

OPEN SESSION: There were no members of the public present.

MINUTES OF THE POLICY & FINANCE COMMITTEE

Held on 18th April 2018 at 7.00pm

PRESENT: Cllr Jeremy Heron (Chairman)
Cllr Steve Rippon-Swaine (Vice Chairman)
Cllr Andy Briers
Cllr Philip Day
Cllr Christine Ford
Cllr Anne Murphy
Cllr Gloria O'Reilly
Cllr Michael Thierry
Cllr Chris Treleaven
Cllr Tim Ward

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

F/5551 APOLOGIES FOR ABSENCE

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

F/5552 DECLARATIONS OF INTEREST

There were no declarations of interest.

F/5553 MINUTES OF THE PREVIOUS MEETING

RESOLVED: That the minutes of the meeting held on 21st March 2018, having been circulated, be approved and signed by the Chairman as a correct record.

F/5554 USE OF COUNCIL OFFICES

The Chairman advised that Citizen Advice New Forest had requested that this item be deferred to a future meeting.

RESOLVED: That this matter be deferred.

ACTION C Wilkins

F/5555 MONTHLY FINANCIAL REPORTS

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

The RFO detailed the larger amounts paid out of the Imprest account. Members requested more information on payment 3002485, as the report did not indicate which vehicle that related to. In respect of Greenways gas charges, he confirmed that this would be re-charged to the tenant.

It was noted that costs had been incurred for the maintenance of Carvers field. The Town Clerk indicated that he would look to reclaim this from Wessex Water, following the damage caused by the funfair. As it was understood that cricket bookings at Carvers had declined, the Chairman suggested that Recreation, Leisure and Open Spaces Committee look at a comparison of costs to maintain Carvers, with income generated.

In relation to report A(c), the RFO indicated that he had sought to combine the bank balances report with the transfer authorisation report, to give a better view of what was being requested. It would report on the previous months transfers and seek authorisation, in advance, for the following month. He confirmed that the funds this month would be invested with more than one financial institution.

Regarding the budgetary control report, he reported that this was preliminary, as a number of transactions were awaited. Underspend was expected to grow, largely because of the one off schemes scheduled for 2017/18 which had slipped into next year, in addition to the Gateway heating project which will cost £4,000 less than the planned budget.

He referred Members to Appendix 3, reserves and provisions, pointing out that a number of them had seen no movement in the year and requested that consideration be given as to whether there should be some rationalisation, for example, by having an overall property maintenance reserve rather than separate funds. Members agreed with the principle of rationalising the reserves and provisions and wished to do this at a future meeting.

The Chairman queried the level of reserves held for replacement of machinery and requested that the calculation of depreciation is properly reflected, so that adequate provision is made in the future. (*See also F/5563 – Equipment Replacement Programme*)

The RFO commented, in relation to the Recreation, Leisure and Open Spaces budget, that there had been some overprovision in the 2017/18 budget, but the weather had also played a part in the resulting underspend (although this now appeared against the revised budget and not the original budget). In setting the 2018/19 budget, an analysis of the budget history had been undertaken, with a view to bringing budgets back more in line.

The reserves were now considered to be at a prudent level and it was noted that any rationalisation of reserves would increase this further. Cllr Day indicated that this should be taken into consideration when setting next year's budget (2019/20) and determining whether it is necessary to increase Council Tax.

RESOLVED:

- 1) That the list of cheque payments on the Imprest account for March be authorised. Cllrs Heron and Rippon-Swaine signed the report;
- 2) That the list of Petty Cash payments for March be authorised. Cllrs Heron and Rippon-Swaine signed the report;
- 3) That the Statement of Town Council Balances be received and noted;
- 4) That the Inter Account Transfer be authorised. Cllrs Heron and Rippon-Swaine signed the report;
- 5) That the Finance Manager's report and draft final accounts for year end be noted;
- 6) That, in principle, the rationalisation of earmarked reserves and provisions be agreed.

ACTION R Fitzgerald

F/5556
FINANCIAL REGULATIONS

The RFO presented the amended financial regulations (*Annex B*), which now showed the changes identified at last month's meeting. A slight amendment was requested at para 2.6 and reporting of the new provision, in respect of variable direct debits, at para 6.7, needed to be finalised.

The disposal of assets, para 14, was an area which required further consideration and the RFO would bring suggested amendments back before the Committee at a future meeting.

RECOMMENDED: That the financial regulations be adopted.

ACTION R Fitzgerald

F/5557
HEALTH AND SAFETY

The Town Clerk reported that the consultant had reviewed the Council's Health and Safety Policy and had recommended changing the lengthy 20 page document to a shorter version (*Annex C*). This is a general statement of policy and includes the organisational structure of Health and Safety management and responsibilities.

It would be supplemented with a more detailed document, which identifies specific areas of risk or management required. This would be available to Members should they wish to see or have a copy. Members agreed with the Town Clerk's suggestion, that it would be more appropriate for the administration of this larger document to be delegated to Officers.

RESOLVED: That the revised Health and Safety Policy be approved.

ACTION C Wilkins

F/5558
HAMPSHIRE ASSOCIATION OF LOCAL COUNCILS (HALC) – MEMBERSHIP DOCUMENT

The Town Clerk informed Members that HALC wished every member Council to minute the approval of the membership document on renewal (*Annex D*). This was agreed.

RECOMMENDED: That the HALC Membership document be approved.

ACTION C Wilkins

F/5559
MEMORIAL LANTERN

The Town Clerk reported that the design work for the memorial lantern was proceeding and it is anticipated that the crowd funding planned will cover the full cost of the project. As some of the costs are likely to be incurred before the fundraising commences, on 1st May, the Committee was asked to consider establishing a contingency fund. Members agreed that the project be underwritten to the value of £1,000.

RESOLVED: That a contingency fund of £1,000 be established for the Memorial Lantern.

ACTION C Wilkins

F/5560

REPLACEMENT OF ROLLER-MOWER ATTACHMENT

Members considered the recommendation from the Recreation, Leisure and Open Spaces Committee (*OS/5767 refers – Annex E*) and agreed that the roller-mower attachment be replaced.

RESOLVED: That the purchase of a new Major Roller-Mower attachment in part-exchange for the existing two Major mower attachments, at a net cost of up to £4,800, be approved.

ACTION C Wilkins

F/5561

PROMOTION OF RINGWOOD ON ‘thenewforest.co.uk’

Cllr Ward indicated that the request (*Annex F*) had arisen following a meeting he attended in relation to joined up advertising of the New Forest and whether this could be further promoted by expanding the Go NewForest website. Other organisations present had been enthusiastic with the proposal. It was suggested that the Ringwood page could have links to events happening in the town, for example, the Pedal Car Grand Prix.

He confirmed that the fee was £200 and would be £250 annually, thereafter. The content of the page was for the Council to control and he invited Members to suggest unique selling points to be included. Members agreed to join the website.

RESOLVED: That Ringwood Town Council join ‘GoNewForest’ as a Town and Village member, at the reduced rate of £200 + VAT, and that it reviews what benefits have been delivered prior to any renewal, in 12 months time.

ACTION C Wilkins / J Hurd

F/5562

TWINNING ASSOCIATION CIVIC GIFT

The Town Clerk indicated that the proposal had been put forward by Cllr Ring as a visit to Pont Audemer was planned by the Twinning Association, in May. To continue in the established practice of presenting civic gifts to the host town, he suggested that an English Oak tree and commemorative plaque would be a suitable gift to be given.

Members acknowledged the generosity of those visiting from Pont Audemer on previous occasions and suggested that the budget for the civic gift be set at £250.

RESOLVED: That a budget of £250 be approved for the purchase of the civic gifts for this years visit to Pont-Audemer by the Twinning Association.

ACTION C Wilkins

F/5563

PROJECTS

B1 – Gateway – Heating and Cooling – The Town Clerk reported that the works were completed, but were not commissioned yet, as the final sign off was awaited.

A1 – Millennium Clock - Works to the clock had been carried out and it now showed the correct time. The re-painting of the pillars and the surrounds would be taken forward.

Equipment Replacement Programme - The Town Clerk reported that the RFO, in liaison with the Grounds Foreman, was working on a financial plan for the replacement of assets. He illustrated the trade-off between risk and economy and asked Members for a steer as to whether they would like to see an increase in provision, reducing risk or give equipment a longer life, reduce the cost but increasing the risk. The Chairman indicated that once a list of the larger items was available, a view could be taken on the equipment's life expectancy and a replacement programme could be put in place. This would be brought before the Committee at a future meeting.

RESOLVED: That the update in respect of projects(*Annex G*) be approved.

ACTION C Wilkins

F/5564

EXCLUSION OF THE PRESS AND PUBLIC

RESOLVED: That, in accordance with section 1(2) of the Public Bodies (Admission to Meetings) Act 1960, the press and public be excluded because publicity would be prejudicial to the public interest by reason of the confidential nature of the business to be transacted (procurement of services from providers by a commercially competitive process)

F/5565

APPOINTMENT OF INTERNAL AUDITOR

The RFO reported that NFDC had withdrawn from offering auditing services this year and detailed the quotes he had obtained from alternative providers. Members agreed which organisation to appoint as the internal auditor for 2017/18 and the cost of £1,500.

The RFO indicated that from his enquiries he had found that a broader audit service was available, which included advice for the whole year through to year end. He highlighted this as something Members might like to consider for 2018/19 and indicated that the matter would be brought before the Committee at a future meeting.

RESOLVED: That the selected internal auditor for 2017/18 be appointed at a cost of £1,500.

ACTION R Fitzgerald

There being no further business, the Chairman closed the meeting at 8.12pm.

