

## MINUTES OF THE POLICY & FINANCE COMMITTEE

Held on Wednesday 15<sup>th</sup> July 2020 at 7.00pm

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

PRESENT: Cllr Jeremy Heron (Chairman)  
Cllr Steve Rippon-Swaine (Vice Chairman)  
Cllr Andy Briers  
Cllr Philip Day  
Cllr Peter Kelleher  
Cllr Gloria O'Reilly  
Cllr Tony Ring

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

ABSENT: Cllr John Haywood

### F/5811 PUBLIC PARTICIPATION

There were no members of the public present.

### F/5812 APOLOGIES FOR ABSENCE

The Town Clerk reported that apologies for absence had been received from Cllr Haywood.

### F/5813 DECLARATIONS OF INTEREST

There were none.

### F/5814 MINUTES OF THE PREVIOUS MEETING

Cllr Day had indicated that he would be applying for the minutes of the previous meeting to be amended, as he felt they were unduly pessimistic, with regard to the impact of the coronavirus pandemic on the Council's income figures. Having read the additional details provided in the budget report for this meeting, he did not pursue the amendment and the minutes were approved.

**RESOLVED:** That the minutes of the meeting held on 17<sup>th</sup> June 2020, having been circulated, be approved and signed by the Chairman as a correct record.

### F/5815 PROTECTING OPEN SPACES FROM UNAUTHORISED ENCAMPMENTS

Members considered and approved a recommendation from Recreation, Leisure and Open Spaces Committee on 1<sup>st</sup> July 2020 (*OS/5982 refers*).

**RESOLVED:** That the Town Clerk be delegated authority and a budget of £5,000 to enable protective measures to be taken in respect of unauthorised encampments.

<b>ACTION</b> C Wilkins
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### F/5816 ANNUAL REVIEW OF INSURANCE ARRANGEMENTS

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The Town Clerk indicated this is a regular standing item and an annual review of the Council's insurance arrangements demonstrated good governance. Renewal was due in October and it was an appropriate time to highlight any changes required to the current cover provided.

There was some concern that cover relating to events appeared vague and, although the RFO made specific enquiries for individual events, reassurance was requested that Town Council official events are covered within the scope of the policy.

There followed a discussion in relation to valuations of assets and the difference between acquisition value (as detailed in the asset register) and rebuild/replacement cost for insurance purposes. It was noted that, for example, the tractor would not be included in this policy as it was covered by separate comprehensive motor insurance. Members sought assurance from officers that they were satisfied the values stated for individual items were realistic and that the Council was adequately insured.

The Town Clerk suggested that a professional revaluation was required and, once commissioned, be repeated every 5 years. This would be an expensive exercise, particularly in the first year, and a reserve would need to be built up, as part of the budget process, for this purpose.

**RESOLVED:** That the Town Clerk's report confirming arrangements for insurance cover in respect of all insurable risks (*Annex A*) be noted.

<b>ACTION</b> C Wilkins
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**F/5817**

## **FINANCIAL REPORTS**

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

### Imprest account (*Annex Ba*)

The RFO detailed the larger payments from the Imprest account.

### Bank reconciliations

The Town Clerk indicated this had been noted by the auditor and there was a need to more consistently comply with Financial Regulations. Whilst plans had been in place to conduct this check in March, it did not happen due to the office closure. In future, the bank reconciliation would be verified and signed quarterly. Cllr Heron was nominated to undertake this and report back to Committee in September.

### Statement of Town Council balances/Inter Account Transfers

It was noted that this report covers three months, as there is no Committee meeting in August. The draw down would top up the Imprest and business accounts. When the second precept payment is received in September, the RFO would seek permission to invest in CCLA. Cllr Heron confirmed that there is no risk to the second payment of the precept to town and parish Councils this financial year.

### Budgetary monitoring report

The RFO explained the coronavirus pandemic had impacted on expenditure a little, but more significantly on income, in comparison to where they were expected to be, at this stage of the year. It was too early to draw any firm conclusions and Members were asked to note the current position. A draft revised budget was dealt with under a separate item on the agenda (*F/5818 refers*).

### Internal Audit and AGAR

The RFO explained the findings of the internal auditor. The significant variance on the balance sheet was understood and a solution was being worked on with the finance software providers. The auditor had made observations in relation to the processing of purchase orders and the Town Clerk and RFO were working on tightening up procedures.

As the software figures do not balance, the AGAR cannot be completed. The external auditors will be asked for an extension to the deadline for submission of the AGAR, due to the technical issues encountered in this first year using a new finance package. If the AGAR is submitted now, this may result in having to re-state the finances in the future, which was considered worse than the delay.

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The audit identified some issues with resources and that staff were overstretched on the finance side to deal with all requirements. It was noted that staff had devoted more time to bed in the new software, which had held them back from other things. Financial Regulations needed to be aligned with the new process, but there had not been time to attend to this. It was suggested staff would have had to operate both systems during this transition year and that would have added pressure, but there was concern that the auditor questioned adequate resourcing, when investment in the new software was designed to save on time and money.

A response to the auditors' findings would be prepared and submitted. The Town Clerk proposed the resourcing matter be referred to the Staffing Committee for consideration. Members agreed and indicated that a bench marking exercise (with other similar sized Councils) would not be required.

**RESOLVED:**

- 1) That the list of cheque payments on the Imprest account for June be authorised;
- 2) That Cllr Heron verify and sign bank reconciliations quarterly and report back to Committee that this had been undertaken;
- 3) That it be noted there were no petty cash payments for June;
- 4) That the Statement of Town Council Balances be noted and Inter Account transfers be authorised;
- 5) That arrangements be made for Cllrs Heron and Rippon-Swaine to sign the finance reports following the meeting;
- 6) That the Finance Manager's budgetary monitoring report be noted;
- 7) That the RFO's report on the internal audit 2019-20 be noted;
- 8) That presentation of the internal audit and AGAR be delayed pending resolution of outstanding items, with a view to recommending to Full Council, at the September meeting, that it be approved.

**RECOMMENDED TO STAFFING COMMITTEE (next meeting 23<sup>rd</sup> September):** That the resourcing matter highlighted in the internal audit be considered, without the requirement for a benchmarking exercise.

<b>ACTION R Fitzgerald / C Wilkins</b>
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**F/5818**

**REVISED BUDGET**

The Committee considered a revised budget to re-balance the loss of income caused by the pandemic (*Annex C*). The RFO explained that the revised budget had been based on performance to date. He was certain there would be a reduction in income due to cancellation of sporting fixtures and a fall in grounds maintenance work. In summary, the predicted increase in net expenditure was around £20,000 and represented the additional call on the General Reserve. He highlighted the assumptions he had made, including an estimate of £10,000 to cover costs of the pandemic, but added that these may well change.

In addition, he noted that cemetery income was running 30% lower than expected at this stage of the year, however that figure was expected to recover and there would be a reduction in staff costs with less overtime and the Visitor Information Centre not opening this year. In relation to 3.2, the RFO confirmed that events were treated as cost neutral and the final figures had taken this into account.

The additional call on the General Reserve represented less than 10% of the reserve and there was more than an ample buffer to comfortably cope this year with the reduction in income and potential costs associated with the pandemic. No amendments were made to the revised budget.

**RESOLVED:** That the RFO's report on revised budget 20-21 be noted.

**RECOMMENDED TO FULL COUNCIL:**

That the revised budget be considered and, subject to any amendments, be approved.

<b>ACTION R Fitzgerald / C Wilkins</b>
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**F/5819**

**GROUNDS DEPARTMENT VAN**

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Members considered the Town Clerk's report (*Annex D*) and agreed the longer-term aim of acquiring an electric van. However, given current restrictions, the need was urgent and a temporary solution was required whilst additional information was obtained about the capability and cost of electric alternatives.

Members agreed that officers work with Cllr Ring and Cllr Heron to negotiate with suppliers and organise the provision of an additional van for the grounds team without delay.

**RESOLVED:** That officers be authorised to purchase a small works van, up to the value of £3,000, as a temporary solution, whilst investigations take place into the leasing of an electric vehicle, as soon as possible.

<b>ACTION C Wilkins / K Wentworth</b>
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**F/5820  
PROJECTS**

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

<b>ACTION C Wilkins</b>
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*There being no further business, the Chairman closed the meeting at 8.20 pm.*

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

RECEIVED  
29<sup>th</sup> July 2020

APPROVED  
16<sup>th</sup> September 2020

TOWN MAYOR

COMMITTEE CHAIRMAN

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**Annual Review of Insurance Arrangements**

1. Introduction and reason for report

- 1.1 Councils are recommended to review and confirm once every year their arrangements for insurance cover in respect of all insurable risks. This Council has delegated this task to this committee. Officers propose that this be a standing item at the July meeting. The Council's policy renewal date is 1<sup>st</sup> October so review in July will allow officers time to implement any changes and negotiate with the insurers as necessary before the renewal.

2. Background information and options

- 2.1 The review has several purposes. To enable members to check and be assured that insurance cover is in place in respect of all relevant insurable risks. To enable members to ask questions of officers about the cover. To enable members to give officers instructions to seek changes to the cover if necessary. To enable members to satisfy themselves that the cover offers good value for money.
- 2.2 The Council's current policy is with Zurich Insurance. Details of the cover are set out in the policy schedule which (in view of its length) is being circulated separately to members as an email attachment only.
- 2.3 To secure better terms the Council has negotiated a "Long term Agreement" with Zurich. In return for a lower initial premium and only small annual increases in the premium, the Council is committed to renewing the cover with Zurich up to and including the year commencing 1<sup>st</sup> October 2021.
- 2.4 Over the last year or two some insurers have been encouraging town and parish council to take out 'Cyber Insurance'. Having examined the terms on which such cover is currently offered, officers do not consider it good value for money.

