted the District Council's need to conform to the wish of the current Government to "build build build", and having an out of date local plan made it difficult to defend. However, he encouraged continued local representation. He commented on the agenda for Cabinet on 2 July.

With regards to local government reorganisation and devolution, he said that views and opinions on the transfer of assets would depend on which councils merge and the resulting financial situation. He suggested that any transfers of land would need to come with funds to maintain them.

District Councillor Rippon-Swaine reported on the Place and Sustainability Overview and Scrutiny Panel, which had recently considered the adoption of a New Forest Skills Action Plan. This aimed to ensure communities hold the skills needed for businesses now and in the future, and to support the sustainable economic growth of the District and wider region. He commented on the NFDC Planning Service and noted that in the last three quarters of this year the Council had won 21 out of 26 Appeals, so it was performing well.

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C/7387
REPORTS FROM TOWN COUNCILLORS

Cllr M DeBoos had been approach by Ringwood Junior School to provide a letter of support for its bid for CIL funding for an additional building. She had also been contacted by Nat West Bank regarding its impending branch closure and noted there would be a consultation in the branch on 23 July looking at what they can do to support customers after the closure.

C/7388
FORTHCOMING MEETINGS

Forthcoming Meetings – to note the following dates:

Recreation, Leisure & Open Spaces	7.00pm	Wednesday 2 nd July 2025
Planning, Town & Environment	10.00am	Friday 4 th July 2025
Policy & Finance	7.00pm	Wednesday 23 rd July 2025
Full Council	7.00pm	Wednesday 30 th July 2025

C/7389
COMMUNICATIONS

There were no issues requiring publicity.

C/7390
EXCLUSION OF THE PRESS AND PUBLIC

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

C/7391
LEGAL MATTERS

The Town Clerk reported on ongoing legal matters.

RESOLVED: That the Town Clerk’s verbal report be received.

ACTION	C Wilkins
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There being no further business, the Town Mayor closed the meeting at 8.11pm.

APPROVED
30th July 2025

TOWN MAYOR



Assurance through excellence
and innovation

Ringwood Town Council

Internal Audit Report

Annual Governance and Accountability Return (AGAR) 2024/25 Part 3

21 May 2025

Prepared by: Karen Ross

FINAL REPORT

1. Introduction

1.1 The scope of this review was to ensure that adequate control exists over the internal control objectives specified under points A-O of the Annual Governance and Accountability Return (AGAR) 2024/25 Part 3.

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

2. Objectives

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

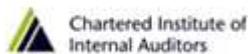
- A. Appropriate accounting records have been properly kept throughout the financial year;
- B. The Town Council complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for;
- C. The Town Council assessed the significant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

- J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded;
- K. If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt (This section has been confirmed as not applicable);
- L. The authority publishes information on a free to access website / web page, up to date at the time of the internal audit in accordance with the relevant legislation;
- M. The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations;
- N. The authority complied with the publication requirements for the prior year AGAR; and
- O. The Town Council has met its responsibilities as a trustee.

3. Circulation List

3.1. This document has been circulated to the following:

Chris Wilkins, Town Clerk & Acting RFO
Jo Hurd, Deputy Town Clerk



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

4. Summary Findings

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

Management Actions	
High	0
Medium	0
Low	0
Total	0

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 monthly in a format which provides an audit trail to original transactions within the Council's Financial Information System (Edge). The current Financial Regulations were adopted in July 2024. Testing of a sample of twenty points within the Financial Regulations found them all to be fully compliant. Payments to suppliers were supported by invoices and authorised via Edge workflows with VAT appropriately accounted for. Testing of expenditure via petty cash found that floats had been balanced and transactions were coded and posted to Edge in a timely manner. VAT returns can be substantiated to transactional level within Edge; the RFO is responsible for ensuring returns are submitted within HMRC's deadlines, quarters 1,2 3 & 4 submissions were returned in a timely manner.

