

MINUTES OF THE MEETING OF RINGWOOD TOWN COUNCIL

Held on Wednesday 30th July 2025 at 7pm at Ringwood Gateway, The Furlong, Ringwood

PRESENT: Cllr Rae Frederick (Chairman)
Cllr Philip Day (Vice Chairman)
Cllr Andrew Briers
Cllr Luke Dadford
Cllr Ingrid De Bruyn
Cllr Gareth DeBoos
Cllr Mary DeBoos
Cllr Janet Georgiou
Cllr John Haywood
Cllr Glenys Turner
Cllr Becci Windsor

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

ABSENT: Cllr Peter Kelleher
Cllr James Swyer
Cllr Michael Thierry

C/7392 PUBLIC PARTICIPATION

There were no members of public present.

C/7393 APOLOGIES FOR ABSENCE

Apologies for absence had been received from Cllrs Kelleher, Swyer and Thierry, and District Cllr Linford.

C/7394 DECLARATIONS OF INTEREST

There were none.

C/7395 POLICE REPORT

The quarterly report of the Ringwood Neighbourhood Police Team had been circulated prior to the meeting (*Annex A*). Unfortunately, a member of the team was unable to attend. A representative would therefore be invited to attend in September.

C/7396 MINUTES OF PREVIOUS MEETING

RESOLVED: That the minutes of the Annual Meeting held on 25th June 2025, having been circulated, be approved and signed as a correct record.

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C/7397

RECREATION, LEISURE AND OPEN SPACES COMMITTEE

Cllr Briers presented the minutes of the Recreation, Leisure and Open Spaces Committee meeting held on 2nd July 2025.

RESOLVED: That the minutes of the Recreation, Leisure and Open Spaces Committee meeting held on 2nd July 2025 be received.

C/7398

PLANNING, TOWN & ENVIRONMENT COMMITTEE

Cllr Day presented the minutes of the Planning Town & Environment Committee meeting held on 4th July 2025.

RESOLVED: That the minutes of the Planning, Town and Environment Committee meeting held on 4th July 2025 be received.

C7399

POLICY AND FINANCE COMMITTEE

Cllr M DeBoos presented the minutes of the Policy and Finance Committee meeting held on 23rd July 2025.

RESOLVED: That the minutes of the Policy and Finance Committee meeting held on 23rd July 2025 be received, with the exception of F/6451 and F/6452, which would be considered next on the agenda.

C/7400

FINANCIAL RISK ASSESSMENT

Members considered a recommendation from Policy and Finance Committee to note the annual risk assessment and that the policy statements and management arrangements have been reviewed (*F/6451 refers*).

RESOLVED: That the updated Financial Risk Assessment (*Annex B*) be noted.

C/7401

ANNUAL REVIEW OF FINANCIAL REGULATIONS

Members considered a recommendation from Policy and Finance Committee to approve the updated Financial Regulations (*F/6452 refers*).

Members acknowledged with thanks the extensive work undertaken by the Finance Manager on this piece of work.

RESOLVED: That the updated Financial Regulations (*Annex C*) be approved.

ACTION L Smith

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C/7402

COMMITTEE COMPOSITION AND REPRESENTATION

Members considered changes to the composition of council committees, sub-committees, working parties or panels, and the appointment of a representative to attend an HCC in-person Local Government Reorganisation parish briefing on Wednesday 7 August in Winchester.

RESOLVED:

- 1) That Cllr Haywood be appointed to the Planning, Town & Environment Committee.
- 2) That Cllr Frederick, if available, be appointed to attend the HCC briefing on Local Government Reorganisation.

ACTION N Vodden / C Wilkins

C/7403

POULNER LAKES TRANSFER DEED

The Town Clerk presented the transfer deed for a small area of land at Poulner Lakes, which was required to facilitate access improvements being carried out by New Forest District Council (*Annex D*).

RESOLVED: That the sealing of the Poulner Lakes transfer deed be authorised.

ACTION C Wilkins

C/7404

COACH SERVICE

Members noted changes to the 035 National Express service, which had resulted in the loss of the direct coach service from Ringwood to central London and a reduction in the number of coaches stopping in Ringwood.

National Express had indicated to Cllr Haywood some services would be reinstated, but this had yet to be evidenced in an updated timetable. The service is a vital link for the local community in the absence of a railway station, and Members wished to see the full service reinstated and continued in long term.

RESOLVED:

- 1) That the Town Mayor write to National Express requesting reinstatement of the full 035 service.
- 2) That County Cllr Thierry be asked to write a similar letter of support, given the reinstatement would be in line with the objectives of the Local Transport Plan.

C/7405

COMMUNICATIONS TO BE RECEIVED

The Town Mayor reported the following:

- i) She had attended the New Forest Thrive festival staged by NFNPA at Carvers; this had been well supported, and it was hoped this would become an annual event.
- ii) She had also attended a Forest Forge open air performance by the young company, which had been a brilliant show.

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- iii) The first ever Pride event in Ringwood had taken place last weekend; it was hoped this would become an annual event.
- iv) Ringwood Repair Café had been awarded Sustainability Champion 2025 at the New Forest Show.

C/7406

REPORTS FROM COUNTY AND DISTRICT COUNCILLORS

District Cllr Haywood reported on issues with the new waste collection service, and also NFDCs response to the recent government consultation on planning committee reforms. There were concerns the proposals would limit the decision making part of the planning process by removing the ability for district councillors and town and parish councils to call in applications.

District Cllr Heron explained the major changes to the waste collection service across the whole district and some of the issues had arisen. Additional resources were being put in place to increase the current collection rate of 98%. It was noted that NFDC would be briefing local councillors prior to Phase 2 being rolled out, and all Members were encouraged to attend.

Cabinet on 6 August would be receiving an update on the Local Plan Review – this would be the last opportunity for NFDC to influence planning policy before it becomes part of a larger authority.

District Councillor Rippon-Swaine reported on the recent Local Government Review consultation, which had resulted in a significant number of responses. Of those 48% were in favour of NFDC's preferred option of a rural mid-Hampshire authority of NFDC aligning with Test Valley, Winchester and East Hampshire.

C/7407

REPORTS FROM TOWN COUNCILLORS

Cllr Day had attended the HCC online parish briefing on Local Government Reorganisation. He had also attended the Pedal Car Grand Prix and crowned the Carnival royalty.

Cllr M DeBoos had attended the Thrive festival and reported on the two bug hotels now in place at Carvers; one having been created at the event and the other by a young offender under the restorative justice scheme. She reported that Carvers Courts are now open and being well used.

Cllr Haywood commented on a proposed joint project with Ellingham, Harbridge & Ibsley Parish Council for Speed Indicator Devices; this was on the agenda to be discussed by Planning, Town & Environment Committee on 1st August.

C/7408

FORTHCOMING MEETINGS

Forthcoming Meetings – to note the following dates:

Planning, Town and Environment	10.00am	Friday 1 st August 2025
Recreation, Leisure & Open Spaces	7.00pm	Wednesday 3 rd September 2025
Planning, Town & Environment	10.00am	Friday 5 th September 2025
Staffing	7.00pm	Wednesday 10 th September 2025
Policy & Finance	7.00pm	Wednesday 17 th September 2025
Full Council	7.00pm	Wednesday 24 th September 2025

C/7409

COMMUNICATIONS

RESOLVED: That Ringwood Repair Café's receipt of the Sustainability Champion award, and a member of Ellingham & Ringwood RFC being selected to play for England be communicated.

It was noted there were no updates on legal matters and, there being no further business, the Town Mayor closed the meeting at 7.50pm.

It was also noted this was the Town Clerk's final Council meeting prior to his retirement at the end of August. The Town Mayor expressed sincere thanks, describing him as "the right-hand man without whom Members would be lost". Members joined in a round of applause in appreciation of his service.