3. Issues for decision and any recommendations

The Committee is recommended to note this report.

For further information, contact:

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Rory Fitzgerald, Finance Manager  
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**RINGWOOD TOWN COUNCIL**

**FINANCIAL REPORTS FOR**

**POLICY & FINANCE COMMITTEE MEETING**

15th July 2020

# Paid Expenditure Transactions

between 01/06/20 and 30/06/20

Start of year 01/04/20

Cheque	Paid date	Tn no	Order	Gross	Vat	Net	Cttee	Details	Heading
SO	01/06/20	960		£80.00	£0.00	£80.00	P&F	TLC Online	June 2020 2000/1/14
DD	01/06/20	961		£409.00	£0.00	£409.00	RLOS	New Forest District Council	Rates Cemetery June 2020 3200/1/5
DD	01/06/20	962		£193.00	£0.00	£193.00	P&F	New Forest District Council	Rates Carvers C/House june 2020 2802/1/6
		966/1		£6,938.19	£0.00	£6,938.19	P&F	Public Works Loan Board	PWLB May 2020 Principle 2500/1/2
		966/2		£3,459.80	£0.00	£3,459.80	P&F	Public Works Loan Board	PWLB May 2020 Interest 2500/1/1
DD	01/06/20	966		£10,397.99	£0.00	£10,397.99		Public Works Loan Board	May 2020 2500/1/2
		900/1		£1,000.00	£0.00	£1,000.00	P&F	Citizens Advice Award	Grant 2210/1
33	03/06/20	900	RTC803627	£1,000.00	£0.00	£1,000.00		Citizens Advice Award	Grant 2210/1
34	04/06/20	901		£80.02	£0.00	£80.02	P&F	Bournemouth Water Business Services	Greenways 6/10/19-30/4/20 2000/1/2
35	04/06/20	902		£127.12	£0.00	£127.12	P&F	Bournemouth Water Business Services	Carvers C/House 17/10/19-30/04/20 2802/1/4
36	04/06/20	903		£263.88	£0.00	£263.88	RLOS	Bournemouth Water Business Services	Cemetery 10/10/19-30/04/20 3200/1/2
37	04/06/20	904		£575.51	£0.00	£575.51	RLOS	Bournemouth Water Business Services	UK Allotments 19/10/19-30/04/20 3300/1/1
38	04/06/20	905		£425.75	£0.00	£425.75	RLOS	Bournemouth Water Business Services	SR Allotments 19/10/19-30/04/20 3300/1/1
39	04/06/20	906		£90.48	£0.00	£90.48	RLOS	Bournemouth Water Business Services	Carvers 1 18/10/19-30/04/20 3443419604 3000/1/8
40	04/06/20	907		£30.67	£0.00	£30.67	RLOS	Bournemouth Water Business Services	Carvers 2 18/10/19-30/04/20 3000/1/8
41	05/06/20	922		£114.00	£19.00	£95.00	RLOS	The Tree Management Company	To remove a over hanging branch that was in a dangerous condition in Pocket Park. 3000/2/11
42	06/06/20	923		£33.95	£5.66	£28.29	RLOS	Screwfix	Wheels for trolley on woodchipper,fixings for Cemetery office. 3000/3/2
		945/1		£2,700.00	£450.00	£2,250.00	RLOS	Oakley Landscapes	Labour 3350/4
43	08/06/20	945	RTC803634	£2,700.00	£450.00	£2,250.00		Oakley Landscapes	Pocket Park Boardwalk part labour charge 3350/4
		946/1		£600.00	£100.00	£500.00	P&F	The Urban Greening Co	Green roof maintenance at Gateway - May 2020 2000/3/4
44	08/06/20	946	RTC803626	£600.00	£100.00	£500.00		The Urban Greening Co	Green roof maintenance at Gateway - May 2020 2000/3/4
DD	08/06/20	965		£510.48	£24.31	£486.17	P&F	British Gas	Greenways 7/2/20-13/5/20 2100/1
		947/1		£280.70	£46.78	£233.92	P&F	Central Computer Management Ltd	Payroll processing RTC Quarterly 01.04.2020 - 30.06.2020 2310/1
45	10/06/20	947	RTC803595	£280.70	£46.78	£233.92		Central Computer Management Ltd	Payroll processing RTC Quarterly 01.04.202 - 30.06.2020 2310/1



# Paid Expenditure Transactions

between 01/06/20 and 30/06/20

Start of year 01/04/20



Cheque	Paid date	Tn no	Order	Gross	Vat	Net	Cttee	Details	Heading	
46	10/06/20	948		£115.86	£19.31	£96.55	RLOS	Peter Noble Ltd	5 litres 2-stroke oil. 2 rolls of 3 mil strimmer line 15 Meatal cutting dics.	3000/3/2
46	10/06/20	949		£426.82	£71.14	£355.68	RLOS	Peter Noble Ltd	oil Leak on roller mower,to look for fault and repair.	3000/3/2
46	10/06/20	950		£53.88	£8.98	£44.90	RLOS	Peter Noble Ltd	2 rolls of paper toweling 1 tub hand wipes cleaning materials.	3000/1/2
46	10/06/20	951		£290.53	£48.42	£242.11	RLOS	Peter Noble Ltd	Strip down and repair gear box Major roller mower.	3000/3/2
46	10/06/20	952		£540.40	£90.07	£450.33	RLOS	Peter Noble Ltd	To replace solinoid on John Deere ride on mower and 2 gr	3000/3/2
DD	10/06/20	964		£43.65	£7.28	£36.37	RLOS	UK Fuels Ltd	May 2020	3000/1/10
BGC	12/06/20	967		£156.60	£26.10	£130.50	P&F	Austin & Wyatt	June 2020	2400/19
47	13/06/20	953		£98.80	£16.47	£82.33	P&F	Taste Vending Ltd	Coffee machine rental for carvers clubhouse	2802/2/1
48	13/06/20	954		£82.24	£13.71	£68.53	RLOS	Travis Perkins	Ballest for seats in Toad Corner Carvers and KickPark and 4 bags of cement.	3000/2/9
49	13/06/20	955		£1,012.49	£168.75	£843.74	RLOS	Peter Noble Ltd	To Service John Deere Tractor labour and parts February 2020.	3000/3/2
		956/1		£606.83	£101.14	£505.69	RLOS	Peter Noble Ltd	Service on Front Deck Kubota	3000/3/2
50	13/06/20	956	RTC803514	£606.83	£101.14	£505.69		Peter Noble Ltd	Service on front deck Kubota	3000/3/2
51	13/06/20	957		£36.76	£6.13	£30.63	RLOS	Peter Noble Ltd	Hand wipes for Carvers, Loctite glue.	3000/1/2
52	15/06/20	958		£374.11	£62.35	£311.76	RLOS	Spaldings	24 x solid tines for aerator.	3000/3/2
53	15/06/20	959		£85.48	£14.25	£71.23	RLOS	Eco Sustainable Solutions	soil for fordingbridge pitches 10 acre pitches and repairs to toad corner playpark.	3000/5/5
BP	16/06/20	963		£6,067.57	£0.00	£6,067.57	P&F	Hampshire County Council	Pensions - May 2020	2600/1/3
54	16/06/20	968		£40.18	£6.70	£33.48	RLOS	Screwfix	Saefty boots for Barney, coach screws for seats Toad corner and Kick Park.	3000/1/5
		969/1		£2.05	£0.34	£1.71	P&F	Hampshire County Council	826701 - drawing pins	2000/1/8
		969/2		£5.26	£0.88	£4.38	P&F	Hampshire County Council	786203 - magnets	2000/1/8
		969/3		£7.97	£1.33	£6.64	P&F	Hampshire County Council	819748 - A4 laminating sheets	2000/1/8
		969/4		£98.16	£16.36	£81.80	P&F	Hampshire County Council	819906 - A4 white paper (box of 5 reams)	2000/1/8
		969/5		£6.08	£1.01	£5.07	P&F	Hampshire County Council	762641 - clear wallets	2000/1/8
		969/6		£4.94	£0.82	£4.12	P&F	Hampshire County Council	832153 - A4 lined pads	2000/1/8
		969/7		£7.34	£1.22	£6.12	P&F	Hampshire County Council	805336 - labels	2000/1/8
55	16/06/20	969	RTC803628	£131.80	£21.96	£109.84		Hampshire County Council	split/part order	2000/1/8
		970/1		£8.22	£1.37	£6.85	P&F	Hampshire County Council	598128 Carex 5 litre bottle	2000/1/5