- Sales invoices were raised in compliance with the Council's current charging policies and correctly coded with VAT appropriately accounted for.
- Allotments were found to have an appropriately signed tenancy agreement, there is a register of tenants, and staff are able to identify any debtors, who are monitored.
- For burials there is formal burial register, it was found to be up-to-date with interments and memorials appropriately evidenced. Testing confirmed that fees have been charged at the correct approved rate and have been recovered within a reasonable time. RTC also retain copies of Burial /Cremation certificates.
- Hall hire has an effective diary system for bookings identifying the hirer and hire times and we were able to cross-reference to sampled invoices raised.
- Ringwood Town Council has insurance against public liability risks as part of its general insurance policy with Zurich Municipal. The policy covers: land, buildings, public, employers' and hirers', liability, fidelity / employees (including Councillors) liability, business interruption and cyber security.
- The Town Council is required to carry out an annual Financial Risk Assessment. A full financial risk review was presented to the Policy and Finance Committee in September 2024. This risk assessment identifies risks in several areas, together with controls that have been implemented to manage that risk. A number of these controls are covered by Financial Regulations which were adopted in July 2022 and are subject to annual reviews (in July 2023 & July 2024).
- Annual playground inspections are carried out by The Play Inspection Company as well as weekly inspections by the Grounds Team. Risk assessments have also been undertaken for Grounds and Catering Teams.
- A draft budget setting out the 2024/25 precept was presented to the Policy & Finance Committee and then Full Council by January 2024. The precept for 2025/26 was presented in January 2025. Year-to-date actuals against budget were reported to the Policy and Finance Committee at each meeting, along with executive summaries, summaries of cash-book movements and transfers to and from reserves. General reserves have been maintained in line with guidelines, with additional commentary provided as necessary.
- Testing of payroll transactions found that the specialist company contracted (TC Group) paid salaries to employees and allowances to Members which were in accordance with the Authority's approvals. PAYE and NI requirements and were properly applied. Salaries were also found to be paid to the employee/allowances to Member's in a timely manner. Internal controls around these processes and the subsequent posting of anonymised payroll costs to Edge are robust.
- The RFO maintains a comprehensive fixed asset register with additions and disposals updated as required. A record is made of the last time each asset was checked.
- RTC has loan liabilities and have three PWLB annuity loans. The total outstanding debt has been verified to the DMO (UK Debt

Management Office) website.

- Bank statements are reconciled by the RFO monthly and testing of all reconciliations agreed to the cash book summary presented to the Policy and Finance Committee. Cross-referencing of the year-end reconciliations confirmed they agreed to bank statements and the year-end cashbook. For additional scrutiny there is an arrangement in place for a Councillor to review reconciliations and statements following each Policy and Finance Committee meeting and sample checks confirmed Councillor signed off.
- Budgets and budget monitoring reports have been prepared on the correct income and expenditure accounting basis, as will the final accounting statements, and figures such as debtors and creditors on the final balance sheet can be substantiated to transactional level by Edge reports.
- RTC publishes information on a free to access website which was found to be up to date at the time of the internal audit in accordance with the relevant legislation and has an email account that belongs to the Council and to which the Council has access.
- The Council complied with point M of Part 3 of the AGAR which relates to providing for the exercise of public rights as required by the Accounts and Audit Regulations.
- There was evidence that the Council complied with point N of Part 3 of the AGAR which relates to the publication requirements of the 2023/24 AGAR as per related guidance notes by the dates specified, with all relevant documentation published on the Council's website.
- The Council acts as trustee for two charities and filed the relevant Charity Commission returns in a timely manner.

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

- No issues have been identified.

Appendix 1 – Definitions of Assurance Levels

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

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

Annual Governance and Accountability Return 2024/25 Form 3

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

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

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2024/25

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report** must be completed by the authority's internal auditor.
 - **Sections 1 and 2** must be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2025**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2025**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2025
 - 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 2024/25

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

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

Publication Requirements

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

Before 1 July 2025 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 2024/25**, approved and signed, page 4
- **Section 2 - Accounting Statements 2024/25**, approved and signed, page 5

Not later than 30 September 2025 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

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

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

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2024/25

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2025.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (Section 2, page 5). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on page 5. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2024) equals the balance brought forward in the current year (Box 1 of 2025).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2025**.

