



# ANDOVER TOWN COUNCIL

Policy & Resources Committee Meeting Agenda

Tuesday 21 February 2023

To the Members of the **Policy & Resources Committee**:

Cllr R Hughes (Chairman), Cllr S Waue (Vice Chairman), Cllr D Coole, Cllr L Gregori, Cllr N Long,  
Cllr R Meyer, Cllr M Mumford and Cllr E Reynolds.  
(Copies to all other Members of the Council)

You are hereby summoned to attend a Policy & Resources Committee meeting to be held **at The Lights, Andover on Tuesday 21 February 2023 at 6.30 pm** when it is proposed to transact the following business: -

Gail Foster

Town Clerk

15 February 2023



# ANDOVER TOWN COUNCIL

Policy & Resources Committee Meeting Agenda

Tuesday 21 February 2023

MEMBERS OF THE PUBLIC ARE WELCOME TO ALL MEETINGS; In line with Andover Town Council's "Recording at Meetings" Policy, Members and the public are requested to note that this meeting will be recorded by the Council and may also be subject to the recording by members of the public.

## Item 1: Apologies for Absence

To **receive** and **accept** apologies for absence.

## Item 2: Declarations of Interest

To **receive** and **note** any declarations of interests relevant to the agenda.

## Item 3: Minutes of the last meeting

To **agree** the Minutes of the Policy and Resources Committee meeting held on 10 January 2023 - attached at **Appendix A (Page 7)**.

## Item 4: Public Participation

There is an opportunity for members of the public to make statements or ask questions on items on the agenda or on the items relevant to the Town to which an answer may be given in the meeting and recorded in the minutes or, if necessary, a written reply will follow or the questioner will be informed of the appropriate contact details. Each person is limited to 3 minutes and the total amount of time set aside will be 15 minutes.

## Item 5: Risk Management Scheme

To **consider** and **approve** recommendations – see attached at **Appendix B (Page 11)**

## Item 6: Financial Risk Assessment

To **consider** and **approve** recommendations – see attached at **Appendix C (Page 16)**

## Item 7: Financial Regulations Review

To **consider** and **approve** recommendations to Full Council - report attached at **Appendix D (Page 19)**

## Item 8: Scheme of Delegation

To **consider** a draft Scheme of Delegation and **approve** recommendations – See below.



### ANDOVER TOWN COUNCIL SCHEME DELEGATION

**This Scheme of Delegation<sup>1</sup> authorises the Officers as specified to act with delegated authority in the specific circumstances detailed.**

#### 1. Planning application responses

- 1.1 If a planning application is received and the deadline for comments from Council expires before the next scheduled meeting of council, the Proper Officer or Committee Officer will request a time limit extension from the Borough Council. If an extension is not granted, or a meeting is not quorate in time for responses to be formally discussed, the Proper officer or Committee Officer shall be delegated to send comments relating to the application on behalf of council after requesting each member's opinion by email. This remedy should not be used if there is time and availability to call a committee meeting.

#### 2. Payments of invoices / fees / subscription.

2.1 The RFO has the delegated authority to make certain payments without waiting for the payment authorisation as described in clause 4 and 5 of the Financial Regulations provided the payments relate to the conditions set out below and are reported to Council after payment.

- 2.2.1 Invoices relating to the last list of Service Contracts or List of Memberships or Subscriptions approved by Council.
- 2.2.2 Any Contract that has singularly been resolved to be added to the list in 2.2 or 2.3.
- 2.2.3 Employee's Salary Payments, Pension Contributions, HMRC Tax and N.I. payments.
- 2.2.4 Routine expenses for Officers against receipts checked by the RFO.
- 2.2.5 Utilities and Services charges
- 2.2.6 VAT or other payments to HMRC
- 2.2.7 Invoices or Expenses for maintenance or repairs carried out by Councillors, Wardens, Volunteers or Contractors at the request of the Town Clerk, but always subject to clauses 4.1 and 4.5 of the Financial Regulations.

#### 3. Urgent Matters

- 3.1 In the event of any matter arising ***which requires an urgent decision*** notwithstanding delegated powers granted by paragraph 2.1 above, the Clerk shall forthwith consult with the Chairman/Mayor

and Chairman of the Policy and Resources Committee, and those Members so consulted together with the Clerk shall have delegated power to act on behalf of the Council in respect of the particular matter then under consideration.