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

RECEIVED
25th April 2018

APPROVED
16th May 2018

TOWN MAYOR

COMMITTEE CHAIRMAN

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RINGWOOD TOWN COUNCIL

FINANCIAL REPORTS FOR

POLICY & FINANCE COMMITTEE MEETING

18TH APRIL 2018

POLICY AND FINANCE COMMITTEE 18TH APRIL 2018**LIST OF PAYMENTS FROM IMPREST BANK ACCOUNT
FOR THE PERIOD 1ST TO 31ST MARCH 2018**

Date	Trans No	Details	Budget	Comm	Description	Amount £
Mar						
2018-03-06	3002484	Peter Noble	Trans	R&L	Wheelbarrow - New Tyre and tube	12.60
2018-03-06	3002485	Peter Noble	Trans	R&L	Vehicles - Service, repair rad/replace exhaust mts	1,920.81
2018-03-06	3002486	Peter Noble	Trans	R&L	Vehicles - Clean PTO shaft and fit new guard	110.14
2018-03-06	3002483	Rebecca Stack	S&S	P&F	Work uniform - Office staff	26.00
2018-03-06	3002482	Home Start	S&S	P&F	Grant - Towards running costs	300.00
2018-03-12	3002490	Greenham	S&S	R&L	Work uniform - Groundsmen	51.89
2018-03-12	3002492	Ringwood Pest Control	Premis	R&L	Churchyard	97.00
2018-03-12	3002493	Ringwood Pest Control	Premis	R&L	Football pitches	93.00
2018-03-12	3002499	Hampshire C.C.	Trans	R&L	Ford Transit - Maintenance February 2018	75.60
2018-03-12	3002491	Banner Group Ltd	Premis	P&F	The Place -Dry wipe board	11.56
2018-03-12	3002495	RMS Waste Disposal	Premis	Cem	Cemetery - Cesspit emptying	137.00
2018-03-12	3002489	1st Stop Clean	S&S	P&F	Gateway - Cleaning 20 & 22/2/18	70.42
2018-03-13	3002494	Screwfix	S&S	R&L	Machine consums. - Drill bit, grease gun/swash	26.47
2018-03-13	3002496	Screwfix	S&S	R&L	Work uniform - Groundsmen	53.98
2018-03-13	3002500	Screwfix	Premis	P&F	The Place - Resin	10.99
2018-03-13	3002506	Screwfix	S&S	R&L	Machine consums. - Gold & coach screws	15.28
2018-03-13	3002501	Vortex Designs Ltd	S&S	P&F	Work uniform - Office staff	59.52
2018-03-13	3002505	Pete Alvis	Premis	Cem	Cemetery - Repair burst water pipe	72.00
2018-03-13	3002507	Alexandra	S&S	P&F/R&L	Work uniform - Office & groundstaff	82.26
2018-03-13	3002504	Rebecca Stack	S&S	P&F	Work uniform - Office staff	18.00
2018-03-13	3002508	J Edwards	S&S	P&F	Gateway - 50% share of leaflets printing	55.00
2018-03-26	3002518	Central Southern Sec	Premis	P&F/R&L	The Place/Cemetery/Carvers - 25% dep alarm upg	1,323.02
2018-03-26	3002516	WP Group (Upton Oil)	Trans	R&L	Vehicles - Red & White diesel	1,593.64
2018-03-26	3002520	Hampshire C.C.	Premis	P&F	Gateway - Cleaning products	57.19
2018-03-26	3002515	Elliott Brothers Ltd	Premis	P&F	The Place - Evostik Roof & Gutter Sealant	5.95
2018-03-26	3002511	Itec	S&S	P&F	Gateway - Photocopying charges	85.87
2018-03-26	3002517	Eco Sustainable Sols	Premis	R&L	Carvers - Premium soil	117.07
2018-03-26	3002519	Eco Sustainable Sols	Premis	R&L	Carvers - Premium Rootzone Soil	104.72
2018-03-26	3002514	Fleet Line Markers	Premis	R&L	Open spaces - Pitchmarker white paint	178.79
2018-03-26	3002512	Site Safety Ltd	S&S	R&L	Work uniform - Groundsmen	84.24
2018-03-26	3002522	Site Safety Ltd	S&S	R&L	Work uniform - Groundsmen	23.94
2018-03-26	3002513	Asbestos Building	Premis	P&F	92 Southampton Road - Asbestos survey	228.00
2018-03-27	3002527	Pete Alvis	Premis	R&L	Gents toilet Long Lane - Frozen pipe and fittings	96.00
2018-03-27	3002528	Eco Sustainable Sols	Premis	R&L	Carvers - Premium Rootzone Soil	553.39
2018-03-27	3002526	Zurich Management	Employs	P&F/R&L	Seminar - LACAS 7/2/18 (CW & KW)	72.00
2018-03-29	3002546	NFFM	S&S	R&L	Work uniform - Groundsmen	22.50
2018-03-29	3002545	T H White	S&S	R&L	Carvers - Welding to gate and play equipment	374.11
2018-03-29	3002542	New Forest Ice Cream	S&S	P&F	The Place - Ice cream	218.59
2018-03-29	3002544	Catering Equip. Supp.	Premis	P&F	The Place - Service of kitchen appliances	348.00
2018-03-29	3002547	Screwfix	Premis	Cem	Cemetery - 2sl in-line junction box	1.99
2018-03-29	3002548	Screwfix	Premis	Cem	Cemetery - 3t junction box/metal clad	7.08
2018-03-29	3002549	Screwfix	Premis	Cem	Cemetery - Junction box and sanding discs	4.08
2018-03-29	3002550	Screwfix	S&S	R&L	Machine consums. - Orbit sander and discs	27.58

POLICY AND FINANCE COMMITTEE 18TH APRIL 2018**LIST OF PAYMENTS FROM IMPREST BANK ACCOUNT
FOR THE PERIOD 1ST TO 31ST MARCH 2018**

Date	Trans No	Details	Budget	Comm	Description	Amount £
Mar						
2018-03-01	SO	TLC On-line	S&S	P&F	Web Site Maintenance - March 2018	80.00
2018-03-01	DD	New Forest D.C.	Premis	P&F	The Place Rates - March 2018	181.00
2018-03-06	DD	British Gas	Premis	P&F	Greenways Nov-Feb 2018	951.64
2018-03-21	DD	Zurich	Employs	P&F	AVC - February 2018	600.00
2018-03-29	DD	Utility Warehouse	S&S	Cem	Cemetery mobile phones - February 2018	30.00
2018-03-29	DD	Utility Warehouse	S&S	Cem	Cemetery landline - February 2018	24.60
2018-03-29	DD	Utility Warehouse	Premis	Cem	Cemetery electricity - February 2018	66.22
2018-03-29	DD	Utility Warehouse	Premis	Cem	Cemetery club membership - February 2018	2.40
2018-03-29	DD	Utility Warehouse	Premis	R&L	Sports Pav. electricity - February 2018	54.49
2018-03-29	DD	Utility Warehouse	Premis	R&L	Sports Pav. club membership - February 2018	2.40
2018-03-29	DD	Utility Warehouse	Premis	R&L	Pav. Sports Gd electricity - February 2018	7.19
2018-03-29	DD	Utility Warehouse	Premis	R&L	Pav. Sports Gd club mem/ship - February 2018	2.40
2018-03-29	DD	Utility Warehouse	S&S	P&F	The Place mobile phones - February 2018	10.00
2018-03-29	DD	Utility Warehouse	S&S	P&F	The Place landline - February 2018	25.42
2018-03-29	DD	Utility Warehouse	Premis	P&F	The Place electricity - February 2018	79.06
2018-03-29	DD	Utility Warehouse	Premis	P&F	The Place club membership - February 2018	2.40
2018-03-28	PAY	Lloyds	S&S	P&F	Bank charges February 2018	15.82
2018-03-13	BGC	Austin & Wyatt	S&S	P&F	Agents fees - March 2018	136.00
2018-03-19	LloydsCC	Waitrose	Employs	P&F	Gateway - Food for ICCM Course (recharged)	65.56
2018-03-19	LloydsCC	Direct Hygiene	Premis	P&F	The Place - Baby changing table	117.00
2018-03-15	BP	Hampshire C.C.	Employs	P&F	Pension February 2018	5,649.50
2018-03-22	DD	Inland Revenue	Employs	P&F	February 2018	4,407.90
2018-03-23	Telepay	Staff	Employs	P&F	March 2018	19,331.31
					TOTAL	40,669.58

AUTHORISATIONS

DATE

18th April 2018-----
18th April 2018

POLICY AND FINANCE COMMITTEE 18TH APRIL 2018**LIST OF PAYMENTS FROM PETTY CASH - RTC ACCOUNT
FOR THE PERIOD 1ST TO 31ST MARCH 2018**

Date	Voucher No	Details	Location	Description	Amount £
Mar					
2018-03-01	12/01	Ringwood Surplus S	The Place	Fuses	1.38
2018-03-05	12/02	Waitrose	Gateway	Milk	2.10
2018-03-06	12/03	In Excess	The Place	Washers & bolts for baby changing unit	2.19
2018-03-07	12/05	Waitrose	Gateway	Coffee	12.00
2018-03-09	12/06	B&Q	War Memorial	Hammerite	18.00
2018-03-12	12/07	Waitrose	Gateway	Milk	1.99
2018-03-21	12/08	Waitrose	Gateway	Milk	1.99
2018-03-26	12/09	Waitrose	Gateway	Soap	0.90
2018-03-27	12/10	Waitrose	Gateway	Milk & teabags	6.89
2018-03-28	12/11	Sainsburys	Gateway	Trousers (HS)	12.00
2018-03-28	12/12	Ringwood Surplus S	Groundstaff	Plastic storage box	8.99
2018-03-29	12/13	Shoebiz	Allotments	Key	7.50
2018-03-29	12/14	Waitrose	Gateway	Milk	1.10
				TOTAL	77.03

**LIST OF PAYMENTS FROM PETTY CASH - THE PLACE
FOR THE PERIOD 1ST TO 31ST MARCH 2018**

Date	Voucher No	Details	Location	Description	Amount £
Mar					
2018-03-01	12/01	Central	The Place	Milk	0.75
2018-03-01	12/02	Waitrose	The Place	Coffee	3.00
2018-03-19	12/03	Booker	The Place	Tea bags	9.99
2018-03-20	12/04	Sainsburys	The Place	Food	5.85
2018-03-22	12/05	Central	The Place	Milk	1.79
2018-03-22	12/06	Domu	The Place	Von Shef Air Flask	26.98
				TOTAL	48.36

AUTHORISATIONS

DATE

18th April 2018-----
18th April 2018

POLICY AND FINANCE COMMITTEE 18TH APRIL 2018**BANK BALANCES**

<u>Account Name</u>	<u>Year Ended</u> <u>31/03/2017</u>	<u>As At</u> <u>28/02/2018</u>	<u>As At</u> <u>31/03/2018</u>
	£	£	£
Imprest (Current) Account	31,916	501,377	472,026
Business Account	101,482	51,502	51,503
Investment Account	300,000	0	0
Greenways Rent Deposit	9,671	9,673	9,673
Petty Cash - Imprest	188	157	80
Petty Cash - The Place	0	50	2
VIC Change Float	50	50	50
Information Desk Float	75	75	75
TOTAL BANK BALANCES	443,381	562,883	533,409

Note

- The bank accounts were reconciled as at 31st March 2018.
- 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.
- With reference to the Greenways Rent Deposit Account b)1st Floor, the initial balance of £2,637.50 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.
The existing deposit for the outgoing tenants has been used to meet outstanding rent arrears. As a new deposit has been received from the incoming tenants the balance on this bank account has remained unchanged over the periods.
- 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.
- A nominal account has been implemented to reflect the float held by the Information Desk.

POLICY AND FINANCE COMMITTEE 18TH APRIL 2018BANK BALANCES & PROPOSED TRANSFERS

<u>Account Name</u>	<u>Year Ended</u>	<u>As At</u>	<u>Predicted</u>	<u>Proposed Transfers</u>		<u>As At</u>
	<u>31-Mar-17</u>	<u>31-Mar-18</u>	<u>Movement</u>	Cash Out	Cash In	<u>30-Apr-18</u>
	£	£	£	£	£	£
Imprest (Current) Account	31,916	472,026	190,000	-600,000		62,026
Business Account	101,482	51,503				51,503
Investment Accounts	300,000	0			600,000	600,000
Greenways Rent Deposit	9,671	9,673				9,673
Petty Cash - Imprest	188	80				80
Petty Cash - The Place	0	2				2
VIC Change Float	50	50				50
Information Desk Float	75	75				75
TOTAL BANK BALANCES	443,381	533,409	190,000	-600,000	600,000	723,409

PROPOSED TRANSFER AUTHORISATIONS:

DATE

18th April 2018-----
18th April 2018

Notes:

1	Imprest Account	£
	Anticipated net expenditure in month:	50,000
	First Instalment of Precept due end of April :	-240,000
	Net Movement on imprest account	-190,000

2	Investment Maturity
	No investments due to mature

- The bank accounts were reconciled as at 31st March 2018.
- 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.
- With reference to the Greenways Rent Deposit Account b)1st Floor, the initial balance of £2,637.50 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.
The existing deposit for the outgoing tenants has been used to meet outstanding rent arrears. As a new deposit has been received from the incoming tenants the balance on this bank account has remained unchanged over the periods.
- 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.
- A nominal account has been implemented to reflect the float held by the Information Desk.