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', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2025 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 2024/25

Ringwood Town Council

www.ringwood.gov.uk ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2023/24 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	✓		

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

Date(s) internal audit undertaken

Name of person who carried out the internal audit

02/04/2025 – 21/05/2025

KAREN ROSS INTERNAL AUDITOR

Signature of person who carried out the internal audit

REQUIRED

Date

21/05/2025

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

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

Section 1 – Annual Governance Statement 2024/25

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 2025, that:

	Agreed		‘Yes’ means that this authority:
	Yes	No	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge
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.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so
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	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
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	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems	✓		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
7. We took appropriate action on all matters raised in reports from internal and external audit	✓		responded to matters brought to its attention by internal and external audit.
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	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
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
	✓		has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts

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

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

and recorded as minute reference:

Signed by the Chair and Clerk of the meeting where approval was given.

Chair

Clerk

www.ringwood.gov.uk

Section 2 – Accounting Statements 2024/25 for

Ringwood Town Council

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	634,461	639,190	Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records. 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	610,429	643,525	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	2,328,089	752,396	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	467,469	515,614	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	46,436	61,478	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	2,419,884	791,126	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	639,190	666,893	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	699,968	493,494	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	6,629,881	6,977,614	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	785,654	761,006	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)				The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)				The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2025 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

SIGNATURE REQUIRED

DD/MM/YYYY

Date

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

DD/MM/YYYY

as recorded in minute reference.

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

SIGNATURE REQUIRED

Section 3 – External Auditor's Report and Certificate 2024/25

In respect of

Ringwood Town Council

1 Respective responsibilities of the auditor and the authority

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

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

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

- summarises the accounting records for the year ended 31 March 2025; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor's limited assurance opinion 2024/25

(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 2024/25

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 2025.

*We do not certify completion because

External Auditor Name

External Auditor Signature

Date

Name of Smaller authority: Ringwood Town Council

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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

NOTICE	NOTES
<p>1. Date of announcement 26th June 2025 (a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review. Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2025, these documents will be available on reasonable notice by application to:</p> <p>(b) Mr. Christopher Wilkins, Town Clerk Ringwood Gateway, The Furlong, Ringwood BH24 1AT (01425) 484720</p> <p>commencing on (c) 27th June 2025</p> <p>and ending on (d) 7th August 2025</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"> • The opportunity to question the appointed auditor about the accounting records; and • The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <p>BDO LLP Arcadia House Maritime Walk Ocean Village Southampton SO14 3TL ✉ councilaudits@bdo.co.uk</p> <p>5. This announcement is made by (e) Laura Smith, Finance Manager</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

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

The basic position

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

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

The right to inspect the accounting records

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

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the ‘period for the exercise of public rights’, during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities’ accounting records are available to inspect. This will be 1-14 July 2025 for 2024-25 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

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

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

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

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

The right to make objections at audit

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

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

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

A final word

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

For more detailed guidance on public rights and the special powers of auditors, copies of the publication [Local authority accounts: A guide to your rights](#) are available from the NAO website.

If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.

Income and Expenditure Account

Unaudited

31/03/24 £		31/03/25 £
	INCOME	
2,328,089.06	Income	752,395.98
0.00	Interest on Investments	0.00
610,429.00	Precept	643,525.00
<u>2,938,518.06</u>	INCOME TOTAL	<u>1,395,920.98</u>
	EXPENDITURE	
2,933,791.74	Expenditure	1,368,218.20
0.00	General Administration	0.00
-3.11	S. 137 Payments	0.00
	Capital reduction long term borrowing	0.00
<u>2,933,788.63</u>	EXPENDITURE TOTAL	<u>1,368,218.20</u>
259,040.35	Balance as at 01/04/24	288,391.56
<u>2,938,518.06</u>	Add Total Income	<u>1,395,920.98</u>
3,197,558.41		1,684,312.54
<u>2,933,788.63</u>	Deduct Total Expenditure	<u>1,368,218.20</u>
0.00	Stock Adjustment	0.00
24,621.78	Transfer to/ from reserves	-79,167.72
<u>288,391.56</u>	Balance as at 31/03/25	<u>236,926.62</u>