- 3.2 Before exercising the delegated powers granted by paragraph 3.1 above, those Members consulted shall consider whether the matter is of sufficient interest to justify calling an Extraordinary Meeting of the Council.
- 3.3 Whenever any action is taken under this Section 3, full details of the circumstances justifying the urgency and of the action taken shall be submitted in writing to the next available meeting of the Council.

<sup>1</sup> s101 of the 1972 LGA

## **Item 9: Update on Banking Signatories/Bank Mandate**

To **receive** and **consider** recommendations to Full Council for approval – report attached at **Appendix E (Page 29)**

## **Item 10: Budget Update for 2022-2023**

To **note** report and to **receive** questions from Councillors – attached at **Appendix F (Page 31)**

## **Item 11: Policies List**

To **note** work in progress and to **receive** questions from Councillors – report attached at **Appendix G (Page 45)**

## **Item 12: Investment Strategy**

To **consider** recommendations to move funds to alternative financial institutions to obtain higher interest rates and reduce risk – report attached at **Appendix H (Page 47)**

## **Item 13: Quarter End Payment and Receipt Reports as per Financial Regulations 4.8**

To **consider** a report to comply with Financial Regulations 4.8 – attached at **Appendix I (a) (Page 49)**

To **consider** the format for reporting to Council and if appropriate, to approve the 31 December 2022 report – attached at **Appendix I (b) (Page 50)**

## Item 14: Method of Accounts Reports for Prior Year Ends

To **consider** which Accounting Reports the Council wishes to receive at Year End (outside of AGAR).

<b>Produced for:</b> Policy & Resources Committee	<b>Date of Report:</b> Wednesday 15 February 2023							
<b>Summary of Key Issues</b> There are statutory requirements for reports at Year End as detailed in the Joint Panel on Accountability and Governance Practitioner’s Guide. Aside from these Statutory reports there are no other accounting reports held by the council for prior years. The RFO requires clarification from Council as to what other reports are required, if any for the end of the current financial year.								
<b>Statutory Reports which will automatically be produced:</b> <ul style="list-style-type: none"><li>• AGAR – Annual Internal Audit Report</li><li>• AGAR - Annual Governance Statement 1</li><li>• AGAR – Accounting Statement 2</li><li>• Reserves reconciliation</li><li>• Bank Reconciliation</li><li>• Explanation of variances</li><li>• Summary of payments over £500.</li></ul>								
<b>Additional Reports available:</b> <table><tr><td>List of Debtors and Creditors</td></tr><tr><td>Final Budget Report</td></tr><tr><td>Cashbook</td></tr><tr><td>Statement of Income and Expenditure</td></tr><tr><td>Trial Balance</td></tr><tr><td>Balance Sheet</td></tr><tr><td>VAT return information</td></tr></table>		List of Debtors and Creditors	Final Budget Report	Cashbook	Statement of Income and Expenditure	Trial Balance	Balance Sheet	VAT return information
List of Debtors and Creditors								
Final Budget Report								
Cashbook								
Statement of Income and Expenditure								
Trial Balance								
Balance Sheet								
VAT return information								
<b>Committee to consider if the following can be approved for recommendation to Full Council:</b> <ol style="list-style-type: none"><li>1. To consider which reports should be provided from the additional reports table.</li><li>2. To consider if any other reports should be requested for the RFO to investigate the provision of.</li></ol>								

Note: The person to contact about this report is Gail Foster (Town Clerk), Andover Town Council, Office 108, Flr 4, Incuhive, Chantry House, Andover.

Tel: 01264 335592

Email: [townclerk@andovertc.co.uk](mailto:townclerk@andovertc.co.uk)

Website: [www.andover-tc.gov.uk](http://www.andover-tc.gov.uk)

Distribution: To all Councillors

## Item 15: Committee Work Programme

To **review** and **update** the current Committee Work Programme attached at **Appendix J (Page 68)**

## Item 16: Date of the Next Meeting

Members are requested to note the date of the next meeting: **Tuesday 2 May 2023, to be held at The Lights, starting at 6.30pm.**

# Appendix A: Minutes of the last meeting

# A

## Minutes of Policy & Resources Committee

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### Time and date

6.30pm, Tuesday, 10 January 2023

### Place

The Lights, Andover

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### Details of Attendance:

#### Members of the Committee:

Cllr R Hughes (Chairman) (P)

Cllr S Waue (Vice Chairman) (P)

Cllr D Coole (A) Cllr L Gregori (P) Cllr N Long (P) Cllr R Meyer (A) Cllr M Mumford (P)  
and Cllr T Reynolds (P)

#### Officers Present:

Gail Foster (Town Clerk)

Tor Warburton (Deputy Clerk)

**Members of the Public:** Unknown

**Members of the Press:** Unknown

#### PR 104/01/23 APOLOGIES FOR ABSENCE

Apologies were received from Councillors D Coole and R Meyer.