REPORT TO POLICY & FINANCE COMMITTEE – 18th APRIL 2018
BUDGETARY CONTROL - 2017/18 PERIOD 12 (TO END MARCH) & REVISED
OUTTURN FORECAST 2017/18

1. BACKGROUND

- 1.1 The purpose of this report is to inform Members of the actual income and expenditure for 2017/2018. This is a preliminary outturn report, there remain a number of year end transactions for which details are not yet available. However, the report also includes an updated budget outturn forecast with best estimates for those remaining transactions.

2. INCOME & EXPENDITURE APRIL 2017 TO MARCH 2018

- 2.1 Page 1 of Appendix 1 attached to this report shows that the Council's total Committee expenditure for the year is £581,090, or 85.2% of revised planned expenditure for the year. Excluding capital expenditure the figures are £573,359 and 87.0%.
- 2.2 The Place is now separately identified within the budget reports, (page 2 of Appendix 1). Note that the figures are also included within the Policy and Finance section. Total net expenditure to date is £52,562 or just under 84% of the revised budget. Staffing changes in the youth service and at the Place account for this under spend and the outturn is unlikely to exceed £53,000.
- 2.3 Income receipts at the end of January stand at £203,364 or 89.9% of the revised budget estimate. The difference is mainly explained by a significant receipt in respect of Town Council costs incurred on the Gateway building and which are reimbursed after year end. This alone will account for almost £20,000, and will bring income receipts up to 98.6% of the revised budget. An analysis of income is included at Appendix 2.
- 2.4 The previously reported budget under spends are likely to increase for a number of reasons. The biggest reductions are in pay costs (£8,000), Grants (£4,600) and in the Town Council contribution towards upgrading the heating system at the Gateway, (£4,000). There are also further under spends against maintenance costs and activities expenses. Leisure income is likely to be lower than previously predicted, by £1,700, mainly because of lower than expected cricket receipts the reasons for which are being investigated. However, this reduction is offset by larger than anticipated receipts elsewhere, primarily in cemeteries income.
- 2.5 The budget also includes a reduced provision of £9,500 for the Town Council's contribution to the upgrading of the heating and cooling system at the Gateway. The work did commence before year end but it is not clear how much, if any, of this provision will be required in 2017/18. However, as the work is being funded from reserves, there will be no net impact on the revenue account should the payments slip into 2018/19.

3. Outturn Forecast

- 3.1 The latest outturn forecast suggests that net committee expenditure will be £408,078. This compares with a revised budget of £455,581. The under spend of £47,503 will be added to reserves and be used to fund those schemes that have slipped from the current year, given that they are still required.

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- 3.2 Total reserves and provisions are expected to have increased by £72,392 to £495,588 at the 31st March 2018.

4. Town Council Events

- 4.1 Members have previously requested information on the financial performance of events hosted or largely sponsored by the Town Council. During 2017/18 there were two significant events and the income and expenditure of each are summarised in the following tables:

Firework event 2017			
Expenditure:			£
Fireworks display		2,500.00	
Promotion, banners etc.		1,211.02	
Entertainment		302.45	
Security		486.33	
Other misc. expenditure		13.36	
	hours	rate	
Grounds staff	14	18.5	259.00
Total expenditure		4,772.16	
Sponsorship		-4,668.33	
Ticket sales		-5,228.15	
Total Income		-9,896.48	
Net Surplus		-5,124.32	

Christmas Lights Switch On 2017	
Expenditure:	£
Adverts & Promotion	83.00
Road Closures	180.65
Entertainment	407.00
Security	810.00
Other misc. expenditure	191.53
Total expenditure	1,672.18
Sponsorship	1,890.00
Total Income	1,890.00
Net Surplus	-217.82

- 4.2 Note that the Christmas lights switch on event excludes the payments to the contractor (Lamps & Tubes) for the lights themselves. Both events returned a surplus which has been transferred to the Ringwood Events Reserve.

5. Reserves and Provisions

- 5.1 Appendix 3 sets out the balances and movements on reserves during 2017/18. The General reserve is likely to have increased to £299,231 at the 31st March whilst Earmarked Reserves and Provisions now stand at £196,357.
- 5.2 A number of earmarked provisions have not been accessed for some years and may no longer be required. Similarly, several of the earmarked provisions hold insufficient funds to meet foreseeable needs. There are seven "active" reserves into which budgeted funds are transferred annually. These include provisions for the replacement of IT equipment, The Gateway Building, Elections, Vehicles, plant and Machinery, Play Equipment and the Place. In addition, members requested that funds be added to the memorials reserve during 2017/18 for

anticipated work on the War Memorial. That reserve now stands at £3,000. As noted earlier, funds generated through Ringwood events, totalling £5,342, have also been added to provisions.

- 5.3 There is some £14,000 held in individual reserves which have not been accessed for a number of years. Members are asked to consider rationalising the individual reserves and whether any additional provision should be created for those reserves which are more likely to be called upon.

6. RECOMMENDATION

It is **recommended** that:-

- 6.1 The budget monitoring update and the revised outturn forecast is noted.
- 6.2 Members consider whether to rationalise earmarked reserves and provisions

For further information please contact:

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For further information please contact:

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**SUMMARY BUDGETARY CONTROL REPORT
PERIOD APRIL 2017 - MARCH 2018**

ALL COMMITTEES	Original Budget	Revised Budget	Year To Date			Annual Forecast
	£		Actual		Unspent Budget	Outturn
REVENUE EXPENDITURE	£		£		£	£
POLICY & FINANCE COMMITTEE	376,917	389,203	333,989		42,928	369,368
RECREATION, LEIS & O/S COM	243,085	245,113	222,914		20,171	228,407
PLANNING TOWN & ENVIRON	25,868	24,622	16,456		9,412	16,688
TOTAL REVENUE EXPENDITURE	645,870	658,938	573,359		72,511	614,463
CAPITAL EXPENDITURE						
POLICY & FINANCE COMMITTEE	0	18,749	5,249		-5,249	14,823
RECREATION, LEIS & O/S COM	0	0	0		0	0
PLANNING TOWN & ENVIRON	4,000	4,000	2,482		1,518	2,500
TOTAL CAPITAL EXPENDITURE	4,000	22,749	7,731		-3,731	17,323
TOTAL EXPENDITURE	649,870	681,687	581,090	0	68,780	631,786
REVENUE INCOME						
POLICY & FINANCE COMMITTEE	-113,967	-136,768	-116,517		2,550	-136,248
RECREATION, LEIS & O/S COM	-87,333	-88,238	-85,747		-1,586	-86,360
PLANNING TOWN & ENVIRON	-1,000	-1,100	-1,100		100	-1,100
TOTAL REVENUE INCOME	-202,300	-226,106	-203,364		1,064	-223,708
CAPITAL INCOME & FINANCE						
POLICY & FINANCE COMMITTEE	0	0	0		0	0
RECREATION, LEIS & O/S COM	0	0	0		0	0
PLANNING TOWN & ENVIRON	0	0	0		0	0
TOTAL CAPITAL INCOME & FINANCE	0	0	0		0	0
TOTAL INCOME	-202,300	-226,106	-203,364		1,064	-223,708
COUNCIL'S NET COMMITTEE EXPEND	447,570	455,581	377,726		69,844	408,078
Add Transfers To Provisions	33,300	42,642	42,642	0	-9,342	42,642
Deduct Transfers from Provisions	-3,570	-28,798	-28,798	0	25,228	-28,798
Transfer to/ from(-) General Reserve	-9,077	-1,202	-157,459	0	148,382	46,301
Budget Required before new bids & grants	468,223	468,223	234,112	0	234,112	468,223
Transitional & Identifiable grant from NFDC	0	0	0		0	0
Net Precept 2017/18	468,223	468,223	234,112		234,112	468,223
Non recurring bids for 2017/18 included above						
POLICY & FINANCE COMMITTEE	4,535	2,675	2,500		2,035	2,500
RECREATION, LEIS & O/S COM	2,810	2,810	1,354		1,456	1,354
PLANNING TOWN & ENVIRON	11,500	11,500	2,482		9,018	2,500
Less transfer from provisions	0		0		0	0

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	Original Budget	Revised Budget	Year To Date			Annual Forecast Outturn
	£	£	Actual £	Profiled Orig Bud £	Variance From O.B. £	£
POLICY & FINANCE COMMITTEE EXPENDITURE						
Establishment	105,632	102,135	94,555	0	11,077	98,670
Maintenance	38,944	37,944	2,357	0	36,587	33,294
Employee Direct Costs	5,067	3,040	1,634	0	3,433	1,632
Employee Allocated Costs	105,326	97,742	97,653	0	7,673	97,683
Member Costs	10,390	8,400	13,384	0	-2,994	13,429
Grants	9,000	9,000	4,273	0	4,727	4,273
Other (includes THE PLACE, figures below)	71,012	99,396	88,586	0	-17,574	88,841
Debt Charges	31,546	31,546	31,546	0	0	31,546
Capital	0	18,749	5,249	0	-5,249	14,823
COMMITTEE EXPENDITURE	376,917	407,952	339,238	0	37,679	384,191

INCOME**INCOME**

Revenue Income (Including THE PLACE)	-113,967	-136,768	-116,517	0	2,550	-136,248
Capital Income/Finance	0	0	0	0	0	0
TOTAL COMMITTEE INCOME	-113,967	-136,768	-116,517	0	2,550	-136,248

TOTAL NET EXPENDITURE

	262,950	271,184	222,721	0	40,229	247,943
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BEFORE TRANSFERS TO PROVS

Add Transfers To Provisions	16,400	24,242	24,242	0	-7,842	24,242
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Deduct Transfers From Provisions	0	-25,228	-25,228	0	25,228	-25,228
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TOTAL NET EXPENDITURE	279,350	270,198	221,735	0	57,615	246,957
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AFTER TRANSFERS TO PROVS**HOLDING ACCOUNTS EXPENDITURE**

Employee Direct Costs	393,964	458,016	382,823	0	11,141	386,078
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HOLDING ACCOUNTS EXPEND.