APPROVED

24th September 2025

TOWN MAYOR



Ringwood Quarterly Report



General Crimes & Outcomes General Crime Summary

Crime VRD

01/01/2024 30/06/2025

District Count Occurrence

NEW FOREST 2,686

Total Crimes
2,686

Total Crimes (SPLY)
2,847

% Difference
-5.7%

Crime Volumes



HMIC 9 Group	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25	Total
1 Violence Against the Person	39	59	55	64	57	64	56	43	54	48	48	52	55	34	41	48	54	42	913
2 Sexual Offences	7	6	5	2	2	5	8	12	8	6	4	3	8	9	1	7	6	8	107
3 Robbery						1	1	1							2	2	3	3	8
4 Theft Offences	44	65	70	47	52	55	58	51	80	54	61	48	48	63	47	45	49	43	980
5 Criminal Damage and Arson Offences	22	21	16	20	21	12	20	20	8	17	22	14	9	13	16	10	21	12	294
6 Drug Offences	6	3	3	1	4	3	4	1	4	4	4	4	5	2	1	5	4	2	60
7 Possession of Weapons Offences	3	1		1		1	2	2	3	4					1	1	1	1	20
8 Public Order Offences	10	10	23	13	18	14	13	11	20	28	8	8	10	11	11	13	15	11	247
9 Miscellaneous Crimes Against Society	1	2	2	7	1	2	2	3	12	4	2	1	3	3	3	2	5	2	57
Total	132	167	174	155	155	157	164	144	186	164	153	130	138	135	120	133	155	124	2,686

The above graph shows the number of offences recording for past 12 months in the area your local Neighbourhood Police Team (including the Fordingbridge Officers) operate, this includes beats outside of the Ringwood Town area. You will note a 5.7% reduction in crimes recorded, whilst this is a positive we continue to work hard to ensure we try to make Ringwood and the surrounding area even safer for residents, there remains much to do!

As mentioned previously, towards the end of last year we made a change to improve the way in which we engage with local representatives with a monthly meeting now taking place between Sergeant Pell, Inspector Ord and Chris Wilkins during which we are looking to gather information relating to the concerns of the community in order to better focus our resources and understand community priorities.

As a result of discussions with Chris Wilkins we have ammended the presentation of the crime stats to now show the most recent 3 months compared to the same period the year before (SPLY – Similar Period Last Year)



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Ringwood Quarterly Report



Ringwood South

	Current 90 days	SPLY	Difference
<u>Violence with Injury</u> ↑	17	16	+1
<u>Violence without Injury</u> ↑	27	38	-11
<u>Other Sexual Offences</u> ↑	5	2	+3
<u>Burglary Residential</u> ↑	5	1	+4
<u>Burglary Business and Community</u> ↑	8	7	+1
<u>Vehicle Offences</u> ↑	6	6	0
<u>Bicycle Theft</u> ↑	2	0	+2
<u>Shoplifting</u> ↑	21	30	-9
<u>All Other Theft Offences</u> ↑	18	9	+9
<u>Criminal Damage</u> ↑	10	17	-7
<u>Trafficking of Drugs</u> ↑	4	0	+4
<u>Possession of Drugs</u> ↑	0	1	-1
<u>Possession of Weapons Offences</u> ↑	1	0	+1
<u>Public Order Offences</u> ↑	7	14	-7
TOTAL	131	141	-10



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Ringwood Quarterly Report



Ringwood North (Poulner)

	Current 90 days	SPLY	Difference
<u>Violence with Injury</u> ↑	6	5	+1
<u>Violence without Injury</u> ↑	19	12	+7
<u>Sexual Offences</u> ↑	2	1	+1
<u>Burglary Residential</u> ↑	2	0	+2
<u>Vehicle Offences</u> ↑	2	3	-1
<u>Shoplifting</u> ↑	6	1	+5
<u>All Other Theft Offences</u> ↑	2	2	0
<u>Criminal Damage</u> ↑	9	10	-1
<u>Drugs Offences</u> ↑	0	1	-1
<u>Public Order Offences</u> ↑	6	7	-1
TOTAL	52	42	+10



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Ringwood Quarterly Report



Ringwood East & Sopley

	Current 90 days	SPLY	Difference
<u>Violence with Injury</u> ↗	4	2	+2
<u>Violence without Injury</u> ↗	5	6	-1
<u>Sexual Offences</u> ↗	2	0	+2
<u>Burglary Residential</u> ↗	1	0	+1
<u>Burglary Business and Community</u> ↗	1	1	0
<u>Vehicle Offences</u> ↗	1	2	-1
<u>All Other Theft Offences</u> ↗	2	3	-1
<u>Shoplifting</u> ↗	0	0	0
<u>Criminal Damage</u> ↗	1	0	+1
<u>Drugs Offences</u> ↗	0	0	0
<u>Public Order Offences</u> ↗	2	3	-1
TOTAL	19	17	+2



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Ringwood Quarterly Report



Current Priorities for the Ringwood Neighbourhood Policing Team

Shoplifting – Business crime remains an area priority. We are attending all reports, building links to the local businesses and detecting more offences – through CCTV and utilising Facial Recognition ID. Use of Out of Court disposals as well as court summons employed.

Anti-Social Behaviour – We are aware of concerns from local businesses relating to groups of youths causing problems within the town, we have identified those involved and are working with partners to ensure they face consequences for their behaviour, we have gathered evidence to seek a CBO against one of the main perpetrators of ASB in the town, this is a work in progress.

Successes/Outcomes

- In June and July we arrested and remanded Ringwood's most prolific shoplifter (again), your local Policing Team gathered evidence to charge him with a number offences and he was placed before the Courts and was sentenced, we achieved a Community Behavioural Order (CBO, formally known as an ASBO) in order to protect the community which resulted in a breach for the courts to remand him.
- Hampshire Hatches- dealing with 'pit bike' issues and dealing with the users.
- Seized cars linked to a local offender responsible for thefts of high value wheels and tyres taken off cars
- Supported a male going through a mental health crisis, seizing a number of knives
- Seized a van linked to the theft of batteries from the Merryk Estate – enquiries into the driver continue!
- Speedwatch continues and PC Bigland now trained in the use of Laser – a number of recent mornings in complaint areas.



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Ringwood Quarterly Report



FAT Outcomes (Formal Action Taken)



General Crimes & Outcomes FAT Outcome Rate

Suspect Identified?

All

FAT Outcome VRD

01/01/2024 30/06/2025

District	FAT Outcomes	FAT Rate
NEW FOREST	335	12.5%

FAT Outcome Rate YTD

9.7%

FAT Outcome Rate YTD (SP...)

15.6%

% Difference

-5.9%

FAT Rate by Mth & Yr



HMIC 9 Group	FAT Outcomes
1 Violence Against the Person	129
2 Sexual Offences	16
3 Robbery	0
4 Theft Offences	103
5 Criminal Damage and Arson Offences	22
6 Drug Offences	32
7 Possession of Weapons Offences	5
8 Public Order Offences	21
9 Miscellaneous Crimes Against Society	7
Total	335

Year	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25	Total
Current Year	20.7%	5.6%	4.8%	12.2%	7.8%	20.8%	17.4%	18.5%	17.5%	13.5%	7.7%	8.1%	12.6%
Previous Year	7.6%	9.8%	10.0%	6.4%	9.3%	10.8%	20.5%	6.0%	2.9%	17.4%	14.8%	14.6%	10.6%
% Difference	13.1%	-4.3%	-5.2%	5.8%	-1.4%	10.0%	-3.1%	12.5%	14.6%	-3.9%	-7.1%	-6.6%	2.0%
Total													

- A slight decrease in Formal Action Taken outcomes when compared to the same period last year, with the reduced staffing is taken into account I can reassure the Councillors that the team continue to work very hard to keep the town safe.