#### PR 105/01/23 DECLARATIONS OF INTEREST

Declarations of Interests were declared by Councillors E Reynolds and N Long in Item 5 of the agenda.

#### PR 106/01/23 MINUTES

It was proposed by Councillor N Long and seconded by Councillor M Mumford that the Minutes of the Policy and Resources Committee meeting held on 22 November 2022 be signed by the Chairman as a correct record.

A vote was taken:

FOR – 5, AGAINST – 0, ABSTENTIONS - 1

**RESOLVED: That the Minutes of the Policy and Resources Committee meeting held on 22 November 2022, be signed by the Chairman as a correct record.**

**PR 107/01/23 PUBLIC PARTICIPATION**

*The notes below are a precis of statements/questions. They are not recorded word for word.*

**Member of Public 1:**

I would like verbal answers today and written confirmation to follow.

I note you plan to discuss the proposed Council budget, with the RFO suggesting no rise. This is commendable and should be adopted. However, might I suggest that multiple savings should be sought with a view to lowering the financial burden on the residents you all serve.

Which Councillors were involved in the creation of this draft budget? If all the Councillors were not involved, can the public be told why not?

In item 6, you plan to appoint members to a HR Sub-Committee. I can not see any Terms of Reference, which indicates what this Sub-Committee will be tasked with or measured against. Where is the accountability to be found and the transparency? Are the Terms of reference fit for purpose and who decided that?

**Chairman's Response:**

Full Council decided them some months ago, in September. They are all there in the public domain.

**Member of Public 1:**

Were the staff consulted on the need for the Sub-Committee or has the Council decided to take it upon themselves to impose their will?

I recall reading that the independent HR review instructed that the former HR Sub-Committee be disbanded. What has changed to justify it's rebirth?

The public look forward to reading your answers.

**Chairman's Response:**

The Town Clerk will advise you on the Sub-Committee.

**Town Clerk:**

It is recommended to have a HR Sub-Committee, to handle all employment matters relating to the Clerk without requiring all issues to be handled by Full Council.

**Member of Public 1:**

I could not find the Terms of Reference for the Sub-Committee. There was a discussion about it being reformed but not what the Terms of Reference for it would be.

**Town Clerk:**

They were in an agenda I read online. The Panel would be reformed on the existing terms. We can send you the version that currently exists and ensure it is on the website. It may not be done in the next four weeks but I will be working on it as fast as I can.

**PR 108/01/23 DRAFT BUDGET FOR 2023/2024**

The Town Clerk gave the Members an overview of the Council's accounts using various reports, explained how the funding is made up and confirmed that the Operational and Earmarked Reserves were correct with no missing funds. The Council is in a very good position.



Members considered the proposed Draft Budget for 2023/2024, to be recommended to Full Council on 25 January 2023 for final consideration.

### **Community & Events Expenditure:**

It was proposed by Councillor N Long and seconded by Councillor M Mumford that:

- The Expenditure Budget Lines 4700/3 to 4190/1/1 inclusive, be amalgamated into a singular Grants Budget Line.
- The £10,500.00 Youth Support funds, the £10,500.00 Grants funds and £3,150.00 Emergency Funding funds be amalgamated and put into the singular Grants Budget Line.
- The singular Grants Budget Line total becomes £24,150.00.

A vote was taken:

FOR – 5, AGAINST – 1, ABSTENTIONS – 0

### **RESOLVED: That:**

- **The Expenditure Budget Lines 4700/3 to 4190/1/1 inclusive, be amalgamated into a singular Grants Budget Line.**
- **The £10,500.00 Youth Support funds, the £10,500.00 Grants funds and £3,150.00 Emergency Funding funds be amalgamated and put into the singular Grants Budget Line.**
- **The singular Grants Budget Line total becomes £24,150.00.**

### **Assets Expenditure:**

It was suggested that Budget Line 4210/7 heading be amended to read “Telephone”

### **Allotments Expenditure:**

Members agreed that the Allotment Toilet provision would be added to the next Full Council agenda, to discuss and agree whether the toilets would be removed completely or kept on the Allotment sites. The Budget would then be amended either way.