	393,964	458,016	382,823	0	11,141	386,078
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HOLDING ACCOUNTS INCOME

	-393,964	-397,770	-382,823	0	-11,141	-386,078
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TOTAL NET EXPENDITURE

	0	60,246	0	0	0	0
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THE PLACE EXPENDITURE

	Original Budget	Revised Budget	Year To Date			Annual Forecast Outturn
	£	£	Actual £	Profiled Orig Bud £	Variance From O.B. £	£
Establishment	5,252	4,852	3,891	0	-961	4,005
Maintenance	750	3,500	3,513	0	13	3,513
Employee Direct Costs	1,000	500	240	0	-260	240
Employee Allocated Costs	30,546	46,893	38,355	0	-8,538	38,355
Other	4,000	6,500	5,157	0	-1,343	5,175
Capital	0	0	0	0	0	0
COMMITTEE EXPENDITURE	41,548	62,245	51,156	0	-11,089	51,288

INCOME**INCOME**

Revenue Income	0	-4,500	-3,594	0	906	-3,595
Capital Income/Finance	0	0	0	0	0	0
TOTAL COMMITTEE INCOME	0	-4,500	-3,594	0	906	-3,595

TOTAL NET EXPENDITURE

	41,548	57,745	47,562	0	-10,183	47,693
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BEFORE TRANSFERS TO PROVS

Add Transfers To Provisions	5,000	5,000	5,000	0	0	5,000
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Deduct Transfers From Provisions	0	0	0	0	0	0
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TOTAL NET EXPENDITURE	46,548	62,745	52,562	0	-10,183	52,693
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AFTER TRANSFERS TO PROVS

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	Original Budget £	Revised Budget £	Year To Date			Annual Forecast Outturn £
			Actual	Profiled Orig Bud	Variance	
			£	£	£	
RECREATION, LEISURE & OPEN SPACES COMMITTEE EXPENDITURE						
Establishment	11,480	11,367	10,876	0	604	11,357
Maintenance	18,615	21,700	10,981	0	7,634	11,325
Machinery	8,972	14,350	11,697	0	-2,725	11,700
Employee Direct Costs	3,410	2,000	224	0	3,186	250
Employee Allocated Costs	128,948	126,519	123,958	0	4,990	126,499
Planters	500	250	3	0	497	25
Activities Expenses	9,020	9,400	8,740	0	280	9,000
Other	1,150	1,150	828	0	322	850
Capital Expenditure	0	0	0	0	0	0
CEMETERY						
Establishment	5,103	5,103	4,866	0	237	5,070
Maintenance	6,050	5,100	3,578	0	2,472	4,170
Employee Allocated Costs	34,757	34,009	33,352	0	1,405	34,003
ALLOTMENTS						
Establishment	1,100	1,000	739	0	361	1,000
Maintenance	1,300	1,300	1,249	0	52	1,300
Employee Allocated Costs	12,450	11,634	11,595	0	855	11,628
Other	230	230	230	0	0	230
COMMITTEE EXPENDITURE	243,085	245,113	222,914	0	20,172	228,407

INCOME						
Recreation, Leisure & O/S	-37,836	-39,566	-37,716	0	-120	-38,328
Cemetery	-45,097	-43,772	-42,981	0	-2,116	-42,982
Allotments	-4,400	-4,900	-5,050	0	650	-5,050
Capital Expend Finance	0	0	0	0	0	0
COMMITTEE INCOME	-87,333	-88,238	-85,747	0	-1,586	-86,360

TOTAL NET EXPENDITURE BEFORE TRANSFERS TO PROVS	155,752	156,875	137,168	0	18,585	142,047
Add Transfers To Provisions	16,900	18,400	18,400	0	-1,500	18,400
Deduct Transfers From Provisions	-2,570	-2,570	-2,570	0	0	-2,570
TOTAL NET EXPENDITURE AFTER TRANSFERS TO PROVS	170,082	172,705	152,998	0	17,085	157,877

	Original Budget £	Revised Budget £	Year To Date			Annual Forecast Outturn £
			Actual	Profiled Orig Bud	Variance	
			£	£	£	
PLANNING, TOWN & ENVIRONMENT COMMITTEE						
EXPENDITURE						
Establishment	10,125	10,025	1,868	0	8,257	2,100
Employee Allocated Costs	15,743	14,597	14,588	0	1,155	14,588
Capital Expenditure	4,000	4,000	2,482	0	1,518	2,500
COMMITTEE EXPENDITURE	29,868	28,622	18,938	0	10,930	19,188
INCOME						
Capital Income & Finance	-1,000	-1,100	-1,100	0	100	-1,100
COMMITTEE INCOME	-1,000	-1,100	-1,100	0	100	-1,100
TOTAL NET EXPENDITURE BEFORE TRANSFERS TO PROVS	28,868	27,522	17,838	0	11,030	18,088
Add Transfers To Provisions	0	0	0	0	0	0
Deduct Transfers From Provisions	-1,000	-1,000	-1,000	0	0	-1,000
TOTAL NET EXPENDITURE AFTER TRANSFERS TO PROVS	27,868	26,522	16,838	0	11,030	17,088

**ANALYSIS OF INCOME AGAINST BUDGET
PERIOD APRIL 2017 - MARCH 2018**

	2017/18 Original	2017/18 Revised	Period 12 Actual	Notes
Revenue:				
Policy & Finance Committee				
Rent (Greenways & Southampton Rd)	39,482	39,482	40,057	Some paid quarterly
Gateway Re-charges	68,735	68,735	48,978	A proportion of this is charged back to RTC as a share of overall Gateway costs.
Market Stalls	4,400	3,000	2,550	
Civic Celebrations	150	9,811	9,896	Income and sponsorship for the firework event and the Christmas lights switch on event.
Other Grants & Donations *	0	2,820	1,890	Only to the extent that they are applied to the revenue account
VIC Sales	0	1,500	1,564	Includes external (non RTC) event ticket sales
The Place - Café sales	0	4,500	3,594	This will depend on the continuation of the café. Includes room hire.
Interest on investments	1,200	900	1,074	
Other Income	0	6,020	6,913	Insurance £6913
Recreation & Leisure Committee				
Ringwood Schools	20,425	20,708	18,154	Note, Ringwood school have cancelled their contract w.e.f. September. Income lost will be circa £1,200
Sponsored Flowerbeds	2,439	2,000	1,996	
Bowling	1,500	1,500	1,681	
Cricket	2,700	2,000	1,215	
Football	6,150	6,150	8,226	Includes additional (unplanned) receipt from Fordingbridge for repair of pitches
Rugby	750	2,000	1,863	Includes additional (unplanned) receipt from Fordingbridge for repair of pitches
Tennis (including Floodlighting)	475	400	98	collected by NFDC and remitted at year end
Castleman Trail	835	683	981	Paid by HCC towards year end.
Other use of recreation grounds	2,552	4,025	3,411	
Other Income	10	100	91	Wayleaves £91
Cemeteries	45,097	43,772	42,981	Income receipts have generally been below anticipated and it is unlikely that the original income target will be achieved
Allotments	4,400	4,900	5,050	
Planning Town & Environment Committee				
Parish Lengthsman Grant (HCC)	1,000	1,100	1,100	
Total Revenue Income:	202,300	226,106	203,364	
Capital				
s106	0	12,047	9,459	£12,046.95 has been promised so far in 2017/18
Grants	0			
Loans			200	sale of obsolete equipment, funds put into the machinery replacement reserve.
Other				
Total Capital Income	0	12,047	9,659	
Total Budgetted Income	202,300	238,153	213,023	
Precept and other income taken to reserves				
Precept	468,223	468,223	468,223	All now received
Other Grants & Donations *	0	0	0	
Total Precept and other income taken to reserves	468,223	468,223	468,223	
Total Income	670,523	706,376	681,246	

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RESERVES AND PROVISIONS - MOVEMENT & ESTIMATED BALANCES

1st April 2017 to 31st March 2018

	Actual Bal 01/04/17 £	Planned Transfers 2017/18:					Est. Bal 31/03/18 £
		from Revenue £	to Revenue £	Cash Receipts £	between provisions £	to General Reserve £	
<u>RESERVES</u>							
General Reserve	252,930	46,301	0				299,231
<u>EARMARKED RESERVES</u>							
Dev Cont inc CIL	11,364		-3,340	12,047			20,071
Cemetery Maintenance	2,130		-230				1,900
Capital Receipts	13,125						13,125
Grants Unapplied	1,755						1,755
Total Reserves	281,304	46,301	-3,570	12,047	0	0	336,081
<u>PROVISIONS</u>							
I.T. & Equipment	26,400	7,000					33,400
Repairs To Paths (Roots)	1,600						1,600
Gateway	34,000	4,000	-18,749				19,251
Maint in closed churchyard	4,800						4,800
Wall For Ashes	0						0
Elections	12,221	2,900	-6,479				8,642
Machinery	6,100	10,000		200			16,300
Play Equip	31,251	6,900					38,151
Memorials	1,500	1,500					3,000
Christmas Lights	397						397
Festival	3,000						3,000
Grants	2,750						2,750
Capital Fund	3,744						3,744
Poulner Lakes	500						500
Built Environment	1,375						1,375
Armed Forces Day	704						704
The Place Future Development	11,551	5,000					16,551
Ringwood Events	0	5,342					5,342
							0
							0
Total Provisions	141,892	42,642	-25,228	200	0	0	159,506
<u>TOTALS</u>	423,196	88,943	-28,798	12,247	0	0	495,588

Earmarked Reserves & Provisions	170,266	42,642	-28,798	12,247	0	0	196,357
General Reserve	252,930	46,301	0	0	0	0	299,231
Total Reserves	423,196	88,943	-28,798	12,247	0	0	495,588

RINGWOOD TOWN COUNCIL**FINANCIAL REGULATIONS**

(Adopted 25th April 2018)

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These Financial Regulations were adopted by the Council at its Meeting held on 25th April 2018

1. GENERAL

- 1.1. These financial regulations govern the conduct of financial management by the council and may only be amended or varied by resolution of the council. Financial regulations are one of the council's three governing policy documents providing procedural guidance for members and officers. Financial regulations must be observed in conjunction with the council's standing orders and any individual financial regulations relating to contracts.
- 1.2. The council is responsible in law for ensuring that its financial management is adequate and effective and that the council has a sound system of internal control which facilitates the effective exercise of the council's functions, including arrangements for the management of risk.
- 1.3. The council's accounting control systems must include measures:
 - 1.3.1. for the timely production of accounts;
 - 1.3.2. that provide for the safe and efficient safeguarding of public money;
 - 1.3.3. to prevent and detect inaccuracy and fraud; and
 - 1.3.4. identifying the duties of officers.
- 1.4. These financial regulations demonstrate how the council meets these responsibilities and requirements.
- 1.5. At least once a year, prior to approving the Annual Governance Statement, the council must review the effectiveness of its system of internal control which shall be in accordance with proper practices.
- 1.6. A deliberate breach of these Regulations by an employee may be considered gross misconduct.
- 1.7. Members of Council are expected to follow the instructions within these Regulations and not to entice employees to breach them. Failure to follow instructions within these Regulations brings the office of Councillor into disrepute.
- 1.8. The Responsible Financial Officer (RFO) holds a statutory office to be appointed by the council. The Finance manager has been appointed as RFO for this Council and the Regulations will apply accordingly.
- 1.9. The RFO;
 - 1.9.1. acts under the policy direction of the council;
 - 1.9.2. administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
 - 1.9.3. determines on behalf of the council its accounting records and accounting control systems;
 - 1.9.4. ensures the accounting control systems are observed;
 - 1.9.5. maintains the accounting records of the council up to date in accordance with proper practices;
 - 1.9.6. assists the council to secure economy, efficiency and effectiveness in the use of its resources; and
 - 1.9.7. produces financial management information as required by the council.