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Ringwood Quarterly Report



Your current Ringwood Neighbourhood Policing Team

Inspector 1904 Darren Ord

Sergeant 3895 Chris Pell

The Ringwood Designated Named Officer (DNO) is PC 28455 Ian Bigland

PC 29986 Nat Roberts

PC 24202 Naz Chalk

PC 29626 Michelle Radley

PCSO 13439 Tracey Cooper

PCSO 17944 Jas Sparshott



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REPORT TO POLICY & FINANCE COMMITTEE – 23rd JULY 2025

FINANCIAL RISK ASSESSMENT

1. Background

- 1.1 The Town Council is required to carry out an annual Financial Risk Assessment. The 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 subsequently reviewed in 2023, 2024 and 2025.
- 1.2 The risk assessment was last carried out in July 2024. Since then, whilst risks associated with the wider economic outlook and inflation in particular have declined, other factors are likely to have an increasing impact on Council Finances, such as interest rates and income generation in particular.

2. Financial risk Assessment 2025/26

- 2.1 The Town Council implemented a new Financial Management system in April 2019 and subsequently added modules to manage Cemeteries and Allotments. The ensuing adjustments to financial procedures have now become embedded and the systems appear to be working well.
- 2.2 Most of the changes were managed within the framework of Financial Regulations and as such, did not require any change to the risk assessment as the risks have previously been identified and managed. The internal audit of the 2024/25 accounts identified no weaknesses in the financial control system.
- 2.3 At the last review, the risk assessment was expanded to cover risks around reduced income, reduced interest rates and the specific risks of large capital projects.
- 2.4 With the recent retirement of the Council's long serving Finance Manager and the recruitment of his replacement, page 1 of the risk assessment has been updated to reflect the fact that the new Finance Manager holds the CiLCA qualification (and not the CIPFA qualification, as per the previous incumbent).
- 2.5 In an age of increasingly sophisticated cyber threats, UK councils are facing unprecedented challenges. Outdated IT security defences and limited budgets make councils prime targets for cyber criminals seeking to exploit vulnerabilities for personal gain. There were some significant cyber incidents at local authorities within the UK during 2024, causing major disruption to services. This risk has been addressed in the revised risk assessment, at the top of page 2.
- 2.6 Learning from our insurer declining the claim for escape of water damage at 92 Southampton Road, the revised risk assessment addresses such hazards by implementing a control whereby the RFO circulates details of insurance cover and highlights relevant conditions to building managers.

3. RECOMMENDATION

It is **recommended** that: -

- 3.1 The updated Financial Risk Assessment be noted.

For further information please contact:

Laura Smith, Finance Manager or

Tel: 01425 484723

Finance.manager@ringwood.gov.uk

Chris Wilkins, Town Clerk

Tel: 01425 484720

Chris.Wilkins@ringwood.gov.uk

RINGWOOD TOWN COUNCIL

FINANCIAL RISK ASSESSMENT 2025/26

Risk	Hazard	Controls	Probability	Impact	Risk weighting
Legal/ Administration	Failure to comply with HMRC PAYE requirements	Maintenance of comprehensive records of Income Tax and National Insurance deductions from payroll and employer's contributions. Specialist payroll agent engaged to submit RTI returns to HMRC and calculate monthly payments (checked by Deputy Clerk and RFO before payment).	Low	Medium	2
Legal/ Administration	Incurring Expenditure without proper legal authority	Clerk holds CiLCA qualification. Minutes record the powers under which expenditure is incurred.	Low	Low	1
Legal/ Administration	Failure to maintain accurate records of Council Assets	Maintain a comprehensive asset register. Record key assets in simplified Asset Register in finance software. Finance staff record all acquisitions and disposals in finance software. Carry out periodical inventory checks.	Low	Low	1
Legal/ Administration	Failure to comply with HMRC VAT regulations	RFO holds CiLCA qualification. Finance staff check VAT coding of all transactions. Refer to HMRC Guidance. Seek further guidance where necessary. Ensure that Input and Output tax are accurately recorded. Register for Making Tax Digital. Complete and submit VAT returns online promptly.	Low	Medium	2
Legal/ Administration	Failure to comply with employment legislation	Retain the services of an HR consultancy to advise on HR matters and disputes	Low	Low	1
Legal/ Administration	Noncompliance with data protection legislation, risk of fines or penalties	Regularly review the data protection measures and ensure awareness of the requirements amongst staff. Ensure that confidential data is only held where necessary, according to the Council data retention policy, that confidential records are held on secure systems.	Medium	High	6

Risk	Hazard	Controls	Probability	Impact	Risk weighting
Legal/ Administration	Cybersecurity & IT Systems	Retain the services of an IT consultancy to advise on cybersecurity matters & IT systems. Ensure the IT consultants have experience in the local council sector and can provide services covering all aspects of the council's cybersecurity & IT needs.	Low	High	3
Financial	Poor Financial Management	Scheme of Delegation defines responsibilities for the financial affairs of the Council. Maintain & review Financial Regulations and Standing Orders. Maintain an effective budgetary control and financial reporting system. Commission annual independent internal audit and act upon any recommendations. Continue development of an internal finance procedures manual as a staff training aid. Closely monitor bank balances to ensure maintenance of surplus and avoid any interest charges or penalties.	Low	High	3
Financial	Failure to set a precept and a balanced budget	Ensure that the precept is determined following scrutiny of the detailed requirements for all income and expenditure budgets. Ensure that presentation to Committee of budget proposals follows an agreed timetable. The Annual budget agreed and approved by full Council by the end of January each year.	Low	Medium	2
Financial	Adequacy of Reserves to meet necessary unplanned expenditure	Reserves equivalent to 10% of annual budgeted spend available for immediate use. Maintain General Reserve at around 50% of the annual precept. Carry out an annual review of reserves and maintain balances of earmarked reserves & Provisions according to the Reserves Policy. Keep sufficient proportion of cash investments available for immediate use to avoid any requirement for borrowing.	Medium	High	6
Financial	Actual income and/or expenditure deviating from budget	Annual budget identifies staff members responsible for each budget heading. Effective credit control process in place. RFO monitors actual performance against budget and produces monthly budget comparison reports to Policy & Finance Committee from end of P2. Additional inflationary and other financial risks mitigated by reserves	Medium	Medium	4
Financial	Capital Project costs deviating from budget	Capital projects subject to detailed budget monitoring. Independent advice sought in preparation and control of capital project budgets. Regular stage reviews of progress and performance against budget to be presented to members.	Medium	High	6
Financial	Reduction/Loss of Income	Inflation, interest rates, balances held and the condition of the wider economy puts income at risk. Regular monitoring of income to identify	High	Medium	6

Risk	Hazard	Controls	Probability	Impact	Risk weighting
		emerging variances and effective credit control to minimize any shortfall. Annual review of charges and service demand to ensure achievable income targets. Where practical, use of long term service contracts to secure income over several years. Maintenance of appropriate reserves to cover any significant and unanticipated loss of income.			
Financial	Failure to maintain an effective payments system	Financial Regulations assign responsibilities for control of expenditure. RFO establishes clear payment processes supported by appropriate documentation and monitors compliance. Separation of duties in initiating and authorizing expenditure. Order approval required before order placement or commitment. Goods receipted before payment.	Low	Low	1
Financial	Control of Payroll and Pension costs	All overtime payments pre-authorised by Clerk. Council agree pay scales and progression. Payroll outsourced to specialist payroll contractor. RFO monitors spend against budgets and prepares annual payroll budgets on a zero based approach. Payments only to bona fide employees. Monthly returns to HMRC and HCC (pensions).	Low	Medium	2
Financial	Failure to ensure proper use of funds under specific powers (e.g. s137)	Ensure that all expenditure under specific powers is separately recorded in the General Ledger when required. Ensure that statutory limits on such expenditure are not breached. Ensure that grant applications are complete and fully supported prior to submission to Council for approval and that all approvals are recorded in Council minutes.	Low	Medium	2
Financial	Risk of claims from other parties as a result of providing a service	Undertake risk assessment before providing any new service. Committee approval of business case required before any new and/or commercial venture is undertaken. Ensure that appropriate insurance cover is in place.	Low	Medium	2
Financial	Loss of money through phishing scams, CEO fraud bogus account details change, or other fraud	Financial Regulations and payment processes instituted by RFO. All payments to authorised recipients. Expenditure only against agreed budgets and according to authorised and receipted orders. Restricting access to Finance software. Bank reconciliations to ensure that all transactions correspond with those duly authorised in the General Ledger. Maintain awareness of scam and fraud techniques.	Low	High	3