### **Summary Expenditure:**

It was proposed by Councillor S Waue and seconded by Councillor N Long that a nil increase in the 2023/2024 precept, raising a precept of £361,801.70 (three hundred and sixty one thousand, eight hundred and one pounds and seventy pence) based on a tax base of 17,444 Band D Equivalent Dwellings, be accepted and recommended to Full Council for approval. Councillor L Gregori requested recorded vote.

<b>COUNCILLOR</b>	<b>FOR</b>	<b>AGAINST</b>	<b>ABSTENTION</b>
R Hughes	<b>X</b>		
S Waue	<b>X</b>		
L Gregori	<b>X</b>		
N Long	<b>X</b>		
M Mumford	<b>X</b>		
E Reynolds	<b>X</b>		
<b>TOTAL</b>	<b>6</b>		

**RESOLVED: That a nil increase in the 2023/2024 precept, raising a precept of £361,801.70 (three hundred and sixty one thousand, eight hundred and one pounds and seventy pence) based on a tax base of 17,444 Band D Equivalent Dwellings, be accepted and recommended to Full Council for approval.**

On behalf of the Members of the Policy & Resources Committee, the Chairman gave thanks to the Town Clerk and Deputy Clerk, for their hard work with the Budget.

**PR 109/01/23    HR SUB-COMMITTEE**

The following Councillors were put forward to be members of the HR Sub-Committee: Councillors R Hughes, M Mumford, L Gregori, E Reynolds and S Waue.

It was proposed by Councillor R Hughes and seconded by M Mumford that Councillors R Hughes, M Mumford, L Gregori, E Reynolds and S Waue, be appointed as Members of the HR Sub-Committee.

A vote was taken which was unanimous.

**RESOLVED: That Councillors R Hughes, M Mumford, L Gregori, E Reynolds and S Waue, be appointed as Members of the HR Sub-Committee.**

**PR 110/01/23    COMMITTEE WORK PROGRAMME**

Members noted the Committee Work Programme.

No items were requested to be added.

**PR 111/01/23    DATE OF THE NEXT MEETING**

Members noted that the date of the next meeting would be **Tuesday 21 February 2023, at The Lights, starting at 6.30pm.**

The Chairman closed the meeting at 8.14pm.

# Appendix B: Risk Management Scheme

# B



## ANDOVER TOWN COUNCIL

### RISK MANAGEMENT SCHEME

It is acknowledged that there are different types of risk present which affect the council's ability to perform its objectives. In accordance with the Governance and Accountability for smaller authorities in England, and the Practitioners Guide dated March 2022, the council have set out a scheme for the management of all risk.

#### 1. IDENTIFICATION. - Risks that have been identified for the Council are:

Financial	Loss or theft of money or income
Security	Fraud, theft
Property	Damage to property
Legal	Breaking the law or being sued
IT	Failure of IT system or mis-use
Reputational	Any action that could be taken which would harm the authority's public reputation

#### 2. ASSESSING THE RISK. - A matrix is used to identify assess the risk. All our risk assessment templates use the below methodology.

Hazard Severity (Impact)			Likelihood of Occurrence (Odds)		
1	Nil	Trivial or insignificant harm to persons, property or business activities	1	Not likely	There is no real likelihood of it occurring.
2	Slight	Causing minor harm allowing work / activities to continue	2	Possible	Possible occurrence, but potential is minimal.
3	Moderate	More Serious, capable of resulting in 3 or more days off work for one or more individuals, or property damage resulting in a temporary interruption to business activities with some financial loss.	3	Quite Possible	Incident will only happen if several factors are present.
4	High	Possible fatality or serious injury to an individual. Longer term interruption to business and/or high financial costs.	4	Likely	Regular incidents occur, but no injury. May result in injury with additional factors introduced.
5	Very High	Multiple fatality and/or destruction to work environment. Long term or permanent business interruption and/or very high financial costs.	5	Very Likely	Almost 100% certainty that an incident will occur, or it is a common occurrence.

A risk factor can be found using the equation, ranging from 1 (no severity and unlikely to happen) to 25 (just waiting to happen with potentially disastrous results). However, it is important to judge both the severity and the likelihood independently. Having identified the numerical risk factor, the 'risk matrix' will help determine the urgency of the action.