# Paid Expenditure Transactions

between 01/06/20 and 30/06/20

Start of year 01/04/20

Cheque	Paid date	Tn no	Order	Gross	Vat	Net	Cttee	Details	Heading	
			970/2	£16.85	£2.81	£14.04	P&F	Hampshire County Council	816100 Single fold blue paper towels	2000/1/5
56	16/06/20	970	RTC803632	£25.07	£4.18	£20.89		Hampshire County Council	Handwash and paper towels for Gateway	2000/1/5
TFR	17/06/20	971		£30.00	£0.00	£30.00	P&F	CCLA Investment Management Ltd	Transfer charge	2000/1/18
			975/1	£19.19	£3.20	£15.99	P&F	Freeola Ltd	Renewal of SSL Certificate for ringwood.gov.uk from 02/06/2020	2000/1/14
Lloyds CC	17/06/20	975	RTC803612	£19.19	£3.20	£15.99		Freeola Ltd	SSL Certificate	2000/1/14
			978/1	£143.88	£23.98	£119.90	P&F	Zoom Video Communications Inc	Video-conferencing software licence	2000/1/15
Lloyds CC	17/06/20	978	RTC803601	£143.88	£23.98	£119.90		Zoom Video Communications Inc	Annual software licence	2000/1/15
			979/1	£45.96	£0.00	£45.96	P&F	Cartridge Shop (UK) Ltd	HP27 and HP28 Black and Colour Ink Cartridge Multipack	2000/1/15
Lloyds CC	17/06/20	979	RTC803650	£45.96	£0.00	£45.96		Cartridge Shop (UK) Ltd	Ink cartridges for HP printer at Cemetery	2000/1/15
			892/1	£1,421.40	£236.90	£1,184.50	P&F	Clyde & Co Claims LLP	Fees on services rendered - VAT only	2000/1/3
			892/2	-£1,184.50	£0.00	-£1,184.50	P&F	Clyde & Co Claims LLP	Fees on services rendered - VAT payment only.	2000/1/3
59	19/06/20	892	RTC803597	£236.90	£236.90	£0.00		Clyde & Co Claims LLP	VAT payment only	2000/1/3
DD	19/06/20	972		£14.15	£0.00	£14.15	P&F	Worldpay	June 2020	2802/2/4
57	19/06/20	973		£98.80	£16.47	£82.33	P&F	Taste Vending Ltd	June 2020	2802/2/1
58	19/06/20	974		£360.00	£60.00	£300.00	RLOS	Pete Best	To take down dangreous tree at North Poulner Playpark as it was breaking ground and had become unstable.	3000/2/11
PAY	19/06/20	985		£12.50	£0.00	£12.50	Counc	Lloyds Bank	June 2020	10111
DD	22/06/20	980		£4,992.53	£0.00	£4,992.53	P&F	Inland Revenue	May 2020	2600/1/2
DD	23/06/20	981		£312.17	£52.03	£260.14	P&F	Elite Business Systems UK Ltd (EBS Telecoms)/BT Openreach	June 2020	2501/3
			982/1	£125.60	£20.93	£104.67	RLOS	The Sign Maker	1 x cast aluminium plaque 6"x4" curved corners background colour brown Postage	3200/2/9
60	23/06/20	982	RTC803600	£125.60	£20.93	£104.67		The Sign Maker	1 x cast aluminium plaque 6"x4" - Gogan	3200/2/9
DD	25/06/20	986		£21,646.35	£0.00	£21,646.35	P&F	Salaries	June 2020	2600/1/1
PAY	26/06/20	987		£15.70	£0.00	£15.70	P&F	Lloyds Bank	June 2020	2000/1/18
DD	29/06/20	988		£5.29	£0.00	£5.29	P&F	Barclay Card	June 2020 Twinkl	2802/2/1



# Paid Expenditure Transactions

between 01/06/20 and 30/06/20

Start of year 01/04/20



Cheque	Paid date	Tn no	Order	Gross	Vat	Net	Cttee	Details	Heading	
		976/1		£46.53	£2.22	£44.31	RLOS	Utility Warehouse	UW Sports Pavilion May 2020	3000/1/1
		976/2		£2.40	£0.40	£2.00	RLOS	Utility Warehouse	UW Sports Pavilion May 2020	3000/1/1
DD	30/06/20	976		£48.93	£2.62	£46.31		Utility Warehouse	Sports Pavilion May 2020	3000/1/1
		977/1		£30.00	£5.00	£25.00	RLOS	Utility Warehouse	UW Cemetery May 2020	3000/1/6
		977/2		£31.20	£5.20	£26.00	RLOS	Utility Warehouse	UW Cemetery May 2020	3200/1/6
		977/3		£33.38	£1.59	£31.79	RLOS	Utility Warehouse	UW Cemetery May 2020	3200/1/1
		977/4		£2.40	£0.40	£2.00	RLOS	Utility Warehouse	UW Cemetery May 2020	3200/1/1
DD	30/06/20	977		£96.98	£12.19	£84.79		Utility Warehouse	UW Cemetery May 2020	3000/1/6
		990/1		£24.00	£4.00	£20.00	P&F	Hampshire Association Of Local Councils	Officers Update for Chris Wilkins and Rory Fitzgerald - 2 April 2020	2310/2
63	30/06/20	990	RTC803659	£24.00	£4.00	£20.00		Hampshire Association Of Local Councils	Training	2310/2
64	30/06/20	991		£225.12	£37.52	£187.60	RLOS	E G Coles	To service Kubota Tractor.	3000/3/2
		992/1		£10.00	£1.67	£8.33	P&F	Community First New Forest	Renewal of membership from 01/04/2020	2000/1/16
65	30/06/20	992	RTC803583	£10.00	£1.67	£8.33		Community First New Forest	Renewal of Membership	2000/1/16
66	30/06/20	993		£18.00	£3.00	£15.00	RLOS	Insight Security & Facilities Ltd	Alarm at Carvers Sheds.	3000/2/1
67	30/06/20	994		£2,700.00	£450.00	£2,250.00	RLOS	Oakley Landscapes	Final bill Danny Cracknell Pocket Park	3350/4
68	30/06/20	995		£537.58	£89.60	£447.98	RLOS	New Forest District Council	Dog waste collection.	3000/6/1
69	30/06/20	996		£26.39	£4.40	£21.99	RLOS	Eco Sustainable Solutions	soil for making good Playparks as per playground inspection recommendations.	3000/2/16
70	30/06/20	998		£48.68	£8.11	£40.57	RLOS	Elliott Brothers Ltd	1x 8x2 4.6 1x 6x2 4.6 wood for Cemetery Gardens.	3200/2/5
<b>Total</b>				<b>£59,896.32</b>	<b>£2,359.31</b>	<b>£57,537.01</b>				

**POLICY AND FINANCE COMMITTEE 15th JULY 2020**

**B**

**BANK BALANCES & PROPOSED TRANSFERS**

<b>Account Name</b>	<b>Predicted</b>	<b>Actual at</b>	<b>Predicted</b>	<b>Proposed Transfers</b>		<b>Predicted</b>	
	<b>30-Jun-20</b>			<b>30-Jun-20</b>	<b>Movement</b>		<b>Cash Out</b>
	£	£	£	£	£	£	
Imprest (Current) Account	104,513	104,918	-120,000		100,000	84,918	
Business Account	11,549	11,544			40,000	51,544	
Investment Accounts	550,000	550,000		-140,000			410,000
Greenways Rent Deposit	10,713	10,700					10,700
Petty Cash - Imprest	100	156					156
Petty Cash - Carvers Clubhouse	100	100					100
VIC Change Float	50	50					50
Information Desk Float	75	75					75
<b>TOTAL BANK BALANCES</b>	<b>677,100</b>	<b>677,543</b>	<b>-120,000</b>	<b>-140,000</b>	<b>140,000</b>	<b>557,543</b>	

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

**PROPOSED TRANSFER AUTHORISATIONS:**

DATE

-----  
15th July 2020

-----  
15th July 2020

Investment Accounts	<b>CCLA</b>	Instant access
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Notes:

- 1 **Imprest Account** £  
 Anticipated net expenditure to end September (3 months) 120,000  
 transfer to CCLA (approved May P&F)  
  
 Net Movement on imprest account **120,000**
- 2 **Investment Maturity**  
 No investments due to mature
- 3 The bank accounts were reconciled as at 30th June 2020
- 4 With reference to the Greenways Rent Deposit Account a) Ground Floor, the initial balance of £7,000 plus interest accrued will be paid over to the tenant at the end of the tenancy subject to the Council having no cause to claim funds due to damages.
- 5 With reference to the Greenways Rent Deposit Account b) 1st Floor, the initial deposit of £2,637 plus interest accrued has been increased by £1,228
- 6 A temporary nominal account has been implemented to act as a change float for the VIC. This will be in operation only for the period when the VIC is open during the spring and summer at weekends and bank holidays.
- 7 A nominal account has been implemented to reflect the float held by the Information Desk.
- 8 The Town Council's Imprest and Business bank accounts are held with Lloyds Bank plc

## **1. BACKGROUND**

- 1.1 The purpose of this report is to inform Members of the actual income and expenditure for the first quarter of the year 2020-21.
- 1.2 Income and expenditure to the end of June has been compared against the budget forecast which was approved at the January meeting of this Committee.
- 1.3 Both income and expenditure are below levels that we would normally expect at this point in the year, due to the Covid pandemic. In response to this, a draft revised budget has been also been prepared.

## **2. INCOME & EXPENDITURE APRIL 2020 to MAY 2020**

- 2.1 Expenditure to the end of June totalled £143,289. A further £10,702 is due to HCC and Inland Revenue in respect of pension and tax contributions for June, so the total expenditure is £153,991 against a budget of £748,624 including approved growth. Expenditure is therefore 20.6% of budget or around 4.4% below the level we would expect at this point in the year. As previously reported the variance is mainly due to timing differences with some large payments expected later in the year. There remains however a growing underspend on pay costs (£103,397 against a budget to date of £111,097). Whilst a third of this is attributable to the delay in implementing the April 2020 pay award, most is due to staff vacancies and reductions in overtime.
- 2.2 It is perhaps still too early in the year to draw any wider conclusions about the spend to date. The Covid pandemic is likely to reduce costs in the short term as some work is delayed or even cancelled but it is not expected to have a significant impact on Town Council expenditure overall as most costs are fixed in the short term.
- 2.3 The same cannot be said for income budgets. It is very likely that much of the sports activity will reduce and the consequent income, both from the hire of facilities and consequent grounds maintenance, will fall as a result.
- 2.4 Income received to date, excluding the precept and CIL stands at £22,165, or just 9.6% of the budget. Whilst this represents an improvement on the position at the end of May, suggesting that some is attributable to delays in processing invoices, there is an underlying drop in income, particularly sports and activities related income. Around 36% of the income recorded to date is in respect of cemeteries, but even here, the total revenue generated is only 17.5% of anticipated income for the year, a shortfall to date of over £3,000.
- 2.5 Income will be monitored carefully over the coming months, but it is very likely that receipts will fall below budget plans.