Signed _____
Chair

Clerk / Responsible Financial Officer

Consolidated Balance Sheet

Unaudited

31/03/24

£

31/03/25

£

Current assets

610,446.92	Investments	360,810.06
0.00	Loans Made	0.00
0.00	Investment	0.00
0.00	Stocks	0.00
181,532.11	VAT Recoverable	4,415.01
153,000.26	Debtors	239,610.75
8,652.05	Payment in Advance	8,609.29
89,520.70	Cash in Hand & at Bank	132,683.79
1,043,152.04	TOTAL CURRENT ASSETS	746,128.90
1,043,152.04	TOTAL ASSETS	746,128.90

Current liabilities

0.00	Loans Received	0.00
0.00	Temporary Borrowing	0.00
0.00	VAT Payable	0.00
398,964.47	Creditors	73,233.48
4,997.24	Receipts in Advance	6,002.31
403,961.71	TOTAL CURRENT LIABILITIES	79,235.79
639,190.33	TOTAL ASSETS LESS CURRENT LIABILITIES	666,893.11
0.00	Deferred Liabilities	0.00
0.00	Deferred Credits	0.00
0.00		0.00
639,190.33	NET ASSETS	666,893.11

Represented by

288,391.56	General Fund	236,926.62
14,765.46	Developer Contribution s106	13,805.46
29,030.47	Developer Contribution CIL	35,157.64
500.00	Cemetery Maintenance	270.00
18,942.34	Capital Receipts	18,942.34
4,540.00	Grants Unapplied	72,339.15
25,600.00	IT & Systems Provision	28,300.00
25,000.00	Gateway Building Provision	25,000.00
26,032.72	Cemetery Provision	27,032.72
39,167.00	Buildings Repair Provision	51,533.97
0.00	Elections Provision	5,000.00
33,883.43	Machinery Renewal Provision	51,546.10
15,615.93	Play equipment Provision	22,515.93
0.00	Memorials Provision	0.00
0.00	Christmas Lights Provision	10,282.50
32,017.24	Carvers Clubhouse Provision	3,988.49

Consolidated Balance Sheet

Unaudited

31/03/24 £		31/03/25 £
2,480.00	Carvers Grounds Dev Provision	175.20
13,172.12	Ringwood Events Reserve	18,152.12
17,370.17	Infrastructure & Open Spaces	15,370.77
0.00	Memorial Lantern Fund	0.00
3,383.07	Neighbourhood Plan	3,383.07
19,568.99	Key Deposits	19,612.99
1,289.72	Budget underspends retained for use in following year	3,000.00
23,959.47	Football Development Project Reserve	0.00
1,406.04	Open Spaces Security Measures	1,406.04
3,074.60	Carvers Sheds Feasibility	0.00
0.00	Loans Unapplied	0.00
0.00	Grounds Maintenance Contract fees paid in advance	3,152.00
0.00	LONG TERM Investment Bank Accounts	0.00
0.00	Liability Reserves e.g. deposits	0.00
<hr/> 639,190.33		<hr/> 666,893.11
350,798.77	Reserves total excluding general fund and liabilities	429,966.49
0.00	Reserves total of liabilities e.g. deposits	0.00
288,391.56	General fund total	236,926.62
<hr/> 639,190.33		<hr/> 666,893.11
	Notes:	
0.00	Long Term Borrowing	0.00

Signed _____

Chairman

Date

AUDIT OPINION

Responsible Financial Officer