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- 1.10. The accounting records determined by the RFO shall be sufficient to show and explain the council's transactions and to enable the RFO to ensure that any income and expenditure account and statement of balances, or record of receipts and payments and additional information, as the case may be, or management information prepared for the council from time to time comply with the Accounts and Audit Regulations¹.
- 1.11. The accounting records determined by the RFO shall in particular contain:
 - 1.11.1. entries from day to day of all sums of money received and expended by the council and the matters to which the income and expenditure or receipts and payments account relate;
 - 1.11.2. a record of the assets and liabilities of the council; and
 - 1.11.3. wherever relevant, a record of the council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy.
- 1.12. The accounting control systems determined by the RFO shall include:
 - 1.12.1. procedures to ensure that the financial transactions of the council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;
 - 1.12.2. procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;
 - 1.12.3. identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;
 - 1.12.4. procedures to ensure that uncollectable amounts, including any bad debts are not submitted to the council for approval to be written off except with the approval of the RFO and that the approvals are shown in the accounting records; and
 - 1.12.5. measures to ensure that risk is properly managed.
- 1.13. The council is not empowered by these Regulations or otherwise to delegate certain specified decisions. In particular any decision regarding:
 - 1.13.1. setting the final budget or the precept (Council Tax Requirement);
 - 1.13.2. approving accounting statements;
 - 1.13.3. approving an annual governance statement;
 - 1.13.4. borrowing;
 - 1.13.5. writing off bad debts;
 - 1.13.6. declaring eligibility for the power of well-being; and
 - 1.13.7. addressing recommendations in any report from the internal or external auditors,shall be a matter for the full council only.
- 1.14. In addition the council must:

¹ In England - Accounts and Audit (England) Regulations SI 2015/234. In Wales - Accounts and Audit (Wales) Regulations 2005/368

- 1.14.1. determine and keep under regular review the bank mandate for all council bank accounts;
 - 1.14.2. approve any grant or a single commitment in excess of £5,000; and
 - 1.14.3. in respect of the annual salary for any employee have regard to recommendations about annual salaries of employees made by the relevant Committee in accordance with its terms of reference.
- 1.15. In these financial regulations, references to the Accounts and Audit Regulations or 'the regulations' shall mean the regulations issued under the provisions of section 27 of the Audit Commission Act 1998, or any superseding legislation, and then in force unless otherwise specified.

In these financial regulations the term 'proper practice' or 'proper practices' shall refer to guidance issued in Governance and Accountability for Local Councils– a Practitioners' Guide (England) issued by the Joint Practitioners Advisory Group (JPAG), available from the websites of NALC and the Society for Local Council Clerks (SLCC) or Governance and Accountability for Local Councils in Wales - A Practitioners' Guide, available from the websites of One Voice Wales (OVW) and SLCC as appropriate.

2. ACCOUNTING AND AUDIT (INTERNAL AND EXTERNAL)

- 2.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations, appropriate Guidance and proper practices.
- 2.2. On a regular basis, at least once in each quarter, and at each financial year end, a member shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the Policy & Finance Committee.
- 2.3. The RFO shall complete the annual statement of accounts, annual report, and any related documents of the council contained in the Annual Return (as specified in proper practices) as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the council within the timescales set by the Accounts and Audit Regulations.
- 2.4. The council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the council shall make available such documents and records as appear to the council to be 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 for that purpose.
- 2.5. The internal auditor shall be appointed by and shall carry out the work in relation to internal controls required by the council in accordance with proper practices.
- 2.6. The internal auditor shall:
 - 2.6.1. be competent and independent of the financial operations of the council;

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- 2.6.2. report to council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;
 - 2.6.3. to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
 - 2.6.4. have no involvement in the financial decision making, management or control of the council.
- 2.7. Internal or external auditors may not under any circumstances:
- 2.7.1. perform any operational duties for the council;
 - 2.7.2. initiate or approve accounting transactions; or
 - 2.7.3. direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.
- 2.8. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as is described in proper practices.
- 2.9. 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 and statements of account required by Audit Commission Act 1998, or any superseding legislation, and the Accounts and Audit Regulations.
- 2.10. The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

3. ANNUAL ESTIMATES (BUDGET) AND FORWARD PLANNING

- 3.1 The RFO must each year, by no later than the end of December, prepare detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by the Policy & Finance Committee and the Council.
- 3.2 The council shall consider annual budget proposals in relation to the council's three year forecast of revenue and capital receipts and payments including recommendations for the use of reserves and sources of funding and update the forecast accordingly.
- 3.3 The council shall fix the precept (council tax requirement), and relevant basic amount of council tax to be levied for the ensuing financial year not later than by the end of January each year. The RFO shall issue the precept to the billing authority and shall supply each member with a copy of the approved annual budget.
- 3.4 The approved annual budget shall form the basis of financial control for the ensuing year.
- 3.5 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.

4. BUDGETARY CONTROL AND AUTHORITY TO SPEND

- 4.1. Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:
 - 4.1.1. the council for all individual items of £5,000 and above (This approval can be taken from Minutes of an appropriate committee meeting agreeing the expenditure of such funds).
 - 4.1.2. the Clerk, in conjunction with Chairman of Council, Chairman of the appropriate committee, the RFO or the relevant Budget Manager for any items between £1,000 & £5,000
 - 4.1.3. the relevant Budget Managers for items below £1,000.Such authority is to be evidenced by a Minute or by electronic authorisation or an authorisation slip duly signed by the Clerk, and where necessary also by the appropriate Chairman, RFO or Budget Manager.

Contracts may not be disaggregated to avoid controls imposed by these regulations.
- 4.2. No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the council, or duly delegated committee. During the budget year and with the approval of Council, or duly delegated Committee, having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').
- 4.3. Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year, .
- 4.4. The salary budgets are to be reviewed at least annually in October for the following financial year and such review shall be evidenced by a hard copy schedule signed by the Clerk and the Chairman of the Policy & Finance Committee. The RFO will inform committees of any changes impacting on their budget requirement for the coming year in good time.
- 4.5. In cases of extreme urgency and risk to the delivery of council services or to the reputation of the Council, the Clerk may authorise revenue expenditure on behalf of the Council which in the Clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £5,000 The Clerk shall report such action to the chairman as soon as possible and to the Council as soon as practicable thereafter.
- 4.6. No expenditure shall be authorised in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the Council is satisfied that the necessary funds are available and the requisite borrowing approval has been obtained.
- 4.7. All capital works shall be administered in accordance with the council's standing orders and financial regulations relating to contracts.
- 4.8. The RFO shall regularly provide the council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall

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show explanations of material variances. For this purpose “material” shall be in excess of 10% of the budget or £1,000 whichever is greater.

- 4.9. Changes in earmarked reserves shall be approved by Council as part of the budget setting and budget control process.

5. BANKING ARRANGEMENTS AND SCRUTINY OF PAYMENTS

- 5.1 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.
- 5.2 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 approve payment by a resolution of the Policy and Finance Committee. The approved schedule shall be ruled off and initialed by the Chairman of the Meeting. 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 summarised to remove public access to any personal information.
- 5.3 All invoices for payment shall be examined, verified and certified 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.
- 5.4 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, in a timely manner and in any event, within 28 days and report this at the next available Policy and Finance Committee Meeting
- 5.5 The Clerk and RFO shall have delegated authority to authorise the payment of items as set out in section 4 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 5.6 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 payments shall be submitted to the next appropriate meeting of the Policy and Finance Committee.
- 5.6 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.

- 5.7 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 authorise 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.
- 5.8 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.
- 5.9 Any changes in the recorded details of suppliers, such as bank account records, shall be approved by the Clerk or RFO.

6. INSTRUCTIONS FOR THE MAKING OF PAYMENTS

- 6.1. The council will make safe and efficient arrangements for the making of its payments.
- 6.2 Following authorisation under Financial Regulation 4 above, the Council, a duly delegated committee or, if so delegated, the Clerk or RFO may give instruction that a payment shall be made.
- 6.3 All instructions for payment shall be processed in accordance with a resolution of Council or duly delegated Committee.
- 6.4. Cheques or orders for payment drawn on the bank account in accordance with the schedule as presented to council or committee 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. 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.
- 6.5. 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.
- 6.6. Any payment authorisation signatures, including cheque signatures that are obtained away from Council or authorised Committee meetings shall be reported to the Policy & Finance Committee at the next convenient meeting.
- 6.7. If thought appropriate by the council, payment for utility supplies (energy, telephone and water) and any National Non-Domestic Rates may be made by variable Direct Debit provided that the instructions are signed by two members and any payments are reported to council as made. The approval of the use of a variable Direct Debit shall be renewed by resolution of the council at least every two years.
- 6.8. If thought appropriate by the council, payment for certain items (principally Salaries) may be made by Banker's Standing Order provided that the instructions are signed, or otherwise evidenced by two members and are retained and any payments are reported to the Policy & Finance Committee. The approval of the use of a Banker's Standing Order shall be renewed by resolution of the council at least every two years.
- 6.9. If thought appropriate by the council, payment for certain items may be made by BACS or CHAPS methods provided that the instructions for each payment are signed, or otherwise evidenced, by two authorised bank signatories, are retained and any payments

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are reported to the Policy & Finance Committee. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.

- 6.10 If thought appropriate by the council payment for certain items may be made by internet banking transfer provided evidence is retained showing how the payments have been approved.
- 6.11. 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.
- 6.12. 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.
- 6.13. The council, and any members using computers for the council's financial business, shall ensure that anti-virus, anti-spyware and firewall, software with automatic updates, together with a high level of security, is used.
- 6.14. 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 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.
- 6.15. Access to any internet banking accounts will be directly to the access page (which may be saved under "favourites"), and not through a search engine or e-mail link. Remembered or saved passwords facilities must not be used on any computer used for council banking work. Intentional breach of this Regulation will be treated as a very serious matter under these regulations.
- 6.16. Changes to account details for suppliers, which are used for internet banking may only be changed on written hard copy notification by the supplier and supported by hard copy authority for change signed by two of the Clerk, the RFO and a Member. A programme of regular checks of standing data with suppliers will be followed.
- 6.17. Any Debit Card, Credit Card or Charge Card issued for use will be specifically restricted to Budget Managers and will also be restricted to a single transaction with an appropriate limit and never more than a maximum value of £2,999 unless authorised by council or policy and finance committee in writing before any order is placed.
- 6.18. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the Policy & Finance Committee. Transactions and purchases made will be reported to the Policy & Finance Committee and authority for topping-up shall be at the discretion of the Policy & Finance Committee.
- 6.19. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk and/or the Office Manager and shall be subject to automatic payment in full at each month-end. Personal credit or debit cards of members or staff shall not be used under any circumstances.
- 6.20. The RFO may provide petty cash to officers for the purpose of defraying operational and other expenses. Vouchers for payments made shall be forwarded to the RFO with a claim for reimbursement.
 - a) The RFO shall maintain 3 petty cash floats of £200 (Office), £100 (Visitor Information Centre) and £100 (the Place) for the purpose of defraying

operational and other expenses. Vouchers for payments made from petty cash shall be kept to substantiate the payment.