## **3. Reserves**

- 3.1 Reserves at 1<sup>st</sup> April were £495,883.20. (This figure is slightly greater than previously reported because of adjustments to year end debtors and creditors which have emerged during preparation of the final accounts for 2019/20)
- 3.2 The budget makes provision for a net transfer to reserves of £23,889. This is very likely to reduce given current circumstances but will be monitored carefully during the year. The reserves movements for 2019-20 and 2020-21 are included at Appendix 2.

# B

## 4. FINANCIAL IMPLICATIONS

- 4.1 It is still too early in the year to draw any firm conclusions from the spend against budget to date, however the current issues around Covid 19 are very likely to impact income generation disproportionately. Total income for the year was budgeted at just over £230,000 and so any shortfall may be comfortably covered by the balance on the general reserve of £279,923.

## 5. RECOMMENDATION

It is **recommended** that:-

- 5.1 The budget position is noted.

For further information please contact:  
Rory Fitzgerald, Finance Manager      or  
Tel: 01425 484723  
[rory.fitzgerald@ringwood.gov.uk](mailto:rory.fitzgerald@ringwood.gov.uk)

For further information please contact:  
Chris Wilkins, Town Clerk  
Tel: 01425 484720  
[Chris.wilkins@ringwood.gov.uk](mailto:Chris.wilkins@ringwood.gov.uk)

# Financial Budget Comparison

Comparison between 01/04/20 and 08/07/20 inclusive.

Excludes transactions with an invoice date prior to 01/04/20

	2020/21	Reserve Movements	Actual Net	Balance	
<b>INCOME</b>					
<b>Policy &amp; Finance</b>					
200	Revenue Income	£132,298.00	£0.00	£10,994.91	-£121,303.09
280	Carvers Club House Income	£12,170.00	£0.00	£0.00	-£12,170.00
999	Suspense	£0.00	£472.74	£365.23	£365.23
<b>Total Policy &amp; Finance</b>		£144,468.00	£472.74	£11,360.14	-£133,107.86
<b>Recreation, Leisure &amp; Open Spaces</b>					
300	Revenue Income (RLOS)	£35,408.00	£0.00	£1,591.31	-£33,816.69
320	Cemetery Income	£45,531.00	£0.00	£8,007.27	-£37,523.73
330	Allotment Income	£5,306.00	£0.00	£33.41	-£5,272.59
<b>Total Recreation, Leisure &amp; Open Spaces</b>		£86,245.00	£0.00	£9,631.99	-£76,613.01
<b>Planning, Town &amp; Environment</b>					
400	Income	£1,100.00	£0.00	£1,100.00	£0.00
<b>Total Planning, Town &amp; Environment</b>		£1,100.00	£0.00	£1,100.00	£0.00
<b>Council</b>					
100	Precept	£0.00	£0.00	£259,953.50	£259,953.50
102	Interest Business A/c	£0.00	£0.00	£1.46	£1.46
110	Client Deposits	£0.00	£0.00	£71.03	£71.03
<b>Total Council</b>		£0.00	£0.00	£260,025.99	£260,025.99
<b>Total Income</b>		<u>£231,813.00</u>	<u>£472.74</u>	<u>£282,118.12</u>	<u>£50,305.12</u>





# Financial Budget Comparison

Comparison between 01/04/20 and 08/07/20 inclusive.

Excludes transactions with an invoice date prior to 01/04/20

	2020/21	Reserve Movements	Actual Net	Balance	
<b>EXPENDITURE</b>					
<b>Policy &amp; Finance</b>					
2000	Establishment	£103,390.00	£0.00	£20,337.35	£83,052.65
2100	Maintenance	£34,158.00	£0.00	£486.17	£33,671.83
2200	Democratic Process (members Costs)	£11,448.00	£0.00	£2,156.05	£9,291.95
2210	Grants	£7,000.00	£0.00	£2,118.50	£4,881.50
2300	Employee Costs- Allocated Office Staff	£120,689.00	£0.00	£25,272.22	£95,416.78
2310	Employee overhead Costs	£2,343.00	£0.00	£628.92	£1,714.08
2400	Other	£48,580.00	£0.00	£1,459.00	£47,121.00
2500	Capital Financing	£31,546.00	£0.00	£15,772.95	£15,773.05
2501	Capital	£0.00	£0.00	£785.13	-£785.13
2600	Wages Control Account	£0.00	£0.00	-£10,701.90	£10,701.90
2801	Carvers Employee Costs	£54,611.00	£0.00	£6,802.54	£47,808.46
2802	Carvers Club House-	£19,614.00	£0.00	£4,478.48	£15,135.52
9999	Suspense	£0.00	£0.00	£31.99	-£31.99
<b>Total Policy &amp; Finance</b>		<b>£433,379.00</b>	<b>£0.00</b>	<b>£69,627.40</b>	<b>-£363,751.60</b>
<b>Recreation, Leisure &amp; Open Spaces</b>					
3000	Recreation & Leisure (Other)	£68,550.00	£0.00	£16,898.86	£51,651.14
3001	RL&OS -Employee Costs	£143,537.00	£0.00	£33,886.05	£109,650.95
3002	Employee Costs	£2,000.00	£0.00	£0.00	£2,000.00
3200	Cemetery	£9,142.00	£0.00	£2,515.85	£6,626.15
3201	Cemetery -Employee Costs	£36,718.00	£0.00	£8,706.13	£28,011.87
3300	Allotments	£2,307.00	£0.00	£1,382.84	£924.16
3301	Allotments -Employee Costs	£10,009.00	£0.00	£2,150.74	£7,858.26
3350	Capital Expenditure	£0.00	£0.00	£4,500.00	-£4,500.00
<b>Total Recreation, Leisure &amp; Open Spaces</b>		<b>£272,263.00</b>	<b>£0.00</b>	<b>£70,040.47</b>	<b>-£202,222.53</b>

# Financial Budget Comparison

Comparison between 01/04/20 and 08/07/20 inclusive.

Excludes transactions with an invoice date prior to 01/04/20

	2020/21	Reserve Movements	Actual Net	Balance	
<b>Planning, Town &amp; Environment</b>					
4000	Planning, Town & Environment	£1,858.00	£0.00	£137.24	£1,720.76
4001	Employee Costs	£16,624.00	£0.00	£3,538.02	£13,085.98
4050	Capital Expenditure	£0.00	£0.00	£0.00	£0.00
<b>Total Planning, Town &amp; Environment</b>		<b>£18,482.00</b>	<b>£0.00</b>	<b>£3,675.26</b>	<b>-£14,806.74</b>
<b>Council</b>					
10000	Petty Cash - Office	£0.00	£0.00	-£91.99	£91.99
10001	Petty Cash - Youth	£0.00	£0.00	£0.00	£0.00
10002	Petty Cash - Visitor Information Centre	£0.00	£0.00	£0.00	£0.00
10003	Petty Cash - Information Desk	£0.00	£0.00	£0.00	£0.00
10110	Deposit Refunds	£0.00	£0.00	£0.00	£0.00
10111	Bank Charges	£0.00	£0.00	£37.50	-£37.50
<b>Total Council</b>		<b>£0.00</b>	<b>£0.00</b>	<b>-£54.49</b>	<b>-£54.49</b>
<b>Total Expenditure</b>		<b>£724,124.00</b>	<b>£0.00</b>	<b>£143,288.64</b>	<b>£580,835.36</b>
Total Income		£231,813.00	£472.74	£282,118.12	£50,305.12
Total Expenditure		£724,124.00	£0.00	£143,288.64	£580,835.36
<b>Total Net Balance</b>		<b>-£492,311.00</b>		<b>£138,829.48</b>	