RISK ASSESSMENT MATRIX.									
Likelihood (ODDS)	Potential Severity (IMPACT)								
	1	2	3	4	5	1-5	Low Risk	Tolerable	Little or no action required
	2	4	6	8	10	6-9	Medium Risk	Unacceptable	Some action required and monitor during event.
	3	6	9	12	15	10-25	High Risk	Unacceptable	Urgent action required. Stop process. Compensatory measures / new procedures must be put in place within 24hrs. Resolving the issue may take longer, but must be in hand. (People may need to be removed from the risk whilst it is assessed.)
	4	8	12	16	20				
	5	10	15	20	25				

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Next review: Feb 2024



# ANDOVER TOWN COUNCIL RISK MANAGEMENT SCHEME

3. **ADDRESSING THE RISK.** Once a risk has been identified, there are four courses of action that can be followed:

<b>Tolerate the risk</b>	<ol style="list-style-type: none"> <li>Where risk is low or can be contained by a simple contingency plans</li> <li>Where controls are not proportional to the risk</li> <li>Where risk is unavoidable. (Terrorism.)</li> <li>Where the activity is important to the community and risk can be accepted</li> </ol>
<b>Treat the risk</b>	<ol style="list-style-type: none"> <li>Introduce controls or procedures</li> <li>Delegate to staff</li> <li>Implement councillor scrutiny</li> <li>Setting up prevention techniques</li> </ol>
<b>Transfer the risk</b>	<ol style="list-style-type: none"> <li>Buying in service from a specialist</li> <li>Sub contract</li> <li>Take professional advice</li> <li>Taking insurance to cover the risk</li> </ol>
<b>Terminate the risk</b>	<ol style="list-style-type: none"> <li>Stopping the activity or not starting where the risk is intolerable.</li> </ol>

4. **REPORTING THE RISK.** Once actions have been decided they must be documented, as this allows for future reviews.

Risks that have been identified as being applicable to ANDOVER TOWN COUNCIL are listed below. Councillors and the public are asked to let the Clerk know if they become aware of any other situation that should be considered.

FINANCIAL RISK												
Risk	Result	Impact score	Odds	Risk Score	Action required				Mitigation of Risk / control measures	Target date	By whom	Risk after action
					Tolerate	Treat	Transfer	Terminate				
Theft of cash income from allotment rents.	Council do not receive income / plot holders are asked to pay twice.	2	2	4	✓	✓			Encourage Bank Transfers instead of cash receipts. Require copies of receipts to be issued immediately for cash payments.  Ensure that two officers are part of the collection process.	Constant	RFO  Allotment officers	Low
Theft of cash from bank	Council may not have enough funds to operate	4-5	2	10		✓	✓		Insurance - officer / member theft. (Fidelity Guarantee) Ensure banking strategy requires dual signature of councillors	Constant	RFO & Councillors	Low
Other financial fraud		4	2	10		✓			Compliance with the council's Financial Risk Assessment.	Constant review of compliance Annual review of RA.	RFO & Councillors	Low