- b) Income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.
- c) Payments to maintain the petty cash float shall be shown separately on the schedule of payments presented to the Policy & Finance Committee under 5.2 above.
- d) 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 6.20, a) to c).

7. PAYMENT OF SALARIES

- 7.1. As an employer, the council shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation. The payment of all salaries shall be made in accordance with payroll records and the rules of PAYE and National Insurance currently operating, and salary rates shall be as agreed by council, or duly delegated committee.
- 7.2. Payment of salaries and payment of deductions from salary such as may be required to be made for tax, national insurance and pension contributions, or similar statutory or discretionary deductions must be made in accordance with the payroll records and on the appropriate dates stipulated in employment contracts, provided that each payment is reported to the next available Policy & Finance Committee meeting, as set out in these regulations above.
- 7.3. No changes shall be made to any terms and conditions of employment without the prior consent of the Policy & Finance Committee.
- 7.4. Each and every payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a separate confidential record (confidential cash book). This confidential record is not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:
 - a) by any councillor who can demonstrate a need to know;
 - b) by the internal auditor;
 - c) by the external auditor; or
 - d) by any person authorised under Audit Commission Act 1998, or any superseding legislation.
- 7.5. The total of such payments in each calendar month shall be reported with all other payments as made as may be required under these Financial Regulations, to ensure that only payments due for the period have actually been paid.
- 7.6. An effective system of personal performance management should be maintained for the senior officers.
- 7.7. Any termination payments shall be supported by a clear business case and reported to the council. Termination payments shall only be authorised by the Staffing Committee.
- 7.8. Before employing interim staff the council must consider a full business case.

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8. LOANS AND INVESTMENTS

- 8.1. All borrowings shall be effected in the name of the council, after obtaining any necessary borrowing approval. Any application for borrowing approval shall be approved by Council as to terms and purpose. The application for Borrowing Approval, and subsequent arrangements for the Loan shall only be approved by full council.
- 8.2. Any financial arrangement which does not require formal Borrowing Approval from the Secretary of State (such as Hire Purchase or Leasing of tangible assets) shall be subject to approval by the full council. In each case a report in writing shall be provided to council in respect of value for money for the proposed transaction.
- 8.3. All loans and investments shall be negotiated in the name of the Council and shall be for a set period in accordance with council policy.
- 8.4. The Council shall consider the need for an Investment Strategy and Policy which, if drawn up, shall be in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.
- 8.5. All investments of money under the control of the council shall be in the name of the Council.
- 8.6. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 8.7. 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 Regulation 5 (Authorisation of payments) and Regulation 6 (Instructions for payments).

9. INCOME

- 9.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.
- 9.2. Particulars of all charges to be made for work done, services rendered or goods supplied shall be agreed annually by the council, notified to the RFO and the RFO shall be responsible for the collection of all accounts due to the council.
- 9.3. The council will review all fees and charges at least annually, following a report of the Clerk.
- 9.4. Any sums found to be irrecoverable and any bad debts shall be reported to the council and shall be written off in the year.
- 9.5. All sums received on behalf of the council shall be banked intact as directed by the RFO. In all cases, all receipts shall be deposited with the council's bankers with such frequency as the RFO considers necessary.
- 9.6. The origin of each receipt shall be entered on the paying-in slip.
- 9.7. Personal cheques shall not be cashed out of money held on behalf of the council.
- 9.8. The RFO shall promptly complete any VAT Return that is required. Any repayment claim due in accordance with VAT Act 1994 section 33 shall be made at least annually coinciding with the financial year end.

- 9.9. Where any significant sums of cash are regularly received by the council, the RFO shall take such steps as are agreed by the council to 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 such as ticket issues, and that appropriate care is taken in the security and safety of individuals banking such cash.
- 9.10. Any income arising which 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 (see also Regulation 16 below).

10. ORDERS FOR WORK, GOODS AND SERVICES

- 10.1. An official order or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Orders over £500 must be approved by the Clerk or Deputy Clerk. Orders under £500 may be approved by the Office Services Manager. Copies of all orders shall be retained.
- 10.2. Order records shall be controlled and maintained by the RFO.
- 10.3. All members and Officers are responsible for obtaining value for money at all times. An officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three or more quotations or estimates from appropriate suppliers, subject to any de minimis provisions in Regulation 11 (I) below.
- 10.4. A member may not issue an official order or make any contract on behalf of the council.
- 10.5. The RFO shall verify the lawful nature of any proposed purchase before the issue of any order, and in the case of new or infrequent purchases or payments, the RFO shall ensure that the statutory authority shall be reported to the meeting at which the order is approved so that the Minutes can record the power being used.

11. CONTRACTS

- 11.1. Procedures as to contracts are laid down as follows:
- a) Every contract shall comply with these financial regulations, and no exceptions shall be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (vi) below:
- i. for the supply of gas, electricity, water, sewerage and telephone services;
 - ii. for specialist services such as are provided by solicitors, accountants, surveyors and planning consultants;
 - iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
 - iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the Council;
 - v. for additional audit work of the external Auditor up to an estimated value of £500 (in excess of this sum the Clerk and RFO shall act after consultation with the Chairman and Vice Chairman of council); and

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- vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.
- b) Where the Council intends to procure or award a public supply contract, public service contract or public works contract as defined by the Public Contracts Regulations 2015 ("The Regulations") which is valued at £25,000 or more, the Council shall comply with the relevant requirements of the Regulations.
- c) The full requirements of the Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceeds thresholds in the Regulations set by the Public Contracts Directive 2014/24EU (which may change from time to time).
- d) When applications are made to waive financial regulations relating to contracts to enable a price to be negotiated without competition the reason shall be set out in a recommendation to the council.
- e) Such 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. The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post. 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.
- f) 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
- g) If less than three tenders are received for contracts above £25,000 or if all the tenders are identical the council may make such arrangements as it thinks fit for procuring the goods or materials or executing the works.
- h) Any invitation to tender issued under this regulation shall refer to the terms of the Bribery Act 2010.
- i) When it is to enter into a contract of less than £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk or RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £3,000 and above £100 the Clerk or RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10 (3) above shall apply.
- j) The council shall not be obliged to accept the lowest of any tender, quote or estimate, but reasons must be recorded for any such decision.
- k) Should it occur that 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, provided that the specification does not change, 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.

12. PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS

12.1. Payments on account of the contract sum shall be made within the time specified in the contract by the RFO upon authorised certificates of the architect or other

consultants engaged to supervise the contract (subject to any percentage withholding as may be agreed in the particular contract).

- 12.2. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments. In any case where it is estimated that the total cost of work carried out under a contract, excluding agreed variations, will exceed the contract sum of 5% or more a report shall be submitted to the council.
- 12.3. Any variation to a contract or addition to or omission from a contract must be approved by the council and Clerk to the contractor in writing, the council being informed where the final cost is likely to exceed the financial provision.

13. STORES AND EQUIPMENT

- 13.1. The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.
- 13.2. 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.
- 13.3. Stocks shall be kept at the minimum levels consistent with operational requirements.
- 13.4. The RFO shall be responsible for periodic checks of stocks and stores at least annually.]

14. ASSETS, PROPERTIES AND ESTATES

- 14.1. The Clerk shall make appropriate arrangements for the custody of all title deeds and Land Registry Certificates of properties held by the council. The RFO shall ensure a record is maintained of all properties held by the council, recording the 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.
- 14.2. 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, save where the estimated value of any one item of tangible movable property does not exceed £500.
- 14.3. No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law, In each case a Report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).
- 14.4. No real property (interests in land) shall be purchased or acquired without the authority of the full council. In each case a Report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).

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- 14.5. Subject only to the limit set in Reg. 14.2 above, no tangible moveable property shall be purchased or acquired without the authority of the full council. In each case a Report in writing shall be provided to council with a full business case.
- 14.6. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. 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.

15. INSURANCE

- 15.1. Following the annual risk assessment (per Financial Regulation 17), the RFO shall effect all insurances and negotiate all claims on the council's insurers [in consultation with the Clerk].
- 15.2. The Clerk 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.
- 15.3. The RFO shall keep a record of all insurances effected by the council and the property and risks covered thereby and annually review it.
- 15.4. The RFO shall be notified of any loss liability or damage or of any event likely to lead to a claim, and shall report these to council at the next available meeting.
- 15.5. 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.

16. CHARITIES

- 16.1. 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.

17. RISK MANAGEMENT

- 17.1. The council is responsible for putting in place arrangements for the management of risk. The Clerk, with the RFO, shall prepare, for approval by the council, risk management policy statements in respect of all activities of the council. Risk policy statements and consequential risk management arrangements shall be reviewed by the council at least annually.
- 17.2. When considering any new activity, the Clerk, with the RFO, shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the council.

18. SUSPENSION AND REVISION OF FINANCIAL REGULATIONS

- 18.1. It shall be the duty of the council to review the Financial Regulations of the council annually. The Clerk shall make arrangements to monitor changes in legislation or proper practices and shall advise the council of any requirement for a consequential amendment to these financial regulations.
- 18.2. The council may, by resolution of the council 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 drawn up and presented in advance to all members of council.
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HEALTH AND SAFETY POLICY STATEMENT



(SECTION 1 OF 3)

We are committed to running Ringwood Town Council in such a way as to ensure, as far as is reasonably practicable, the health and safety of our staff whilst at work and that persons not in our employment (customers, contractors, visitors and others), are not exposed to risks to their health or safety.

Whilst most organisations have activities which can present various hazards and risks, we know from experience that if we properly plan our work with health and safety (H&S) in mind then none of our activities should harm our staff or others. The central message is therefore:

We will not tolerate any behaviour or condition which could foreseeably result in serious injury to anyone because of The Town Council's activities.

In general, Ringwood Town Council aims to provide and maintain safe working conditions, equipment and systems of work. Our Policy will be made freely accessible to our employees and any other person(s) who may be affected by our activities.

Our Health and Safety Objectives are to:

- ⊙ Establish and maintain an organisational structure with clearly defined responsibilities for implementing the policy and monitoring its effectiveness.
- ⊙ Identify the health and safety hazards within our organization and eliminate associated risks where reasonably practicable, avoiding personal risks before other kinds of loss.
- ⊙ Evaluate the risks that cannot be avoided using the technique of risk assessment and reduce these risks to as low a level as is reasonably practicable using effective controls.
- ⊙ Actively review and develop our health and safety standards, and revise them when there are changes in legislation, industry best practice or the technology available to us.
- ⊙ Promote a culture of health and safety best practice and compliance with all relevant health and safety legislation.

The Town Council will provide adequate support and resources for achieving these objectives, and actively encourage continuous improvement in our health and safety performance. We will consult with employees on H&S issues and ensure that they are given adequate instruction, information, supervision and training to carry out their jobs safely and without risks to health. If any employee has any concerns about H&S matters they must raise them with their Manager.

The Town Clerk will assume the day-to-day responsibility for ensuring compliance with H&S law, and be accountable to the Policy & Finance Committee on behalf of the full Town Council. Various general and specific duties have been delegated to achieve this, detailed further in the [Organisation](#) section. Health and Safety must be one of the primary concerns of all employees and regarded as an integral part of their normal duties. Ringwood Town Council will treat any serious or persistent disregard of our Health and Safety arrangements as a disciplinary matter.