**RESERVES AND PROVISIONS - MOVEMENT & ESTIMATED BALANCES**  
1st April 2019 to 31st March 2021

	Actual Balance 01/04/19 £	Planned Transfers 2019/20 (revised):			Estimated Balance 01/04/20 £	Planned and Proposed Movements 2020/21:					Estimated Balance 31/03/21 £
		from Revenue £	to Revenue £	Cash Receipts £		from Revenue £	to revenue		Capital Receipts £	between provisions £	
							base budget £	Growth £			
<b><u>EARMARKED PROVISIONS</u></b>											
I.T. & Equipment	26,400	4,500	-21,500		9,400	4,500		0			13,900
Gateway	28,567	4,000			32,567	0		0		-7,567	25,000
Cemetery	10,000	4,000			14,000	4,000		0			18,000
Buildings Reserve	8,000	8,000			16,000	5,000		0		7,567	28,567
Election	11,542	2,900	-4,668		9,774	1,500		0			11,274
Vehicle & Machinery	14,954	13,000	-19,145		8,809	11,000		-6,000			13,809
Play Equipment	10,480	6,900	-3,022		14,358	6,900		-6,000			15,258
Memorials	3,000				3,000			0			3,000
Christmas Lights	10,397				10,397			0		-10,397	0
Carvers Clubhouse	21,551	5,000			26,551	2,500		0			29,051
Ringwood Events	10,965	2,392			13,357			-1,000			12,357
Memorial Lantern	1,852				1,852			0			1,852
Carvers Grounds	11,300				11,300			0			11,300
Infrastructure & Open Spaces	9,473	3,000	-7,112	585	5,946	3,000		0		10,397	19,343
<b>Total Provisions</b>	<b>178,481</b>	<b>53,692</b>	<b>-55,447</b>	<b>585</b>	<b>177,311</b>	<b>38,400</b>	<b>0</b>	<b>-13,000</b>	<b>0</b>	<b>0</b>	<b>202,711</b>
<b><u>RESERVES</u></b>											
Earmarked Reserves:											
Dev Contribs	5,203		-420		4,783		-1,000	0			3,783
Cem Maint	1,670		-230		1,440		-230	0			1,210
Dev Cons(CIL)	14,101		-11,556	16,756	19,301			0	0		19,301
Capital Receipts	13,125				13,125			0	0		13,125
Grants Unapplied	0				0			0	0		0
Loans Unapplied	0				0			0	0		0
<b>Total Earmarked Reserves and Provisions</b>	<b>212,580</b>	<b>53,692</b>	<b>-67,653</b>	<b>17,341</b>	<b>215,960</b>	<b>38,400</b>	<b>-1,230</b>	<b>-13,000</b>	<b>0</b>	<b>0</b>	<b>240,130</b>
<b>General Reserve</b>	<b>280,955</b>		<b>-1,032</b>		<b>279,923</b>	<b>0</b>	<b>-1,281</b>				<b>278,642</b>
<b>Total Reserves</b>	<b>493,535</b>	<b>53,692</b>	<b>-68,685</b>	<b>17,341</b>	<b>495,883</b>	<b>38,400</b>	<b>-2,511</b>	<b>-13,000</b>	<b>0</b>	<b>0</b>	<b>518,772</b>

## **1. BACKGROUND**

- 1.1 The Southern Internal Audit Partnership were engaged by the Town Council to carry out an internal audit of finance and procedures as part of the Annual Governance and Accountability Return..
- 1.2 The Internal Audit report has been delayed because of COVID 19 but the draft report was received on the 9th of July.
- 1.3 The auditor was only able to provide limited assurance mainly because of an outstanding issue with the finance software which is currently being addressed. Each of the findings within the report require a response from Officers and this is currently in progress.
- 1.4 The draft Internal Audit report is included as Appendix 1.

## **2. INTERNAL AUDIT 2019/20**

- 2.1 The main issue leading to the limited assurance opinion is an imbalance on the year-end balance sheet of some £14,000. The reason for this imbalance is fully understood and is because the Council holds key and rent deposits on behalf of allotment holders and tenants to this value and these deposits are not currently reflected in the balance sheet. Officers are working with Edge IT to resolve the problem. The issue does not affect reported spend for the year, balances and reserves. It is simply that a current liability is not represented in the financial statements.
- 2.2 All of the other identified issues have either been addressed, or are in the process of being addressed and a full report detailing progress on each item will be provided in due course.
- 2.3 One implication of the imbalance on the finance software is that it has not been possible to complete the Annual Governance & Accountability Return with the necessary degree of confidence that the figures will not change. Officers are working with EDGE IT to resolve the outstanding issues as quickly as possible.
- 2.4 A further update on progress towards resolving the remaining issues will be delivered at the meeting.

## **3. RECOMMENDATION**

It is **recommended** that:-

- 4.1 This report be noted.

For further information please contact:

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Tel: 01425 484720

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[chris.wilkins@ringwood.gov.uk](mailto:chris.wilkins@ringwood.gov.uk)

# **Southern Internal Audit Partnership**

Assurance through excellence  
and innovation

## **Ringwood Town Council**

### **Internal Audit Report**

**Supplementary Paper to Annual Governance and  
Accountability Return 2019/20 Part 3**

**09 July 2020**

**Prepared by: Nigel Spriggs.**

**DRAFT REPORT**



## 1. Introduction

- 1.1 The scope of this review was to ensure that adequate control exists over the internal control objectives specified under points A-M of the Annual Governance and Accountability Return 2019/20 Part 3.
- 1.2 We are grateful to Chris Wilkins, Jo Hurd and Rory Fitzgerald for their assistance during the course of the audit.

## 2. Objectives

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

- The Town Council demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.
- The Town Council has met its responsibilities as a trustee.

2.2 We also confirmed that point 'K' relating to authorities which had declared themselves exempt from undergoing a limited assurance review in 2018/19 was to be marked as 'not covered' as Ringwood Town Council had a limited assurance review in 2018/19.

### 3. Circulation List

3.1 This document has been circulated to the following:

Chris Wilkins, Town Clerk

Rory Fitzgerald, Responsible Finance Officer (RFO)



Chartered Institute of  
Internal Auditors

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		
<b>Limited</b>		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.

Recommended Action(s)	
<b>High</b>	
<b>Medium</b>	
<b>Low</b>	
<b>Total</b>	

Key Observations
<p><b>Areas assessed to be working well/controls are effective</b></p> <ul style="list-style-type: none"> <li>Detailed financial results comparing year-to-date actuals against budget are compiled and reported to the Policy &amp; Finance Committee on a monthly basis in a format which provides an audit trail to original transactions within the newly introduced Edge financial system.</li> <li>Testing of nineteen points within the Financial Regulations found a high level of compliance, with fourteen fully compliant and two not applicable due to no related transactions during 2019/20. Issues with three non-compliant points are addressed elsewhere within this report.</li> </ul>

- Payments to suppliers tested were supported by invoices and authorised via Edge workflows with VAT appropriately accounted for. Although Covid-19 prohibited detailed testing of petty cash transactions, procurements were minimal and reconciliations evidenced that transactions were coded and posted to Edge in a timely manner and processed compliantly with HMRC VAT guidelines. VAT returns can be substantiated to transactional level within Edge and all four quarters were submitted within HMRC's deadlines.
- Sales invoices tested were raised in compliance with the Council's current charging policies and correctly coded with VAT appropriately accounted for.
- Although the last external audit report confirmed no financial risk assessment was presented to the Policy & Finance Committee during 2018/19, this was rectified in February 2020, and a recurring diary action to present an updated financial risk assessment at each November Policy & Finance Committee meeting has been made. Review of Policy & Finance Committee minutes through the year showed evidence of risks being assessed for stand-alone projects
- A draft budget setting out the 2019/20 precept was presented to the Policy & Finance Committee and then Full Council in January 2019, as was a draft budget setting out the 2020/21 precept in January 2020. Year-to-date actuals against budget were reported to the Policy & Finance Committee at each meeting, along with executive summaries drawing attention to any material variations. 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 to ensure monthly salary, PAYE, NI and members' allowance payments are correct is being provided with the correct information in a timely manner and that internal controls around these processes and the subsequent posting of anonymised payroll costs to Edge are robust.
- All of the Council's bank accounts are reconciled by the Finance Officer on a monthly basis and testing of all reconciliations completed for December 2019 confirmed they agreed to reports made to the Policy & Finance Committee. Cross-referencing of actual bank statements to the balances reflected in the year-end reconciliations confirmed all agreed.
- Although identified issues with the final accounts were still being investigated at the time fieldwork ended, 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.
- The Council maintained separate bank accounts for the two charities it acts as trustee for and filed the relevant Charity Commission returns in a timely manner.

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

- Although detailed financial results which present an accurate reflection of actual performance against budget are compiled and analysed monthly ahead of being presented to the Policy & Finance Committee, a known in-balance between debits and credits on the year-end

Edge Summary Trial Balance of £14,087.95 is still to be resolved, the sum of total cash and investments on the Edge Detailed Statement of Accounts does not equal the equivalent figures on the Edge Balance Sheet by £132.41 and the total sum of year end bank account and petty cash reconciliations which comprise the cash-book does not equal the equivalent figures on the Edge Balance Sheet by £48.76.

- Initial review of the asset register found it had not been updated to accurately reflect acquisitions and disposals throughout the year. A revised asset register was provided which had been updated, but until a robust procedure is in place to ensure updates are carried out on a consistent basis throughout the year, the Town Council is not complying with point H of Part 3 of the AGAR to ensure asset registers are accurate and properly maintained. It was also confirmed that no physical stock-check of assets has been carried out since March 2018.
- Although sample testing of ten procurements found spend was being carried out by budget managers against authorised budgets, purchase orders within Edge for six of these procurements had been raised after the invoice had been received, meaning budget reports extracted from Edge would not accurately reflect the Town Council's committed spend.
- Although testing of points stipulated within the Financial Regulations found a high degree of compliance, and testing of bank reconciliations found that they are being accurately reconciled on a monthly basis, the quarterly independent review of bank statement reconciliations by a Member stipulated within the Financial Regulations was only complied with once during 2019/20, a continuation of the non-compliance noted in 2018/19, where quarterly independent review was also only carried out once.
- The Financial Regulations were adopted in April 2018. Although there was a commitment stated during the 2018/19 audit to ensure any updates necessitated by general changes in procedure and the introduction of the new financial system would be adequately reflected in revised Financial Regulations as soon as practicable in 2019/20, this has not yet been completed.
- The summary of rights was published on the Council's website from 27<sup>th</sup> June 2019 to 31<sup>st</sup> July 2019. However, as noted by the external auditors, this was a period of 25 consecutive working days rather than the required 31.

## 5. Added Value

- 5.1 One of the Core Principles that underpin the Professional Practice of Internal Auditing is to 'promote organisational improvement'. The Added Value section of the report provides insight, opportunities and collaborative learning (best practice) that the organisation may wish to consider moving forwards. We do not consider the issues raised in this section to adversely impact the control environment in the achievement of objectives reviewed.
- 5.2 The points raised below are for management to discuss and consider within the context of the organisation, and Internal Audit do not require a response on these.