Risk	Hazard	Controls	Probability	Impact	Risk weighting
Financial	Loss of money through theft or misappropriation	Determine responsibility for cash at all locations. Issue numbered receipts for all income. Ensure that effective arrangements are in place for prompt recording and banking of all cash received. Carry out monthly bank reconciliation. Ensure that the Council holds adequate fidelity guarantee insurance. Ensure that secure arrangements are in place for all monies held pending banking. Reconcile petty cash monthly with all expenditure backed by receipts and allocated against approved budgets.	Low	Medium	2
Financial	Incorrect or inappropriate use of Council Credit Cards	Monthly statements checked by the RFO to ensure that expenditure is against approved orders. Accounts settled in full each month. Use of credit cards subject to Council Financial regulations and standing orders. Cards subject to a modest credit limit. Cards only to be used where the standard ordering system cannot be used.	Low	low	1
Assets	Protection of Assets	All assets over a prescribed de minimis level recorded in an asset register and that register audited at least bi-annually.	Low	low	1
Assets	Security of buildings	Buildings fitted with alarms and/or CCTV as appropriate. Adequate insurance cover maintained against loss through theft or vandalism.	Medium	Medium	4
Assets	Maintenance of Assets	Buildings to be subject to a planned maintenance schedule. An earmarked buildings reserve fund to be maintained to cover any unplanned buildings repairs or maintenance costs. Vehicles, plant and machinery to be regularly serviced and replaced at end of life.	Low	Medium	2
Assets	Failure to comply with conditions attached to insurance covering resulting in claims being declined	RFO to circulate details of cover and highlight relevant conditions to building managers.	Low	Medium	2

REPORT TO POLICY & FINANCE COMMITTEE – 23rd July 2025**FINANCIAL REGULATIONS****1. Background**

1.1 The Council is required to maintain an effective system of financial control. Financial Regulations are one of the most important elements of this system. They need to be fit for purpose and regularly reviewed to ensure they remain so over time.

1.2 Financial regulations are regularly reviewed and any proposals for change are brought to Policy & Finance Committee for approval and endorsement before the regulations are updated. The financial regulations were last reviewed in July 2024. One change was made to the regulations at that time; the inclusion of the following clause:

“Ringwood Town Council is an accredited Living Wage Employer and when procuring services for the Council officers shall wherever practicable:

- include in tender documentation questions about fair work practices including payment of the Living Wage and
- seek to negotiate in every relevant procurement contract clauses relating to payment of the Living Wage and restricting the right to sub-contract in the form recommended from time to time by the Living Wage Foundation.”.

1.3 The complete set of financial regulations, together with any proposals for changes will be brought before this Committee for approval each year.

2. Financial Regulations Update

2.1 The National Association of Local Councils (NALC) makes template policies, including financial regulations, available to its members. The model financial regulations produced by NALC provide guidance to local councils in effectively managing their financial operations. They also ensure local councils consider, and react to, the latest legislation.

2.2 The model financial regulations emphasise customisation to fit the varying sizes and activities of councils. Councils are also able to add to the model regulations, to reflect their own local systems, structure and governance.

2.3 The most recent model financial regulations were released in April 2024. Having reviewed the model regulations, whilst there aren't any material changes to those adopted by the Council in July 2024, much of the structure and the wording of the model regulations are significantly different to those of the Council.

2.4 A copy of the amended Financial Regulations, which have been updated to reflect the NALC model regulations whilst also taking account of the detail within the most recent version of the Council's regulations, is appended to this report.

2.5 The Financial Regulations adopted by the Council in July 2024 can be viewed on the Council's website via the financial information page. Please contact the office should you wish to receive a copy of the 2024 financial regulations via email.

2.6 The more significant changes proposed through this review are detailed below. I have not specified every (less significant) change to the wording or the structure of the document. Should Members like to review this information, please contact Laura Smith, Finance Manager.

- a) Risk Management & Internal Control (sections 2.4 & 2.5) – This is a new section specifying the measures the council must include with regards to accounting control.
- b) Risk Management & Internal Control (section 2.7) – This is a new section specifying the need to ensure all council computers are backed up either on line or in a separate location from the computer.
- c) Accounts & Audit (section 3.9.3) – This is a new section specifying that the internal or external auditors may not provide financial, legal or other advice including in relation to any future transactions.
- d) Procurement (section 5.6) – The threshold at which councils are required to use the Contract Finder website to advertise contract opportunities has increased from £25,000 to £30,000 including VAT.
- e) Procurement (section 5.7) – The threshold for Budget Managers to obtain 3 quotes for works & services has increased from £3,000 to £5,000 excluding VAT.
- f) Procurement (section 5.8) - The threshold for Budget Managers to strive to obtain 3 estimates for works & services has changed from between £100 and £3,000 to between £1,000 and £5,000 excluding VAT.
- g) Payment Cards (section 9.1) – The credit limit has increased from £5,000 to £10,000 which is as per the actual credit limit on the Council's business credit card account.
- h) Suspension & Revision of Financial Regulations (section 19.3) – This is a new section detailing the ability to temporarily suspend the financial regulations to cope with periods of absence, local government reorganisation, national restrictions or other exceptional circumstances.
- i) The Orders for Work, Goods and Services section, as well as the Contracts section (both within the previous version of the Financial Regulations) have both been removed as the content has been incorporated within the Procurement section of the updated version of the Regulations.

3. RECOMMENDATION

It is **recommended** that:-

- 3.1 The Financial Regulations appended to this report be endorsed by the Town Council.

For further information please contact:

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RINGWOOD TOWN COUNCIL

FINANCIAL REGULATIONS

(July 2025)

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These Financial Regulations were adopted by the Council at its meeting held on xxxxxx.

1. GENERAL

- 1.1 These financial regulations govern the financial management by the council and may only be amended or varied by resolution of the council. They are one of the council's governing documents and shall be observed in conjunction with the council's standing orders.
- 1.2 Councillors are expected to follow these Regulations and not to entice employees to breach them. Failure to follow these Regulations brings the office of Councillor into disrepute.
- 1.3 Wilful breach of these regulations by an employee may result in disciplinary proceedings.
- 1.4 In these Financial Regulations:
 - 'Accounts and Audit Regulations' means the regulations issued under Sections 32, 43(2) and 46 of the Local Audit and Accountability Act 2014, or any superseding legislation, and then in force, unless otherwise specified.
 - "Approve" refers to an online action, allowing an electronic transaction to take place.
 - "Authorise" refers to a decision by the council, or a committee or an officer, to allow something to happen.
 - 'Proper practices' means those set out in *The Practitioners' Guide*
 - *Practitioners' Guide* refers to the guide issued by the Joint Panel on Accountability and Governance (JPAG) and published by NALC in England or Governance and Accountability for Local Councils in Wales – A Practitioners Guide jointly published by One Voice Wales and the Society of Local Council Clerks in Wales.
 - 'Must' and **bold text** refer to a statutory obligation the council cannot change.
 - 'Shall' refers to a non-statutory instruction by the council to its members and staff.
- 1.5 The Responsible Financial Officer (RFO) holds a statutory office, appointed by the council. The Finance Manager has been appointed as RFO for this Council and these Regulations apply accordingly. The RFO;
 - 1.5.1 acts under the policy direction of the council;
 - 1.5.2 administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
 - 1.5.3 determines on behalf of the council its accounting records and control systems;
 - 1.5.4 ensures the accounting control systems are observed;
 - 1.5.5 ensures the accounting records are kept up to date;
 - 1.5.6 seeks economy, efficiency and effectiveness in the use of council resources; and
 - 1.5.7 produces financial management information as required by the council.
- 1.6 **The council must not delegate any decision regarding:**
 - 1.6.1 **setting the final budget or the precept (Council Tax Requirement);**
 - 1.6.2 **the outcome of a review of the effectiveness of its internal controls;**
 - 1.6.3 **approving accounting statements;**
 - 1.6.4 **approving an annual governance statement;**
 - 1.6.5 **borrowing;**