Signature:

Date:

Jeremy Heron, Chairman of Policy & Finance Committee, Ringwood Town Council

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Policy Review

There will be two forms of review:

1. On an annual basis, the Town Clerk will produce a status report to the Policy & Finance Committee stating actions taken over the year, perceived gaps in our health and safety systems, further actions planned to strengthen them etc.
2. Where sections of the H&S Policy require changing e.g. to reflect changes in arrangements, then the Town Clerk has the authority to do this and use best judgement to bring any significant changes to the attention of the Chair of the Policy and Finance Committee. A record will be kept of all such changes.

HEALTH AND SAFETY POLICY ORGANISATION



(SECTION 2 OF 3)

This section outlines the way that we are organised for health & safety purposes.

Ringwood Town Council recognise that all members of management and employees can potentially be prosecuted for failing in their health and safety responsibilities and that this can lead to fines as well as damage to our reputation.

The responsibility for health, safety and welfare of employees and others who may be affected by our activities is a shared one. While the duties of each level within the organisation will differ, it is incumbent on each employee of Ringwood Town Council to discharge these to the best of their ability and be accountable for doing so.

General

The specific and general duties of all Managers and Supervisors are summarised below. All Managers and Supervisors within Ringwood Town Council should liaise closely with each other to ensure all duties have been clearly assigned. To assist in their duties, they are required to make themselves available for training in safety matters where appropriate.

Responsibilities of all The Town Council's employees

Every employee has health and safety responsibilities in Statutory and Civil law as well as under their contract of work. The general duties and responsibilities for each level of staff are outlined below.

Employees should be aware that managers can only be expected to make workplace adjustments for known problems and that they are under a legal duty to inform their managers about any problems concerning the arrangements for their health or safety in the workplace.

Responsibilities of all The Town Council's members

Every member of the Council is expected:

- ⦿ To give careful consideration to reports submitted to them by the Town Clerk or other Manager on H&S issues
- ⦿ To ensure that Managers and Supervisors are given the resources and support required to give effect to this Policy; and
- ⦿ Not to instruct, encourage or entice employees to breach the instructions contained in this Policy or the arrangements made in accordance with it.

Health and Safety assistance

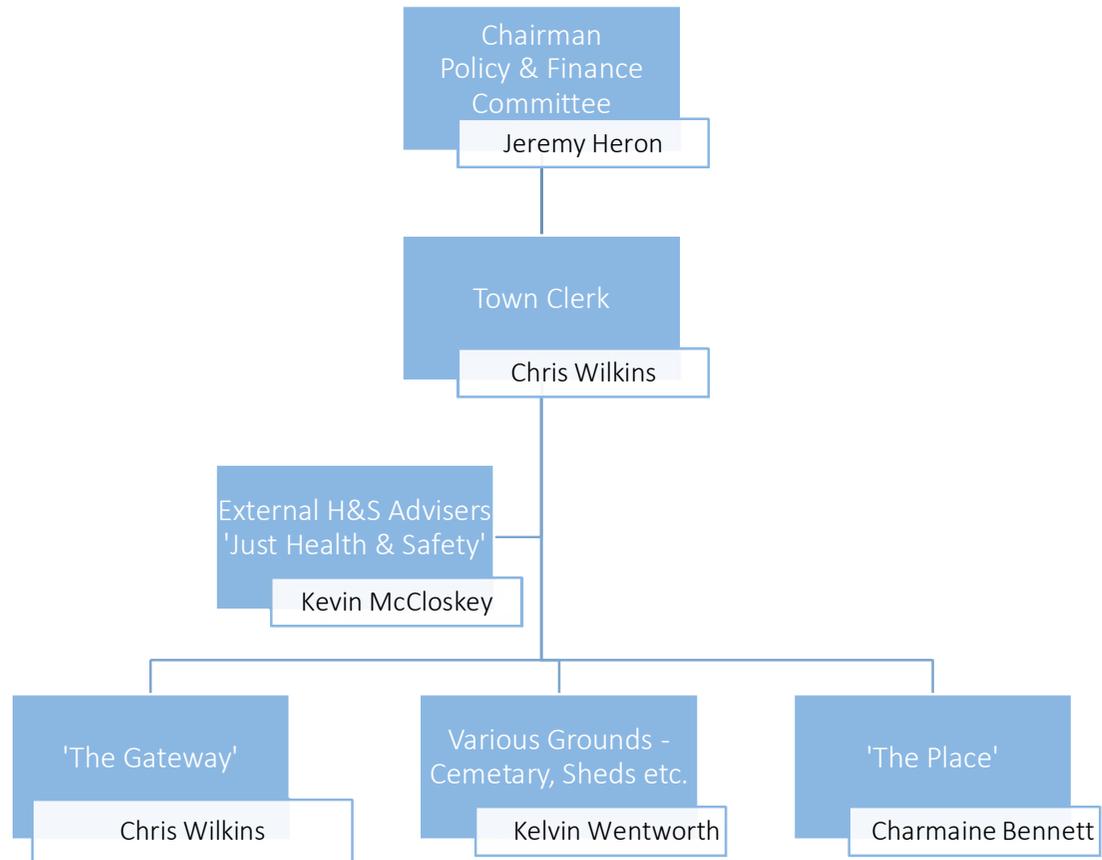
Just Health & Safety, a Bournemouth-based H&S Consultancy, has been appointed to help us comply with Regulation 7 of the Management of Health and Safety at Work Regulations 1999, by acting as our Competent Person to advise on the strategic and practical management of risk and compliance with statutory duties.

Contractors Responsibilities

Contractors have their own duties under health and safety statutory law as well as a civil Duty of Care to carry out work in a responsible manner and avoid exposing others to risks to their health and safety. Contractors also must comply with any provisions for health and safety laid out in any contract they have with Ringwood Town Council. Our obligations to contractors are laid out in the Arrangements section of our Policy



Organisation Structure for H&S Management



The Town Clerk is responsible for organising the setting up of robust Health and Safety systems within the Town Council. He has the overall responsibility for the effective planning and implementation of the H&S Policy and our strategic objectives, ensuring that adequate funds and resources are made available to achieve them.

His responsibility also includes the following:

- ⊙ Keep the Town Council H&S Policy under review, and ensure that it being implemented by clear delegation of health and safety duties and responsibilities.
- ⊙ Empower, support and motivate managers in their task of ensuring that all necessary procedures, risk assessments and systems of work are developed, agreed, implemented and reviewed.
- ⊙ Ensure that The Town Council's buildings and physical environment are in such condition as to not present risks to the health and safety of staff, contractors, visitors etc. and to ensure that adequate provisions are made for the welfare of staff.
- ⊙ Organizing for all employees to receive adequate training and information, and supervision where needed, to maintain safe standards.
- ⊙ Coordinating the carrying out of risk assessments on a prioritized basis, ensuring the controls identified are being implemented and that they are reviewed and revised where necessary.
- ⊙ Reviewing accident/incident records and ensuring that, where necessary, they are investigated and where improvements are identified action is taken to implement them.
- ⊙ Monitor progress made towards our health and safety objectives and take the appropriate action to ensure that there is a culture of continuous improvement in our H&S performance.
- ⊙ Implement disciplinary measures against employees who willfully fail to comply with the Town Council H&S policy, procedures and standards such as to create risk to themselves or others
- ⊙ Ensuring that our Health and Safety system documentation is kept in an organised, up-to-date condition in liaison with our external H&S Adviser
- ⊙ Reporting any known defects in our health and safety strategy or procedures to the Chair of the Policy and Finance Committee

The Grounds Foreman has specific responsibility for ensuring that the grounds maintenance service is run to high safety standards.

This includes:

- ⊙ Co-ordinating the implementation of health and safety procedures for all grounds maintenance activities in all fixed buildings and the various grounds we maintain
- ⊙ Conducting or co-ordinating the writing of risk assessments and safe operating procedures in liaison with our staff, contractors and our external H&S Adviser.
- ⊙ Operating in compliance with any risk assessments and safety systems developed or adopted by the Town Council for the areas under his control
- ⊙ Making regular checks to ensure that all safety rules are observed and that protective clothing and equipment is worn where required
- ⊙ Carrying out accident investigations where necessary on-site and bringing accident reports to the attention of the Town Clerk
- ⊙ Where there are specific hazards e.g. potentially dangerous machinery, then ensuring that each person who operates or supervises its use has received sufficient training so as to be competent to do so

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- ⊙ Arranging for adequate safety supervision and training for the employees under his control - in particular for young and inexperienced employees
- ⊙ Making sure that all equipment, storage facilities, plant and systems are maintained and used correctly and according to the manufacturers' instructions and in accordance with the systems put in place by Ringwood Town Council.
- ⊙ Keeping all fixed working places in his area of responsibility in a tidy and safe condition to reduce the risks of accidents and to ensure easy evacuation of the premises in an emergency
- ⊙ Helping the Town Clerk to evaluate the operational and health and safety implications of new goods, services, systems and working arrangements before, and following, their introduction

He reports to the Town Clerk on matters of health & safety performance.

H&S DUTIES OF ALL MANAGERS AND SUPERVISORS:

H&S Policy awareness/ improvement	<p>Makes themselves fully familiar with The Town Council's H&S Policy</p> <hr/> <p>Contributes to the formulation and revision of the Policy.</p>		
Policy implementation & discipline	<p>Arranges for the implementation of the health and safety policy and procedures in liaison with the other Managers, and manages the implementation of such within his/her area of responsibility.</p> <hr/> <p>Investigates and reports on serious non-compliance with our H&S Policies and procedures</p>		
Risk assessments	<p>Conducts or coordinates risk assessments on a prioritised basis, reviewing and revising them as necessary, and ensures the controls identified are implemented in safe systems of work.</p> <hr/> <p>Makes sure that the results of risk assessments are transmitted to those affected by the risks</p>		
Safety behaviour	<p>Demonstrates personal concern for health and safety at work through example and commitment, and encourages those that they manage or supervise to do the same.</p>		
Safety equipment	<p>Ensures that all necessary safety equipment is available, adequate, properly maintained and used as specified (including Personal Protective Equipment)</p>		
Information, Instruction, Training & Supervision	Info/Instruction	<p>Checks that all new employees have been taken through our H&S induction and informed of their core health and safety duties, and that further information and instruction is provided at key stages e.g., refresher training, return to work etc.</p> <hr/> <p>Makes sure that employees have been made aware of any foreseeable hazards connected with their work and risk reduction measures arising from risk assessments.</p> <hr/> <p>Draws staff's attention to safe working procedures for their area of work, seeks input and responds to comments/suggestions for improvement</p> <hr/> <p>Keeps records of information and instructions issued to staff and of those who have been on training, along with details of content</p>	
		Training	<p>Encourages &/or instruct staff who need it to go on internal and external training courses</p>
		Supervision	<p>Ensures that those that need supervision for safety reasons get it e.g. as part of controlling hazards arising out of risk assessment</p> <hr/> <p>Pays particular attention to those being trained-up or lacking experience and others in the Potentially Vulnerable Groups section of our H&S Policy</p>
	Consultation with staff	<p>Consults with staff on Health and safety matters to resolve local issues and refers strategic items to the attention of one of the Town Clerk</p>	
Incident Response	<p>Ensures that The Town Council's Accident/Incident reporting procedure is adhered to.</p> <hr/> <p>Involves themselves in the investigation of incidents in their areas of responsibility and in the development of incident prevention measures</p>		
	Monitoring progress	<p>Monitors progress towards individual H&S targets and report this regularly through to the Town Clerk</p> <hr/> <p>Notifies the Town Clerk of any concerns about fulfilling the above responsibilities</p>	