### Added Value

- The Town Council has delivered a number of key changes across the past twelve months, such as the introduction of the new Edge Financial System, the installation of a new server and the delivery of the IT infrastructure upgrade which has enabled office staff to work remotely during the ongoing Covid-19 situation. For part of this period, the RFO increased his contracted hours to help support delivery. However, as noted in the Executive Summary, issues raised in the last audit such as review of the Fixed Asset Register and the carrying out of a physical stock-check have not been completed, and other projects such as review of the Financial Regulations and creation of a Procurement Policy have also not progressed. A review of available staff-capacity or a benchmarking exercise against similar sized authorities might indicate whether extra resource is required to allow a smoother delivery of business as usual and project work.
- As noted in last year's audit, review of the items contained in the Fixed Asset Register found it still contains a number of items which are potentially beneath a realistic de minimis value and might be better managed via the creation of an inventory list which still allows periodic physical checking but does not require the level of detail needed for the Fixed Asset Register. Revisiting the present de minimis value may also allow for management of the fixed asset register to be carried out within Edge, which has capacity for a limited number of assets to be tracked and would potentially allow automatic update of acquisitions and disposals.
- Introducing a control where any temporary acting-up or change to usual contractual arrangements are time-limited and confirmed in writing with the affected member of staff would avoid any potential confusion over the nature and length of the change and ensure any necessary clarification is sought at the start of the arrangement rather than the end.

Observation 1 – Accuracy of year-end accounts	Risk	Management Response			
		Action	Priority	Responsible Officer	Target Date
<p>At the time audit fieldwork was completed, the following issues with year-end balances within Edge were still to be resolved:</p> <ul style="list-style-type: none"> <li>• Debits and credits on the year-end Edge Summary Trial Balance differed by £14,087.95.</li> <li>• The sum of total cash and investments on the Edge Detailed Statement of Accounts did not equal the equivalent figures on the Edge Balance Sheet by £132.41.</li> <li>• The total sum of year end bank account and petty cash reconciliations which comprise the cash-book did not equal the equivalent figures on the Edge Balance Sheet by £48.76.</li> </ul> <p>Although the RFO is liaising with Edge to try and resolve these issues ahead of completing the AGAR, with the possibility of applying for an extension to the reporting deadline also being considered to allow full resolution, this has necessitated a rating of ‘no’ for points A and J of the internal control objectives on Part 3 of the AGAR and the provision of a supplementary note stating the implications and actions being taken.</p>	<p>Related figures on Section 2 of the AGAR cannot be substantiated, risking errors and a future restatement of balances.</p>	1.1			
		1.2			
		1.3			
<b>Auditors assessment of managements response</b>					

Observation 2 – Maintaining the Fixed Asset Register	Risk	Management Response			
		Action	Priority	Responsible Officer	Target Date
<p>Sample testing of procurements included in monthly reports to the Policy &amp; Finance Committee of a value and nature which suggested they might have required inclusion in the Fixed Asset Register confirmed that those which were fixed assets had not been updated to the Fixed Asset Register, and related disposals had not been actioned either.</p> <p>Although a revised Fixed Asset Register was provided with these issues corrected, the lack of robust controls to ensure the Fixed Asset Register is properly maintained has necessitated a rating of 'no' for point H of the internal control objectives on Part 3 of the AGAR and the provision of a supplementary note stating the implications and actions being taken.</p> <p>It was also confirmed that no physical check of the items on the Fixed Asset Register has been carried out since March 2018.</p>	<p>The Fixed Asset Register, which is relied upon by the Council's insurers when setting levels of cover and premiums, is not a true reflection of the Council's current fixed assets.</p>	2.1			
		2.2			
		2.3			
<b>Auditors assessment of managements response</b>					

Observation 3 – Raising of purchase orders within Edge	Risk	Management Response			
		Action	Priority	Responsible Officer	Target Date
Sample testing of procurements found that, while spends were only being carried out by budget-holders against authorised budgets, there were six instances where the purchase order within Edge had been raised after the invoice had been received.	Understatement of committed spend within Edge financial reports.	3.1			
		3.2			
		3.3			
<b>Auditors assessment of managements response</b>					

Observation 4 – Quarterly review of bank reconciliations by an appointed Member	Risk	Management Response			
		Action	Priority	Responsible Officer	Target Date
<p>Financial Regulation 2.2 stipulates that a Member shall be appointed to verify bank reconciliations for all accounts at least once each quarter, signing both the reconciliations and original bank-statements as evidence, with any exceptions reported to the Policy &amp; Finance Committee.</p> <p>Although testing confirmed all bank accounts are being fully reconciled on a monthly basis, reconciliations and bank statements were only presented for Member review once in 2018/19 and once in 2019/20.</p>	Lack of independent assurance that cash at bank figures presented to Policy & Finance actually represent cash at bank.	4.1			
		4.2			
		4.3			
<b>Auditors assessment of managements response</b>					

Observation 5 – Review of the Financial Regulations	Risk	Management Response			
		Action	Priority	Responsible Officer	Target Date
<p>Financial Regulation 18.1 states it shall be the duty of the Council to review the Financial Regulations of the Council annually.</p> <p>However, the last review was carried out in March 2018, with the subsequent review in March 2019 delayed due to anticipated changes required to reflect new processes introduced following the change to the new Edge financial system.</p> <p>General review of the existing Financial Regulations found that certain points, such as 14.1 covering the custody of all title deeds and Land Registry Certificates, no longer adequately reflected changes in current practice such as electronically registering details rather than holding physical copies.</p>	<p>Financial Regulations do not adequately reflect actual procedures, risking non-compliance and weakened internal controls.</p>	5.1			
		5.2			
		5.3			
<b>Auditors assessment of managements response</b>					

Observation 6 – Public Exercise of Rights	Risk	Management Response			
		Action	Priority	Responsible Officer	Target Date
<p>Part 3 of the 2019/20 AGAR includes a new point, L, to confirm that the authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.</p> <p>Compliance with this point required publication of the summary of rights for 31 consecutive working days ahead of the deadline of 31<sup>st</sup> July 2019.</p> <p>However, as publication commenced on 27<sup>th</sup> June 2019, publication only covered 25 consecutive working days ahead of the deadline.</p> <p>This has necessitated a rating of ‘no’ for point L of the internal control objectives on Part 3 of the AGAR and the provision of a supplementary note stating the implications and actions being taken.</p>	<p>Lack of compliance with point L of the AGAR and restricted ability for local residents to inspect Sections 1 and 2 of the 2018/19 AGAR without needing to search through published agendas.</p>	6.1			
		6.2			
		6.3			
<b>Auditors assessment of managements response</b>					

## Appendix 1 – Definitions of Assurance Levels and Management Recommendations

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

Assurance Opinion	Framework of governance, risk management and management control
<b>Substantial</b>	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.
<b>Reasonable</b>	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.
<b>Limited</b>	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.
<b>No</b>	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.

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

**Assignment – Progress Control Sheet**

Assignment stage	Assignment Progress				Comments
Audit Outline	Issued	13/03/2020	Agreed	18/03/2020	
Fieldwork commenced	Target	05/05/2020	Actual	02/06/2020	Postponed in response to Covid-19 situation.
Fieldwork completed	Target	22/05/2020	Actual	06/07/2020	Approach to fieldwork changed in response to Covid-19 situation and identified issues with Final Accounts.
Close of audit meeting	Target	07/05/2020	Actual	06/07/2020	Commensurate with delay in completing fieldwork.
Draft Report Issued	Target	20/07/2020	Actual	09/07/2020	
Factual accuracy agreed and management response provided	Requested	23/07/2020	Provided		
Final report issued	Target		Actual		

# **Southern Internal Audit Partnership**

Assurance through excellence  
and innovation

## **Ringwood Town Council**

**Supplementary Sheet outlining issues with the Annual  
Governance and Accountability Return 2019/20 Part 3**

**09 July 2020**

**Prepared by: Nigel Spriggs.**



The following points set out the reasons for internal control objectives A, H, J and L being marked 'no' on Part 3 of the 2019/20 Annual Internal Audit sheet contained within Part 3 of the AGAR, and allow Ringwood Town Council to specify actions they will take to rectify.

- **Points A and J**

In terms of internal objective A – Appropriate accounting records have been properly kept throughout the financial year – and internal objective 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 – no was selected because of the following issues which still needed resolving at the time fieldwork was completed:

**Issue:** There was an in-balance between debits and credits on the year-end Edge Summary Trial Balance of £14,087.95.

**Ringwood Town Council comment:**

**Issue:** The sum of total cash and investments on the Edge Detailed Statement of Accounts did not equal the equivalent figures on the Edge Balance Sheet by £132.41.

**Ringwood Town Council comment:**

**Issue:** The total sum of year end bank account and petty cash reconciliations which comprise the cash-book did not equal the equivalent figures on the Edge Balance Sheet by £48.76.

**Ringwood Town Council comment:**

- **Point H**

In terms of internal objective H – Asset and investments registers were complete and accurate and properly maintained:

**Issue:** The initial Fixed Asset Register provided did not accurately reflect in-year acquisitions and disposals. Although this was subsequently rectified, a continuation of the same control process will mean the Fixed Asset Register cannot be classed as being properly maintained.

**Ringwood Town Council comment:**

- **Point L**

In terms of internal objective L – the authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations:

**Issue:** Although the authority did provide for the exercise of public rights, it did so for 25 consecutive working days rather than the required 31, a situation which will need to be rectified in future years.