- 1.6.6 declaring eligibility for the General Power of Competence; and**
- 1.6.7 addressing recommendations from the internal or external auditors.**

- 1.7 In addition, the council or a delegated committee, shall:
- 1.7.1 determine and regularly review the bank mandate for all council bank accounts;
 - 1.7.2 authorize any grant or a single commitment in excess of £15,000.

2. RISK MANAGEMENT AND INTERNAL CONTROL

- 2.1 **The Council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.**
- 2.2 The Clerk, with the RFO, shall prepare, for approval by the Council, a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.
- 2.3 When considering any new activity, the Clerk, with the RFO, shall prepare a draft risk assessment including risk management proposals for consideration by the council.
- 2.4 **At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.**
- 2.5 **The accounting control systems determined by the RFO must include measures to:**
- ensure that risk is appropriately managed;
 - ensure the prompt, accurate recording of financial transactions;
 - prevent and detect inaccuracy or fraud; and
 - allow the reconstitution of any lost records;
 - identify the duties of officers dealing with transactions and
 - ensure division of responsibilities.
- 2.6 On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Mayor shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity, including any exceptions, shall be reported to and noted by the Policy & Finance Committee.
- 2.7 Regular back-up copies shall be made of the records on any council computer and stored either online or in a separate location from the computer. The council shall put measures in place to ensure that the ability to access any council computer is not lost if an employee leaves or is incapacitated for any reason.

3. ACCOUNTS AND AUDIT

- 3.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations.
- 3.2 **The accounting records determined by the RFO must be sufficient to explain the council's transactions and to disclose its financial position with reasonable accuracy at any time. In particular, they must contain:**

- **day-to-day entries of all sums of money received and expended by the council and the matters to which they relate;**
- **a record of the assets and liabilities of the council;**

- 3.3 The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual Governance and Accountability Return.
- 3.4 The RFO shall complete and certify the annual Accounting Statements of the council contained in the Annual Governance and Accountability Return, in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them (with any related documents) to the council within the timescales required by the Accounts and Audit Regulations.
- 3.5 The council must ensure that there is an adequate and effective system of internal audit of its accounting records, and internal control system in accordance with proper practices.**
- 3.6 Any officer or member of the council must make available such documents and records as the internal or external auditor consider necessary for the purpose of the audit** and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary.
- 3.7 The internal auditor shall be appointed by the Council and shall carry out their work to evaluate the effectiveness of the council's risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide.
- 3.8 The council shall ensure that the internal auditor:
- Is competent and independent of the financial operations of the council;
 - reports to council in writing, or in person, on a regular basis with a minimum of one written report during each financial year;
 - Can demonstrate competence, objectivity and independence, free from any actual or perceived conflicts of interest, including those arising from family relationships; and
 - have no involvement in the financial decision making, management or control of the council.
- 3.9 Internal or external auditors may not under any circumstances:
- perform any operational duties for the council;
 - initiate or approve accounting transactions;
 - provide financial, legal or other advice including in relation to any future transactions; or
 - direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.
- 3.10 For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as is described in The Practitioners Guide.
- 3.11 The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts, including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices as required by the Local Audit and Accountability Act 2014, or any superseding legislation, and the Accounts and Audit Regulations.

- 3.12 The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

4. BUDGET AND PRECEPT

- 4.1 **Before setting a precept, the council must calculate its council tax requirement for each financial year by preparing and approving a budget, in accordance with The Local Government Finance Act 1992 or succeeding legislation.**
- 4.2 Budgets for salaries and wages, including employer contributions shall be reviewed at least annually in October for the following financial year. The RFO will inform committees of any salary implications before they consider their draft their budgets.
- 4.3 No later than the end of December each year, The RFO shall prepare a draft budget with detailed estimates of all income and expenditure for the following financial year, taking account of the lifespan of assets and cost implications of repair or replacement.
- 4.4 The RFO may also prepare a three-year forecast of expenditure and income including capital receipts which shall be updated to take account of decisions relating to the annual budget, precept and use of reserves together with other emerging issues which might impact the budget.
- 4.5 Unspent budgets for completed projects shall not be carried forward to a subsequent year. Unspent funds for partially completed projects may only be carried forward (by placing them in an earmarked reserve) with the formal approval of the full council or a delegated committee.
- 4.6 Each committee shall review its draft budget and submit any proposed amendments to the Policy and Finance committee not later than the end of November each year.
- 4.7 The draft budget with any committee proposals and three year forecast (if available), including any recommendations for the use or accumulation of reserves, shall be considered by the Policy & Finance Committee and a recommendation made to the council.
- 4.8 Having considered the proposed budget and forecast (if available), the council shall determine its council tax requirement by setting a budget. The council shall set a precept for this amount no later than the end of January for the ensuing financial year.
- 4.9 **Any member with council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government Finance Act 1992 and must disclose at the start of the meeting that Section 106 applies to them.**
- 4.10 The RFO shall **issue the precept to the billing authority no later than the end of February** and supply each member with a copy of the agreed annual budget.
- 4.11 The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.
- 4.12 Any addition to, or withdrawal from, any earmarked reserve shall be agreed by the Council or relevant committee.
- 4.13 Each individual budget entry will have an identified budget manager who will have overall responsibility for controlling spend against that budget. The budget manager will be an officer of the Council.

5. PROCUREMENT

- 5.1 Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works should ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers.
- 5.2 Every contract shall comply with the council's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.
- 5.3 For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Public Contracts Regulations 2015 or any superseding legislation ("the Legislation"), must be followed in respect of the tendering, award and notification of that contract.**
- 5.4 Where the estimated value is below the Government threshold, the council shall (with the exception of items listed in paragraph 5.12) obtain prices as follows:
- 5.5 For contracts estimated to exceed £60,000 including VAT, the Clerk shall advertise an open invitation for tenders in compliance with any relevant provisions of the Legislation. Tenders shall be invited in accordance with Appendix 1.
- 5.6 For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation¹ regarding the advertising of contract opportunities and the publication of notices about the award of contracts.**
- 5.7 For contracts greater than £5,000 excluding VAT the Clerk, RFO or Budget Manager shall seek at least 3 fixed-price quotes;
- 5.8 Where the value is between £1,000 and £5,000 excluding VAT, the Clerk, RFO or Budget Manager shall try to obtain 3 estimates which might include evidence of online prices, or recent prices from regular suppliers.
- 5.9 For smaller purchases, the Clerk, RFO or Budget Manager shall seek to achieve value for money.
- 5.10 Contracts must not be split into smaller lots to avoid compliance with these rules.**
- 5.11 The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below:
- i. specialist services, such as legal professionals acting in disputes;
 - ii. repairs to, or parts for, existing machinery or equipment;
 - iii. works, goods or services that constitute an extension of an existing contract;
 - iv. goods or services that are only available from one supplier or are sold at a fixed price.
- 5.12 When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the council or relevant committee. Avoidance of competition is not a valid reason.
- 5.13 The council shall not be obliged to accept the lowest or any tender, quote or estimate.
- 5.14 Ringwood Town Council is an accredited Living Wage Employer and when procuring services for the Council officers shall wherever practicable:

¹ The Regulations require councils to use the Contracts Finder website if they advertise contract opportunities and also to publicise the award of contracts over £30,000 including VAT, regardless of whether they were advertised.