H&S DUTIES OF ALL EMPLOYEES:

Safety behaviour	Acts with due care for the health, safety and welfare of themselves and others.
	The above includes acting responsibly and not indulging in any action which could be considered unsafe to themselves or others (e.g. pranks, horseplay etc.).
	Employees must not intentionally or recklessly interfere with or misuse anything provided in the interests of health, safety or welfare
	Keeps their general work environment in a tidy and safe condition.
Safety equipment	Makes proper use of protective clothing and safety equipment provided (and in accordance with any training or instruction provided by or on behalf of Ringwood Town Council).
	Reports any loss or obvious defect in equipment and takes reasonable care of it.
Co-operation	<p>Cooperates with The Town Council's Managers by:</p> <ul style="list-style-type: none"> ⦿ Contributing to the writing of risk assessments ⦿ Cooperating with other employees in implementing The Town Council's H&S Policy ⦿ Complying with instructions and procedures for health and safety whilst at work
Following information, instructions & training given	<p>Undertakes any mandatory Health & Safety training</p> <p>Makes full and proper use of everything provided to them in accordance with any training or instructions given.</p> <p>Follows any system of work presented to them e.g. in procedure documents</p> <p>Does not operate work equipment which is associated with obvious foreseeable risk unless they have authorization to do so.</p>
Incident Response	<p>Makes sure that an appropriate and accurate record is made on The Town Council's Accident/Incident Report Form following an incident or near-miss which has (or could have) led to injury or ill-health</p> <p>Co-operates with any investigation which may be undertaken with the object of preventing incidents or their recurrence.</p>
Reporting concerns	<p>Informs their manager(s) of any shortcomings in respect of the protection arrangements for health and safety and anything that could be considered as representing a serious or immediate danger to health and safety.</p> <p>Reports to their supervisors any defects in equipment, structures or safety procedures which they are aware of and of any incidents which have led or might have led to injury or damage.</p>



Hampshire Association of Local Councils Ltd

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President: Professor John Denham FRSA

Chief Executive: Steven M Lugg PG Dip. CMgr FCMi FSLCC

Membership Document for the year 1st April 2018 to 31 March 2019

Name of Council : _____ Parish / Town Council

Legal Rights :

As per the Memorandum and Articles of the Company, the member council agrees to be bound by the regulations therein.

Every member council is entitled to send representatives to the meetings of its District Association.

Each District Association shall select four members to become the representatives to the Company Board, one of whom shall be the Director for that district.

Every Member Council shall have the right to attend and vote at the Company AGM

- provided that the affiliation fees for the current year have been paid before 1st of July of that year
- provided that all other fees from the Company have been paid within the 30 day terms

Membership Rights :

Every member council with voting rights will be given access details for the relevant information pages on the Company [website](#).

The members and officers of every member council shall have the right to seek advice and support from the officers of the Company in matters pertaining to the running of the council.

The Company reserves the right to charge for training and advice that it deems outside the amount provided by the affiliation fee.

Member and Company Obligations :

Both members and the Company shall treat each other in accordance with the [Seven Principles of Public Life](#) and all current regulations and legislation.

No member shall ask the Company to assist them in acting in a manner that is Ultra Vires to the legislative framework governing Local Councils.

Complaints :

If a member council is deemed by the board to no longer be a qualified member of the Company, they may be excluded as per the legal framework of the Company.

If a member of the Company has a complaint against the Company, it shall be taken up according to the published complaints procedure.

Confirmation :

Payment of the affiliation fees shall be deemed as acceptance of these terms.

The Council's minute reference on which the payment is approved should be noted.

Signed on behalf of the Company



Chief Executive
Steven Lugg



Secretary
Eleanor Greene



Chairman
Mike Evans

Minute Reference of approval by the Council _____ dated _____

**EXTRACT FROM THE MINUTES OF THE RECREATION, LEISURE AND OPEN SPACES
COMMITTEE ON 4TH APRIL 2018**

OS/5767

REPLACEMENT OF ROLLER-MOWER ATTACHMENT

The Town Clerk referred Members to his report (*Annex E*) and asked for an indication as to whether the roller-mower attachment should be replaced at a net cost of £4,800 (taking into account the trade-in values of both the roller-mower attachment and the grass topper) or whether the repairs required should be commissioned at a cost in the region of £978.

Cllr Heron commented on the absence of a structured replacement programme for machinery and cautioned the practice of replacing equipment on an emergency basis, as this depleted earmarked reserves unexpectedly. He highlighted that the funding to purchase the roll-on mower required a transfer from the general reserves and not the machinery replacement provision. Para 2.1 of the report indicates that the item was due for disposal this year, according to the asset register, and the funds available for its replacement are as a result of an underspend on the budget for the roll-on mower. Cllr Heron's view was that this underspend should be returned to the general reserve and was not available to spend.

The Town Clerk indicated that the Responsible Finance Officer had recently undertaken a review of the asset register with the Grounds Foreman and this was being updated and he awaited the production of a proper document, which would be the foundation of a major equipment replacement programme. This would help in determining whether the current annual provision was sufficient.

RECOMMENDED TO POLICY AND FINANCE COMMITTEE:

That the matter be considered further and to determine whether to approve the purchase of a new Major Roller-Mower attachment in part-exchange for the existing two Major mower attachments at a net cost of up to £4,800, as early as practicable in the next financial year or to commission essential repairs to the existing attachment.

ACTION C Wilkins

Replacement of roller-mower attachment

1. Introduction and reason for report

- 1.1 The council owns a Major 8400 Roller-Mower attachment for the tractor (see Figure 1 below). This has four gearboxes, one of which has failed (see Figure 2 below) and another of which is showing signs of wear. The question now arises of whether to commission repairs or seek to replace it.

Figure 1 – Major Roller-Mower
(Note – This is a Library image)



Figure 2 – Worn gearbox
(Note mis-alignment of white marks)



2. Background information, options, impact assessment and risks

- 2.1 The existing attachment was bought in 2008 for £3,167 plus VAT. It is scheduled for disposal this year. New gearboxes cost £409.80 plus fitting each. It will also require new blades this year at a cost of £159. So, the potential cost of maintaining it in usable condition this year alone is likely to exceed £978. There is clearly also a risk that the two remaining gearboxes will require replacement soon. This attachment is used extensively and will be needed very soon.
- 2.2 A new, like-for-like, replacement Major Roller-Mower would cost £5,500. The existing attachment could be tendered in part-exchange at a value of £400.
- 2.3 The Council also owns a Major 601 grass topper attachment (see figure 3 for a library image – not the actual item). This was bought in 2006 for £650. Although not scheduled for disposal until 2026, it is now very little used and could be tendered in part-exchange at a value of £350-400.
- 2.4 The grounds foreman has pointed out that if both existing attachments are traded-in, the combined net cost of a new attachment and front-deck mower will still be less than the budget for replacement of the latter alone given the saving he has achieved in respect of that purchase.

Figure 3 – Major Grass-topper:



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3. Issues for decision and any recommendations

- 3.1 ***Whether to seek authorization from the Policy & Finance Committee for the purchase as early as practicable in the next financial year of a new Major Roller-Mower attachment in part-exchange for the existing two Major mower attachments at a net cost of up to £4,800 or to commission essential repairs to the existing attachment.***

For further information, contact:

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

Go New Forest Membership & Promotional Proposal for Ringwood Town Council

BACKGROUND

GO New Forest (GNF) was established as a not for profit Community Interest Company following the transfer of the New Forest's tourism service from New Forest District Council exactly one year ago. Since then, GNF has enhanced much of its service provision such as investing over £35,000 in building a completely new version of www.thenewforest.co.uk; the creation of the Forest Finder, a brand new publication aimed at local residents and businesses; and the refreshment of the old Brand New Forest Card as the GO New Forest Card.

GNF has also grown its membership base to over 220 local visitor economy businesses and is now concentrating on the more commercial aspects of its work such as the promotion of New Forest town and village centres. Over the last few months GNF Officers have been in discussions with the Mayor of Ringwood Cllr Tim Ward and other interested members of the local community to investigate the viability of creating a GNF led coordination of the promotion of Ringwood, its community events and commercial and leisure offer to a radius of approximately 2 hours drive time, and to residents.

PROPOSAL

Go New Forest is happy to make all its content, promotional services, website and digital platforms and channels to distribute agreed messages and content on Ringwood as a must visit destination for commerce and pleasure and work with an agreed "Ringwood Marketing Group" to deliver a coherent and connected action plan to market the town and its surrounding area's events, facilities and general offer. The purpose of the action plan would be to promote Ringwood events, shopping, leisure and food & drink to residents, day visitors and the area's millions of staying visitors.

In doing so, GNF would require Ringwood Town Council to join GO New Forest as a Town & Village member at a reduced rate of £200.00 + VAT (usual rate £250.00), and for this fee GNF would coordinate the provision of new Ringwood content, imagery on www.thenewforest.co.uk and coordinate promotional public relations and marketing activity.

It's worth noting that www.thenewforest.co.uk receives over one million unique user visits and nearly 5 million page views per year. The Ringwood pilot programme would be the first of its kind and, once successfully constructed, would be replicated in all other key towns & villages throughout the district. In addition appropriate local websites, videos and photographs would connect into relevant Ringwood content on www.thenewforest.co.uk, local events would be added to the website's what's on pages and shared throughout GO New Forest's Social Media distribution programme and via all its other members businesses social media channels.



Item No.	Name	Recent developments	Resource use				Finish in 2017-18?	Notes
			Finance			Staff time		
			Budget	Spent to date	Predicted out-turn			
Projects with budgetary implications (bids included in 2017-18 budget)								
A1	File Management System	Clerk met with an NFDC ICT services manager	£2,500	£0	£0	Minimal	Unlikely	ICT services are currently supplied by NFDC but the service level agreement has expired. Members agreed to move the budget to an earmarked provision until there is staff capacity to implement it.
A2	Training – Staff	The full cost of training this year is now expected to be covered by the normal recurrent budget without any recourse to this additional provision.	£2,035	£0	£0	None	Probable	The exceptional training planned this year is not being undertaken owing to the change in clerk and the revised health and safety management arrangements now agreed.
A3	Training – Members	The full cost of training this year is expected to be covered by the normal recurrent budget without any recourse to this additional provision.	£640	£0	£0	None	Probable	The exceptional training planned this year is not being undertaken owing to the change in clerk.
Projects with budgetary implications (not included in 2017-18 budget but added since)								
B1	Gateway – heating & cooling upgrade	NFDC has awarded contract to A1R Services Ltd. Cost is now £36,821.		£0	£9,574	Minimal	Unlikely	NFDC is project manager. RTC share is 26%. Cost to be met from reserves. Work has started.
Projects with no budgetary implications								
C1	Post-audit action plan	The Financial Regulations were considered at the March meeting.				Significant	Definite	The Financial Regulations will be further considered at the April meeting