**Ringwood Town Council comment:**

**POLICY & FINANCE COMMITTEE – 15<sup>th</sup> JULY 2020**  
**DRAFT REVISED BUDGET 2020/2021**

**1. INTRODUCTION**

- 1.1 The Covid 19 pandemic has had a significant impact upon the operation of the Town Council. At the June meeting of this committee members requested a preliminary assessment of the likely impact of the pandemic on Council finances. This report sets out revised predictions for the 2020/21 budget together with proposals to meet the challenges for consideration by this Committee and subsequent submission to Full Council.

**2. APPROVED BUDGET 2020/21**

- 2.1 The 2020/21 budget was approved in January. In essence the budget headlines are:

	£
Expenditure - base	699,329
Expenditure - growth	26,500
Less Income - base	- 228,812
Less Income - growth	-1,000
Plus Net transfer to earmarked reserves	25,170
Less Transfer from General Reserve	<u>-1,281</u>
Precept	519,906

- 2.2 Reserves at the 1st of April 2020 stood at £495,883 of which £215,960 was held in earmarked reserves and the balance of £279,923 was held in the General Reserve.

**3. REVISED BUDGET PREDICTIONS AT JULY 2020**

- 3.1 Income and expenditure to the end of June is reported in detail in the budget monitoring report, but in essence, at the end of Quarter 1, just over 20% of the planned budget expenditure has been incurred, whilst less than 10% of the planned income, excluding the precept, has been achieved. Some of this is due to timing delays, but it is clear that the Town Council is unlikely to achieve income targets for the year.

- 3.2 Income risks are summarised as follows:

Earned income is derived from a range of activities of the Council. Within this committee, the largest source of income is in respect of service and buildings recharges to NFDC of around £70,000 which is reasonably secure. Rental income from Greenways and Southampton Road properties account for £41,367 and again, there is no indication yet that this income is at risk. However, the remaining income from events, £15,000, Carvers Clubhouse, £9,670 and VIC and market stall income is all at risk. So too is the predicted return on investments with the CCLA following the drop in interest rates. In total, this committee is likely to suffer a fall in predicted income of £22,900.

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Within Recreation & Leisure Committee, the main sources of income for grounds maintenance are derived from schools contracts, £15,215, sports activities, £11,665 and other grounds maintenance £8,528. All of this income is at risk, not least because the grounds staff have been unable to carry out much of their scheduled work this year to date. It is likely that this income will reduce by around £16,600.

Cemeteries were predicted to generate just over £46,000 this year and whilst receipts to date have been somewhat lower than predicted, it is not yet clear whether this is due to timing delays or an underlying reduction in service demand. Nevertheless, receipts to the end of Q1 are running at just 70% of budgeted revenue and so it would be prudent to expect a drop of around 20% or £9,000 in planned income for the year. Allotments are expected to generate around £5,300 for the year with invoices due to go out at the end of September. It is not expected that this income will be significantly impacted by the Covid pandemic.

### 3.3 Income increases.

It is possible that some additional income may materialise but any that does is likely to be in connection with specific additional spend and so no additional income is assumed.

### 3.4 Expenditure Savings :

Reduced activity will deliver some expenditure savings, principally in staff overtime, some utilities and fuel costs whilst a range of discretionary spend is likely to be below budgeted expectations. It is unlikely that the Visitor Information centre will operate at anything like normal and it may not open at all. Savings for the year are likely to be around 3.75% of the budget or £16,700. Other expenditure budgets are expected to see reductions of £21,350.

### 3.5 Expenditure Increases:

Increased expenditure is likely to manifest itself in two main areas, the cost of adaptations to allow socially distant interactions with the public and within the workplace, and the additional costs associated with remote working such as software licences. Fortunately recent investment in IT has proved invaluable in enabling office based staff to continue working from home, however additional expenditure has been incurred, £120 for Zoom licences, e.g. A figure of £10,000 is proposed for additional spend on adaptations and costs in connection with remote working.

3.5 There are a number of other expenditure increases which have emerged since the original budget was approved in January and therefore need to be reflected in the revised budget. These include the purchase of an aerator and a van as part of the equipment replacement programme, to be funded from earmarked reserves, and a contribution of £1,050 towards tree planting at Poulner Lakes, should a request for grant funding be successful.

## 4. FINANCIAL IMPLICATIONS

4.1 Income is likely to drop, as a result of the pandemic, by around £48,500 for the year whilst net expenditure will fall by around £27,000 after transfers from earmarked reserves have been taken into account. A draft revised budget has been compiled, Appendix A.

- 4.2 The disproportionate loss of income in comparison with the reduced spend will inevitably mean a larger draw on the general reserve than was originally planned. The additional draw on the general reserve is likely to be in the region of £21,500.
- 4.3 No account has yet been taken of any changes in the precept and it has been assumed that this funding is secure.

## 5. RECOMMENDATIONS

- 5.1 Subject to any amendments made at this meeting, **it is recommended that:-**
- 5.2 Members consider the draft revised budget and any further amendments or adjustments.
- 5.3 Members submit the proposed budget, with any further changes, to Full Council for discussion, approval and adoption.

For any further information, please contact:

Rory Fitzgerald	or	Chris Wilkins
Finance Officer		Town Clerk
Tele: 01425 484723		Tele: 01425 484720

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**RINGWOOD TOWN COUNCIL  
BUDGET AND REVISED BUDGET 2020/21**

Appendix A

1	2	3	4	5	6	7	8
	Description	Original 19/20 £	Revised 19/20 £	Inflation £	Known Changes* £	Original 20/21 £	Revised 20/21 £
<b>Expenditure:</b>							
	Policy & Finance	427,587	459,018	8,032	-12,041	423,577	416,287
	Recreation & Leisure	227,672	245,774	4,070	-32,651	199,091	208,261
	Cemeteries	46,022	46,515	1,048	-1,207	45,863	44,483
	Allotments	12,314	12,330	284	-283	12,316	11,941
	Planning, Town & Environment	30,800	34,200	430	-12,748	18,482	18,857
	<b>Council Total Expenditure</b>	<b>744,396</b>	<b>797,837</b>	<b>13,864</b>	<b>-58,930</b>	<b>699,329</b>	<b>699,829</b>
<b>Income:</b>							
	Policy & Finance	-127,536	-145,191	-2,432	-11,000	-140,968	-119,068
	Recreation & Leisure	-34,953	-35,959	-699	245	-35,407	-18,807
	Cemeteries	-45,123	-36,682	-886	-22	-46,031	-37,031
	Allotments	-5,202	-5,200	-104	0	-5,306	-5,306
	Planning, Town & Environment	-1,100	-1,100	0	0	-1,100	-1,100
	<b>Council Total Income</b>	<b>-213,914</b>	<b>-224,132</b>	<b>-4,120</b>	<b>-10,777</b>	<b>-228,812</b>	<b>-181,312</b>
	<b>Council Net Expenditure before transfers</b>	<b>530,481</b>	<b>573,705</b>	<b>9,743</b>	<b>-69,707</b>	<b>470,518</b>	<b>518,518</b>
<b>Add Transfers to Provisions</b>							
	Policy & Finance	27,400	27,400			16,500	16,500
	Recreation & Leisure	19,900	19,900			17,900	17,900
	Cemeteries	4,000	4,000			4,000	4,000
	Allotments	0	0			0	0
	Planning, Town & Environment	0	0			0	0
	<b>Total transfers to provisions</b>	<b>51,300</b>	<b>51,300</b>			<b>38,400</b>	<b>38,400</b>
<b>Less Transfers from Provisions</b>							
	Policy & Finance	-14,000	-26,168			0	-1,000
	Recreation & Leisure	-28,463	-44,622			0	-12,000
	Cemeteries	-230	-230			-230	-230
	Allotments	0	0			0	0
	Planning, Town & Environment	-13,000	-17,750			-1,000	-1,000
	<b>Total transfers from Provisions</b>	<b>-55,693</b>	<b>-88,770</b>			<b>-1,230</b>	<b>-14,230</b>
	<b>Total Budget Requirement before new bids</b>	<b>526,088</b>	<b>536,235</b>	<b>9,743</b>	<b>-69,707</b>	<b>507,688</b>	<b>542,688</b>
<b>New Bids 2020/21 (net of income)</b>							
	Policy & Finance					9,500	0
	Recreation & Leisure					15,000	0
	Cemeteries					0	0
	Allotments					0	0
	Planning, Town & Environment					1,000	0
	<b>Less Funded from Provisions</b>					<b>-12,000</b>	<b>0</b>
	<b>Council's Net Budget</b>	<b>526,088</b>	<b>536,235</b>			<b>521,188</b>	<b>542,688</b>
	<b>Transfers from( - ) or to General Reserve</b>	<b>-28,539</b>	<b>-38,686</b>			<b>-1,281</b>	<b>-22,781</b>
	<b>Council Precept (to be met by Council Tax Payers)</b>	<b>497,549</b>	<b>497,549</b>			<b>519,907</b>	<b>519,907</b>
	<b>Council Tax Base</b>	<b>5285.2</b>	<b>5285.2</b>			<b>5,361.8</b>	<b>5,361.8</b>
	<b>Council Tax</b>	<b>94.14</b>	<b>94.14</b>			<b>96.96</b>	<b>96.96</b>