- include in tender documentation questions about fair work practices including payment of the Living Wage and
- seek to negotiate in every relevant procurement contract clauses relating to payment of the Living Wage and restricting the right to sub-contract in the form recommended from time to time by the Living Wage Foundation.

5.15 Expenditure may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:

- 5.15.1 the council or an appropriate committee for all individual items of £15,000 and above (as evidenced by a Minute of a relevant meeting); and
- 5.15.2 the relevant Budget Manager for all individual items below £15,000 (as evidenced by a Purchase Order that has been either assigned to or approved by the Budget Manager and approved by a different officer from the one it is assigned to).

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

- 5.16 No individual member, or informal group of members may issue an official order or make any contract on behalf of the council.
- 5.17 No expenditure may be authorised that will exceed the budget for that type of expenditure other than by resolution of the council or a duly delegated committee acting within its Terms of Reference, except in an emergency.
- 5.18 Subject to regulation 5.21 & 5.22 below, no expenditure may be authorised that will exceed the amount provided in the budget for that class of expenditure by more than £100 or ten per cent (whichever is the greater) other than by resolution of the council, or duly delegated committee.
- 5.19 During the budget year and with the approval of Council, or duly delegated Committee, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').
- 5.20 Where income is expected that is linked to or dependent upon a class of expenditure (e.g. from the sale of catering supplies or in connection with public events), expenditure in excess of the approved budget may be authorized by the Budget Manager in consultation with the RFO, if it is fully off-set by income earned.
- 5.21 In cases of serious risk to the delivery of council services or to public safety on council premises, the Clerk may authorise expenditure of up to £5,000 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to the Council as soon as practicable thereafter.
- 5.22 Budget managers may, with the approval of the Clerk and the RFO, transfer or vire a limited amount of any of their unspent non payroll budget to enable increased expenditure in other non payroll related budgets. A maximum of 20% from an existing budget may be transferred and the maximum that can be transferred from any budget area is £500. This is subject to there being no overall increase in the budget. Any such budget transfer will be reported to Policy & Finance Committee and will be for the

current year only unless member approval is granted to make the budget transfer permanent.

- 5.23 No expenditure shall be authorized, no contract entered into or tender accepted in relation to any major project, unless the Council is satisfied that the necessary funds are available and that where a loan is required, the requisite borrowing approval has been obtained first.
- 5.24 The RFO shall regularly provide the council with a statement of income and expenditure to date under each heading of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared monthly with effect from the third month of the financial year (except in August) and shall be supplemented with a report from the RFO on the overall budget position, explanations of material variances and, where practicable, comment on the expected out-turn at year-end. Routine budget comparison reports may be limited to main budget headings only but the RFO will produce a detailed report including budget sub-headings if requested.
- 5.25 The council may maintain a list of approved suppliers on the following conditions:
- a) the list shall identify suppliers and specify the types of goods, materials, works or services that may be ordered from each;
 - b) the RFO may admit a supplier to the list only after due enquiry has been made to establish that it is willing and able to provide good value for money;
 - c) the RFO shall review each supplier's membership of the list every three years to ensure that it remains willing and able to provide good value for money and if unsatisfied on this point may remove the supplier from the list;
 - d) any potential supplier may apply to the RFO at any time for admission to the list;
 - e) the RFO shall report to the Policy & Finance Committee all admissions to and removals from the list; and
 - f) the Policy & Finance Committee shall review the list at least once a year and may resolve to admit or remove any supplier from it or alter the categories of goods, materials, works or services relating to a supplier on the list at any time.

6. BANKING AND PAYMENTS

- 6.1 The council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by the council; banking arrangements may not be delegated to a committee. They shall be reviewed annually for safety and efficiency & as soon as reasonably practical following the departure of a signatory.
- 6.2 The RFO shall prepare a schedule of all payments, forming part of the Agenda for the Meeting and present the schedule to the Policy and Finance Committee. That Committee shall review the schedule for compliance and, having satisfied itself shall endorse it by a resolution of the Committee. The approved schedule shall be signed by the Chairman of the Meeting and a second committee member at the meeting or as soon as practicable thereafter. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting at which payment was approved. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarized to remove

public access to any personal information. Other personal data shall also be redacted in appropriate cases.

- 6.3 All invoices for payment shall be examined and verified by the relevant budget manager to confirm that the work, goods or services to which each invoice relates has been received, carried out, examined and represents expenditure previously approved by the council. The budget manager will mark the order as received when appropriate.
- 6.4 The relevant budget manager shall examine invoices for arithmetical accuracy and assign them to the appropriate expenditure heading. The RFO shall take all steps to pay all invoices submitted, and which are in order and marked as received, in a timely manner and in any event, within 28 days and report this at the next available Policy and Finance Committee Meeting.
- 6.5 The Clerk and RFO shall have delegated authority to authorise the payment of items as set out in section 5 and in the following circumstances:
 - a) If a payment is necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998, and the due date for payment is before the next scheduled Meeting of council, where the Clerk and RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of the Policy and Finance Committee;
 - b) An expenditure item authorised under 7.4 below (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting of the Policy and Finance Committee; or
 - c) fund transfers within the councils banking arrangements up to the sum of £50,000, per month, per account, provided that a list of such transfers shall be submitted to the next appropriate meeting of the Policy and Finance Committee.
- 6.6 In respect of grants the Policy & Finance Committee shall approve expenditure within any limits set by council and in accordance with any policy statement approved by council. Any Revenue or Capital Grant in excess of £5,000 shall before payment, be subject to ratification by resolution of the Council.
- 6.7 Members are subject to the Code of Conduct that has been adopted by the council and shall comply with the Code and Standing Orders when a decision to authorize or instruct payment is made in respect of a matter in which they have a disclosable pecuniary or other interest, unless a dispensation has been granted.
- 6.8 The council will aim to rotate the duties of members in these Regulations so that onerous duties are shared out as evenly as possible over time.
- 6.9 Any changes in the recorded details of suppliers, such as bank account records, shall be approved by the Clerk or RFO.

7. ELECTRONIC PAYMENTS

- 7.1 The council will make safe and efficient arrangements for the making of its payments.
- 7.2 Following authorisation under Financial Regulation 5 above, the Council, a duly delegated committee or, if so delegated, the Clerk or RFO may give instruction that a payment shall be made.

- 7.3 Payments not exceeding £50,000 may be made by the RFO (and/or any assistant authorized by the RFO) on the bank account by BACS and/or online transfer if supported by a Purchase Order receipted or an invoice examined and verified as described in Financial Regulations 5 and 6 above and shall be reported to the Policy & Finance Committee at the next convenient meeting.
- 7.4 With the approval of the council in each case, regular payments (such as gas, electricity, telephone, broadband, water, National Non-Domestic Rates, refuse collection, pension contributions and HMRC payments) may be made by variable direct debit, provided that the instructions are signed by the RFO. The approval of the use of each variable direct debit shall be reviewed by the council at least every two years.
- 7.5 Payment for certain items (principally Salaries) may be made by bank transfer provided that the instructions are authorized by the RFO and any payments are reported to the Policy & Finance Committee.
- 7.6 All authorized signatories may have access to view the Council's bank accounts online.
- 7.7 No employee or councillor shall disclose any PIN or password, relevant to the working of the council or its bank accounts, to any person not authorised in writing by the council or a duly delegated committee.
- 7.8 Regular back-up copies of the records on any computer shall be made and shall be stored securely away from the computer in question, and preferably off site.
- 7.9 Members and officers shall ensure that computers used for the council's financial business have adequate security with anti-virus, anti-spyware and firewall software installed and regularly updated.
- 7.10 Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator. The Bank Mandate approved by the council shall identify a number of officers and/or councillors who will be authorised to approve transactions on those accounts. The bank mandate will state clearly the amounts of payments that can be instructed by the use of the Service Administrator alone, or by the Service Administrator with a stated number of approvals.
- 7.11 Remembered password facilities (other than secure password stores requiring separate identity verification) should not be used on any computer used for council banking.
- 7.12 Account details for suppliers may only be changed upon written notification by the supplier verified by either the Clerk or the RFO. This is a potential area for fraud and the individuals involved should ensure that any change is genuine.

8. CHEQUE PAYMENTS

- 8.1 Cheques or orders for payment drawn on the bank account shall require any two signatures of the Clerk, the Deputy Clerk, the RFO or Members for sums under £1,000 or two members of the Council or one member and countersigned by the Clerk in any other case.
- 8.2 If a member who is also a bank signatory has declared a disclosable pecuniary interest, or has any other interest, in the matter in respect of which the payment is being made, that Councillor shall be required to consider Standing Orders, and thereby determine whether it is appropriate and / or permissible to be a signatory to the transaction in question.
- 8.3 A signatory having a family or business relationship with the beneficiary of a payment shall not, under normal circumstances, be a signatory to that payment.

- 8.4 To indicate agreement of the details shown on the cheque or order for payment with the counterfoil and the invoice or similar documentation, the signatories shall each also initial the cheque counterfoil and invoice.

9. PAYMENT CARDS

- 9.1 Credit Cards may be issued to any Budget Manager by the RFO in conjunction with the Clerk provided that the credit limit on the account shall not exceed £10,000 and arrangements are made to ensure the full balance shown on each monthly statement is paid by the due date to ensure that no interest shall become payable.
- 9.2 It will be the responsibility of the Budget Manager using such card to raise a Purchase Order for each transaction in the usual way.
- 9.3 Personal credit or debit cards of members or staff shall not be used under any circumstances.

10. PETTY CASH

- 10.1 The RFO may provide petty cash to officers for the purpose of defraying operational and other expenses.
- a) The RFO shall maintain 2 petty cash floats of £200 (Office) and £100 (Carvers Clubhouse) for the purpose of defraying operational and other expenses.
 - b) Vouchers for payments made from petty cash shall be kept, along with receipts, to substantiate the payment.
 - c) Income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.
 - d) Payments to maintain the petty cash float shall be shown separately on the schedule of payments presented to the Policy & Finance Committee under 6.2 above.
 - e) A further float may be established from time to time to defray operational expenditure in respect of events. Such floats will be subject to the same controls that are set out above in paragraph 10, a) to d).

11. PAYMENT OF SALARIES

- 11.1 **As an employer, the council must make arrangements to comply with the statutory requirements of PAYE legislation.**
- 11.2 **Councillors allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment.**
- 11.3 Salary rates shall be agreed by the council, or a duly delegated committee. No changes shall be made to any employee's gross pay, emoluments, or terms and conditions of employment without the prior consent of the council or Staffing committee.
- 11.4 Payment of salaries shall be made, after deduction of tax, national insurance, pension contributions and any similar statutory or discretionary deductions, on the dates stipulated in employment contracts.
- 11.5 Deductions from salary shall be paid to the relevant bodies within the required timescales, provided that each payment is reported, as set out in these regulations above.

- 11.6 Each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a payroll control account or other separate confidential record, with the total of such payments each calendar month reported in the cashbook.
- 11.7 Any termination payments shall be supported by a report to the council, setting out a clear business case. Termination payments shall only be authorised by the full council.
- 11.8 Before employing staff for new positions, the council must consider a full business case.

12. LOANS AND INVESTMENTS

- 12.1 Any application for Government approval to borrow money and subsequent arrangements for a loan must be authorised by the full council and recorded in the minutes. All borrowing shall be in the name of the council, after obtaining any necessary approval.
- 12.2 Any financial arrangement which does not require formal Borrowing Approval from the Secretary of State (such as Hire Purchase or Leasing of tangible assets or loans to be repaid within the financial year) must be approved by the full council or delegated committee following a written report on the value for money for the proposed transaction.
- 12.3 The Council shall consider the requirement for an Investment Strategy and Policy in accordance with Statutory Guidance on Local Government Investments, which must be written in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.
- 12.4 All investments of money under the control of the council shall be in the name of the Council.
- 12.5 All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 12.6 Payments in respect of short term or long term investments, including transfers between bank accounts held in the same bank, or branch, shall be made in accordance with these regulations.

13. INCOME

- 13.1 The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.
- 13.2 The council will review all fees and charges for work done, services provided or goods sold at least annually, as part of the budget setting process, following a report of the Clerk. The RFO shall be responsible for the collection of all amounts due to the Council.
- 13.3 Any sums found to be irrecoverable and any bad debts shall be reported to the council and shall be written off in the year. The council's approval shall be shown in the accounting records.
- 13.4 All sums received on behalf of the council shall be deposited intact with the council's bankers with such frequency as the RFO considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.
- 13.5 Personal cheques shall not be cashed out of money held on behalf of the council.

- 13.6 Any repayment claim under section 33 of the VAT Act 1994 shall be made quarterly where the claim exceeds £100 and at least annually at the end of the financial year.
- 13.7 Where any significant sums of cash are regularly received by the council, the RFO shall ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control record such as ticket issues, and that appropriate care is taken for the security and safety of individuals banking such cash.
- 13.8 Any income that is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the council (to meet expenditure already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any council meeting.

14. PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS

- 14.1 Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments, which shall be made within the time specified in the contract based on signed certificates from the architect or other consultant engaged to supervise the works.
- 14.2 Any variation of, addition to or omission from a contract must be authorised by the Clerk to the contractor in writing, with the council being informed where the final cost is likely to exceed the contract sum by 5% or more, or likely to exceed the budget available.

15. STORES AND EQUIPMENT

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

16. ASSETS, PROPERTIES AND ESTATES

- 16.1 The Clerk shall make appropriate arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council.
- 16.2 The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date, with a record of all properties held by the council, their location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held, in accordance with Accounts and Audit Regulations.
- 16.3 The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.
- 16.4 No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, except where the estimated value of any one item of tangible movable property does not exceed £500. In each case a written report shall be provided to council with a full business case.

17. INSURANCE

- 17.1 The RFO shall keep a record of all insurances effected by the council and the property and risks covered, reviewing these annually before the renewal date in conjunction with the council's review of risk management.
- 17.2 Budget managers shall give prompt notification to the RFO of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.
- 17.3 The RFO shall be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to council at the next available meeting. The RFO shall negotiate all claims on the council's insurers in consultation with the Clerk.
- 17.4 All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined annually by the council, or duly delegated committee.

18. CHARITIES

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

19. SUSPENSION AND REVISION OF FINANCIAL REGULATIONS

- 19.1 The council shall review these regulations annually and following any change of Clerk or RFO. The Clerk shall monitor changes in legislation or proper practices and advise the council of any need to amend these financial regulations.
 - 19.2 The council may, by resolution duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations provided that reasons for the suspension are recorded and that an assessment of the risks arising has been presented to all members. Suspension does not disapply any legislation or permit the council to act unlawfully.
 - 19.3 The council may temporarily amend these Financial Regulations by a duly notified resolution, to cope with periods of absence, local government reorganisation, national restrictions or other exceptional circumstances.
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Appendix 1 - Tender process

- 1) Any invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases.
- 2) The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post, unless an electronic tendering process has been agreed by the council.
- 3) Where a postal process is used, each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of council.
- 4) Where an electronic tendering process is used, the council shall use a specific email address that will be monitored to ensure that nobody accesses any tender before the expiry of the deadline for submission.
- 5) Any invitation to tender issued under this regulation shall be subject to Standing Order 18 and shall refer to the terms of the Bribery Act 2010.
- 6) Where the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.