RINGWOOD TOWN COUNCIL  
BUDGET AND REVISED BUDGET 2020/21

Appendix A

C

1	2	3	4	5	6	7	8
	Committee	Original 19/20 £	Revised 19/20 £	Inflation £	Known Changes* £	Original 20/21 £	Revised 20/21 £
	<b>Policy &amp; Finance</b>						
	Expenditure	427,587	459,018	8,032	-12,041	423,577	416,287
	Income	-127,536	-145,191	-2,432	-11,000	-140,968	-119,068
	<b>Net Expenditure</b>	<b>300,051</b>	<b>313,827</b>	<b>5,600</b>	<b>-23,041</b>	<b>282,610</b>	<b>297,220</b>
	Transfers to Reserves	27,400	27,400	0	-10,900	16,500	16,500
	Transfers from Reserves	-14,000	-26,168	0	14,000	0	-1,000
	Growth bids and adjustments (net of transfers from reserves and income)					8,500	
	<b>Committee net expenditure</b>	<b>313,451</b>	<b>315,059</b>	<b>5,600</b>	<b>-19,941</b>	<b>307,610</b>	<b>312,720</b>
	<b>Recreation &amp; Leisure</b>						
	Expenditure	227,672	245,774	4,070	-32,651	199,091	208,261
	Income	-34,953	-35,959	-699	245	-35,407	-18,807
	<b>Net Expenditure</b>	<b>192,719</b>	<b>209,815</b>	<b>3,371</b>	<b>-32,406</b>	<b>163,684</b>	<b>189,454</b>
	Transfers to Reserves	19,900	19,900	0	-2,000	17,900	17,900
	Transfers from Reserves	-28,463	-44,622	0	28,463	0	-12,000
	Growth bids and adjustments (net of transfers from reserves and income)					4,000	
	<b>Committee net expenditure</b>	<b>184,156</b>	<b>185,093</b>	<b>3,371</b>	<b>-5,943</b>	<b>185,584</b>	<b>195,354</b>
	<b>Cemeteries</b>						
	Expenditure	46,022	46,515	1,048	-1,207	45,863	44,483
	Income	-45,123	-36,682	-886	-22	-46,031	-37,031
	<b>Net Expenditure</b>	<b>899</b>	<b>9,833</b>	<b>162</b>	<b>-1,229</b>	<b>-168</b>	<b>-168</b>
	Transfers to Reserves	4,000	4,000	0	0	4,000	4,000
	Transfers from Reserves	-230	-230	0	0	-230	-230
	Growth bids and adjustments (net of transfers from reserves and income)					0	
	<b>Committee net expenditure</b>	<b>4,669</b>	<b>13,603</b>	<b>162</b>	<b>-1,229</b>	<b>3,602</b>	<b>3,602</b>
	<b>Allotments</b>						
	Expenditure	12,314	12,330	284	-283	12,316	11,941
	Income	-5,202	-5,200	-104	0	-5,306	-5,306
	<b>Net Expenditure</b>	<b>7,112</b>	<b>7,130</b>	<b>180</b>	<b>-283</b>	<b>7,010</b>	<b>6,635</b>
	Transfers to Reserves	0	0	0	0	0	0
	Transfers from Reserves	0	0	0	0	0	0
	Growth bids and adjustments (net of transfers from reserves and income)					0	0
	<b>Committee net expenditure</b>	<b>7,112</b>	<b>7,130</b>	<b>180</b>	<b>-283</b>	<b>7,010</b>	<b>6,635</b>
	<b>Planning, Town &amp; Environment</b>						
	Expenditure	30,800	34,200	430	-12,748	18,482	18,857
	Income	-1,100	-1,100	0	0	-1,100	-1,100
	<b>Net Expenditure</b>	<b>29,700</b>	<b>33,100</b>	<b>430</b>	<b>-12,748</b>	<b>17,382</b>	<b>17,757</b>
	Transfers to Reserves	0	0	0	0	0	0
	Transfers from Reserves	-13,000	-17,750	0	12,000	-1,000	-1,000
	Growth bids and adjustments (net of transfers from reserves and income)					1,000	0
	<b>Committee net expenditure</b>	<b>16,700</b>	<b>15,350</b>	<b>430</b>	<b>-748</b>	<b>17,382</b>	<b>16,757</b>
	<b>Total Base Expenditure</b>	<b>744,396</b>	<b>797,837</b>			<b>699,329</b>	<b>699,829</b>
	<b>Total Income</b>	<b>-213,914</b>	<b>-224,132</b>			<b>-228,812</b>	<b>-181,312</b>
	<b>Total transfer to reserves</b>	<b>51,300</b>	<b>51,300</b>			<b>38,400</b>	<b>38,400</b>
	<b>Total Transfer from reserves</b>	<b>-55,693</b>	<b>-88,770</b>			<b>-1,230</b>	<b>-14,230</b>
	<b>Total New Bids (net of income &amp; transfers)</b>					<b>13,500</b>	
	<b>Total Budget Requirement</b>	<b>526,088</b>	<b>536,235</b>			<b>521,188</b>	<b>542,688</b>
	<b>Precept</b>	<b>497,549</b>	<b>497,549</b>			<b>519,907</b>	<b>519,907</b>
	<b>Transfer to/-from General Reserve</b>	<b>-28,539</b>	<b>-38,686</b>			<b>-1,281</b>	<b>-22,781</b>

**POLICY & FINANCE COMMITTEE****15<sup>th</sup> July 2020****Grounds department van****1. Introduction and reason for report**

- 1.1 In the course of various previous discussions members have expressed support in principle for the acquisition of a small trade van. Officers now seek further guidance on how to take this matter forward.

**2. Background information and options**

- 2.1 Restrictions currently prevailing on the use of vehicles for work purposes have greatly complicated the work of the grounds department, strengthening the business case for an additional vehicle.
- 2.2 Members previously expressed a strong interest in considering electric-powered vehicles for acquisitions of this kind in future.
- 2.3 The grounds foreman has been able to obtain some information about the costs of new vehicles powered by petrol or diesel but suppliers have been either unable or reluctant to provide prices for electric-powered options. (See attachments)

**3. Issues for decision and any recommendations**

The Committee is invited to guide officers on the following points:

- 3.1 Is the preference for an electric-powered vehicle so strong that members wish to delay the acquisition until options for one of these become available and can be fully-assessed?
- 3.2 What is the preference as between new and used and purchase or leasing?
- 3.3 Are any members with experience of similar acquisitions willing and able to work with officers to explore options and identify a clear recommendation or narrower range of choices for a final decision (based on the answers to the foregoing questions)?

For further information, contact:

Christopher Wilkins, Town Clerk  
Direct Dial: 01425 484720  
Email: [chris.wilkins@ringwood.gov.uk](mailto:chris.wilkins@ringwood.gov.uk)

Kelvin Wentworth, Grounds Foreman  
Direct Dial: 07918 615200  
Email: [kelvin.wentworth@ringwood.gov.uk](mailto:kelvin.wentworth@ringwood.gov.uk)

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**From:** David Wolfenden <david.wolfenden@abacusvehiclehire.co.uk>  
**Sent:** 10 June 2020 15:50  
**To:** Kelvin Wentworth  
**Subject:** RE: Enquiry

Hi Kelvin

Apologies for the delayed response.

To hire 1 X Peugeot Partner Diesel professional van based on a 2 year term with the ability to extend up to 4 years in total.

The annual mileage – 10,000 and servicing/maintenance are included as are Breakdown cover and Road Fund Licence for the full term.

Payment schedule = 1 + 23

Price per month = £308.33 + v.a.t

Excess mileage = 0.12ppm + v.a.t

Ref the electric van we are finding that they are in short supply or more commonly that the manufacturers are launching new models soon which

Will offer greater distance capacity and improved charging rates.

Unfortunately there is very little delivery or pricing information available but I am on the case and will forward you a quote as soon as possible.

Kind Regards  
David Wolfenden

Reception: 01202 877790  
Fax: 01202 877794  
Website: [www.abacusvehiclehire.co.uk](http://www.abacusvehiclehire.co.uk)



Abacus Vehicle Hire, Ferndown: 13 -19 Johnson Rd, Ferndown Ind Estate, Ferndown, Dorset, BH21 7SE  
Abacus Vehicle Hire, Andover: 280A Weyhill Road, Andover, Hampshire, SP10 3LS  
Abacus Motorhomes, Andover: 286 Weyhill Road, Andover, Hampshire, SP10 3LS

Horton Commercials Ltd – T/A Abacus Car, Van & Truck Hire - Company No. 3642932  
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Item No.	Name	Recent developments	Resource use				Finish in 2020-21?	Notes
			Finance			Staff time		
			Cost & source	Spent to date	Predicted out-turn			
<b>Projects with budgetary implications (bids included in 2020-21 budget)</b>								
A1	Website refresh	Brief for “meetings” section agreed. Detailed sitemap in preparation	£6,000 Annual budget	£3,000	£6,500	Significant	Probable	Carried over from 2019-20. Compliance deadline with accessibility regulations is in September.
A2	Carvers Clubhouse – Additional staff	Recruitment was started but suspended when the coronavirus outbreak began	£3,000 Annual budget	£0	£3,000	Moderate	Probable	
A3	Youth Outreach Workers	Suspended in response to the coronavirus outbreak	£5,500 Annual budget	£0	£5,500	Moderate	Probable	
<b>Projects with budgetary implications (not included in 2020-21 budget but added since)</b>								
B1	None							
<b>Projects with no budgetary implications in 2020-21</b>								
C1	Christmas Tree for Market Place	Awaiting quote from supplier. Discussions about new socket pending.				Minimal	Probable	
C2	Strategic Planning	Options for preparation of a strategy document are being prepared				Moderate	Probable	The review of the Scheme of Delegation and the Committee Terms of reference will be included in this process.