Any parts of the form that are not typed should be completed in black ink and in block capitals.

If you need more room than is provided for in a panel, and your software allows, you can expand any panel in the form. Alternatively use continuation sheet CS and attach it to this form.

For information on how HM Land Registry processes your personal information, see our [Personal Information Charter](#).

Leave blank if not yet registered.

When application for registration is made these title number(s) should be entered in panel 2 of Form AP1.

Insert address, including postcode (if any), or other description of the property transferred. Any physical exclusions, such as mines and minerals, should be defined.

Place 'X' in the appropriate box and complete the statement.

For example 'edged red'.

For example 'edged and numbered 1 in blue'.

Any plan lodged must be signed by the transferor.

Remember to date this deed with the day of completion, but not before it has been signed and witnessed.

Give full name(s) of **all** of the persons transferring the property.

Complete as appropriate where the transferor is a company.

Enter the overseas entity ID issued by Companies House for the transferor pursuant to the Economic Crime (Transparency and Enforcement) Act 2022. If the ID is not required, you may instead state 'not required'.

Further details on overseas entities can be found in [practice guide 78: overseas entities](#).

1	Title number(s) out of which the property is transferred: HP654237
2	Other title number(s) against which matters contained in this transfer are to be registered or noted, if any:
3	Property: The top part (as shown on the attached plan) of the land on the north side of North Poulner Road, Ringwood, directly above (north) where North Poulner Road and Kingfisher meet The property is identified ☒ on the attached plan and shown: Hatched red ☐ on the title plan(s) of the above titles and shown:
4	Date:
5	Transferor: Ringwood Town Council of Ringwood Gateway, The Furlong, Ringwood, BH24 1AT <u>For UK incorporated companies/LLPs</u> Registered number of company or limited liability partnership including any prefix: <u>For overseas entities</u> (a) Territory of incorporation or formation: (b) Overseas entity ID issued by Companies House, including any prefix: (c) Where the entity is a company with a place of business in the United Kingdom, the registered number, if any, issued by Companies House, including any prefix:

Give full name(s) of **all** the persons to be shown as registered proprietors.

Complete as appropriate where the transferee is a company. Also, for an overseas company, unless an arrangement with HM Land Registry exists, lodge either a certificate in Form 7 in Schedule 3 to the Land Registration Rules 2003 or a certified copy of the constitution in English or Welsh, or other evidence permitted by rule 183 of the Land Registration Rules 2003.

Enter the overseas entity ID issued by Companies House for the transferee pursuant to the Economic Crime (Transparency and Enforcement) Act 2022. If the ID is not required, you may instead state 'not required'.

Further details on overseas entities can be found in [practice guide 78: overseas entities](#).

Each transferee may give up to three addresses for service, one of which must be a postal address whether or not in the UK (including the postcode, if any). The others can be any combination of a postal address, a UK DX box number or an email address.

Place 'X' in the appropriate box. State the currency unit if other than sterling. If none of the boxes apply, insert an appropriate memorandum in panel 12.

Place 'X' in any box that applies.

Add any modifications.

6	Transferee for entry in the register: Geoffrey Ponchaud, Philip Anthony Nixon, David John Treadwell and Mark Edward Clements <u>For UK incorporated companies/LLPs</u> Registered number of company or limited liability partnership including any prefix: <u>For overseas entities</u> (a) Territory of incorporation or formation: (b) Overseas entity ID issued by Companies House, including any prefix: (c) Where the entity is a company with a place of business in the United Kingdom, the registered number, if any, issued by Companies House, including any prefix:
7	Transferee's intended address(es) for service for entry in the register: Longacre, 60 Station Road, Fordingbridge, Hants, SP6 1DB
8	The transferor transfers the property to the transferee
9	Consideration ☐ The transferor has received from the transferee for the property the following sum (in words and figures): ☐ The transfer is not for money or anything that has a monetary value ☒ Insert other receipt as appropriate: This is part of a land swap between Ringwood Town Council and Geoffrey Ponchaud, Philip Anthony Nixon, David John Treadwell and Mark Edward Clements
10	The transferor transfers with ☒ full title guarantee ☐ limited title guarantee

Where the transferee is more than one person, place 'X' in the appropriate box.

Complete as necessary.

The registrar will enter a Form A restriction in the register *unless*:

- an 'X' is placed:
 - in the first box, or
 - in the third box and the details of the trust or of the trust instrument show that the transferees are to hold the property on trust for themselves alone as joint tenants, *or*
- it is clear from completion of a form JO lodged with this application that the transferees are to hold the property on trust for themselves alone as joint tenants.

Please refer to [Joint property ownership](#) and [practice guide 24: private trusts of land](#) for further guidance. These are both available on the GOV.UK website.

Use this panel for:

- definitions of terms not defined above
- rights granted or reserved
- restrictive covenants
- other covenants
- agreements and declarations
- any required or permitted statements
- other agreed provisions.

The prescribed subheadings may be added to, amended, repositioned or omitted.

Any other land affected by rights granted or reserved or by restrictive covenants should be defined by reference to a plan.

Any other land affected should be defined by reference to a plan and the title numbers referred to in panel 2.

Any other land affected should be defined by reference to a plan and the title numbers referred to in panel 2.

11 Declaration of trust. The transferee is more than one person and

- ☐ they are to hold the property on trust for themselves as joint tenants
- ☐ they are to hold the property on trust for themselves as tenants in common in equal shares
- ☒ they are to hold the property on trust:

In accordance with the terms of the Settlement dated 21 January 2013.

12 Additional provisions

Definitions

Rights granted for the benefit of the property

Rights reserved for the benefit of other land

Include words of covenant.

Restrictive covenants by the transferee

Include words of covenant.

Restrictive covenants by the transferor

Insert here any required or permitted statements, certificates or applications and any agreed declarations and so on.

Other

The transferor must execute this transfer as a deed using the space opposite. If there is more than one transferor, all must execute. Forms of execution are given in Schedule 9 to the Land Registration Rules 2003. If the transfer contains transferee's covenants or declarations or contains an application by the transferee (such as for a restriction), it must also be executed by the transferee.

If there is more than one transferee and panel 11 has been completed, each transferee must also execute this transfer to comply with the requirements in section 53(1)(b) of the Law of Property Act 1925 relating to the declaration of a trust of land. Please refer to [Joint property ownership](#) and [practice guide 24: private trusts of land](#) for further guidance.

Examples of the correct form of execution are set out in [practice guide 8: execution of deeds](#). Execution as a deed usually means that a witness must also sign, and add their name and address.

Remember to date this deed in panel 4.

13 Execution

EXECUTED as a deed by
Affixing the Common Seal of
Ringwood Town Council:
In the presence of:

Signature.....
Of Councillor

Signature.....
Of Councillor

WARNING

If you dishonestly enter information or make a statement that you know is, or might be, untrue or misleading, and intend by doing so to make a gain for yourself or another person, or to cause loss or the risk of loss to another person, you may commit the offence of fraud under section 1 of the Fraud Act 2006, the maximum penalty for which is 10 years' imprisonment or an unlimited fine, or both.

Failure to complete this form with proper care may result in a loss of protection under the Land Registration Act 2002 if, as a result, a mistake is made in the register.

Under section 66 of the Land Registration Act 2002 most documents (including this form) kept by the registrar relating to an application to the registrar or referred to in the register are open to public inspection and copying. If you believe a document contains prejudicial information, you may apply for that part of the document to be made exempt using Form EX1, under rule 136 of the Land Registration Rules 2003.

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