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Risk	Result	Impact score	Odds	Risk Score	Action required				Mitigation of Risk / control measures	Target date	By whom	Risk after action
					Tolerate	Treat	Transfer	Terminate				
Precept / Budget miscalculation	Inadequacy of precept for council to carry out their Statutory Duties or contracts/projects due to overspending.	5	2	10		✓			Monthly budget reviews and draft budgeting for possible projects in the coming financial year. Precept amount is requested in writing and visible on all budget reports. Contracts are checked before payments are made.	Monthly.	RFO & Councillors	Low
Contracts are entered into unfairly.	Risk of penalties or litigation.	3	2	6		✓			Ensure 3 quotations are received for most expenditure. Consideration of contract tendering procedures and legal requirements.	As necessary	RFO	Low
Salary paid incorrectly, Funds owed to HMRC.	Employee overpaid and difficult to recover tax.	2	2	4		✓	✓		Third party contractor to provide calculations. Auditor to check the payslips twice a year.	Monthly	RFO / Auditor	Low
Fraud by staff.	Financial loss.	2	2	4		✓			P+R Committee Chairman to verify receipts against entries in the accounting system.	As necessary	RFO / Chairman	Low
Election costs	Unexpected expenditure	3	1	3	✓				Build yearly EMRs to account for 4 yearly Election costs. Other election costs to come from General Reserves.	Immediate	RFO	Low
VAT not claimed/paid correctly	Loss of reserves and overspend for year	3	2	6		✓			Add to Clerk's "to do list" so this is not forgotten and performed after bank reconciliation.	Monthly	RFO and Councillors	Low
Insurance pay-out insufficient	Loss of reserves or bankrupting of council.	5	2	10		✓			Insurance schedule to be reviewed and summarised annually for the May meeting and minuted as such.	Annual meeting as per Standing Orders.	Clerk and Full council.	Low
Loss of Financial records	Inability to comply with legal requirements.	4	2	8		✓			All Financial data from the Accounting package is backed up in the Cloud.	Daily	RFO	Low
SECURITY RISK												
Risk	Result	Impact score	Odds	Risk Score	Action required				Mitigation of Risk / control measures	Target date	By whom	Risk after action
					Tolerate	Treat	Transfer	Terminate				
Loss of keys for Office.	Inability to access certain paper records for a period of time.	2	2	4		✓			Ensure that all Staff have their own key.	Already active.	Town Clerk	Low
Assets lost/damaged from burglary.	Unexpected expenditure for replacement / repair	2	2	4			✓		Insure against accident damage or theft.	Annual	RFO	Low
MANAGEMENT												
Risk	Result	Impact score	Odds	Risk Score	Action required				Mitigation of Risk / control measures	Target date	By whom	Risk after action
					Tolerate	Treat	Transfer	Terminate				
Loss of Town Clerk or other staff. (resignation, illness or death)	Business continuity compromised	4	3	12		✓	✓		Insure for temporary cover by locum. Ensure Staff's terms are favourable to guard against a reason for leaving. Appraisals and pay reviews and support training.	Annual	RFO HR Committee	Low
Loss of Financial records	Inability to comply with legal requirements.	4	2	8		✓			Ensure back ups are taken regularly.	Monthly	RFO	Low
Bank errors	Loss of funds	2	1	2		✓			Monthly (minimum) bank reconciliation	Monthly	RFO	Low
Insufficient banking signatories	Unable to approve payments	4	2	8		✓			Encourage councillors to become signatories in order to review the bank account and authorise payments.	When new councillors are co-opted	RFO	Low
Audit not completed	Non-compliance with statutory dates	2	2	4		✓	✓		Town Clerk to prioritise at Year End. Schedule Audit dates with Auditor WAY in advance.	Dec 2020	RFO / Auditor	Low

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# ANDOVER TOWN COUNCIL

## RISK MANAGEMENT SCHEME

Risk	Result	Impact score	Odds	Risk Score	Action required				Mitigation of Risk / control measures	Target date	By whom	Risk after action
					Tolerate	Treat	Transfer	Terminate				
Annual return issues	Incorrect or late submission	4	2	8		✓	✓		AdvantEDGE Accounts package provides a printout of data. Auditor reviews and checks data	Early April annually	RFO and Auditor	Low
Councillor Loss (resignation)	In quorate and unable to meet.	4	2	8		✓			Ensure Councillors feel valued and satisfaction in projects Maintain community engagement to ensure new councillors can be co-opted.	Constant	Full Council and Clerk.	Low
PROPERTY RISK												
Risk	Result	Impact score	Odds	Risk Score	Action required				Mitigation of Risk / control measures	Target date	By whom	Risk after action
					Tolerate	Treat	Transfer	Terminate				
Theft or damage to IT equipment or other assets	Complete loss of data and records.	5	2	10			✓		Ensure that items are insured by Council insurance policy	Annually	Clerk	Low
	Cost of replacement	3	2	6		✓	✓		Asset register compared with insurance cover	Annually Monthly		Low
Meeting location – adequacy	Inability to hold lawful meetings if exceptionally large numbers of the public arrive.	3	1	3	✓				It is very unlikely that the capacity of the Guildhall will be exceeded. In this case the meeting would be adjourned and perhaps rescheduled for an outdoor meeting.	Monthly	Clerk	Low
Meeting location – Health & Safety	Inaccessible for mobility impaired attendees. Non compliance with legislation.	2	2	4		✓	✓		Check that disabled access and facilities are available. Risk Assessments for Council use of the two premises to be written.	Annually	Clerk and Full Council.	Low
Assets failing due to lack of maintenance, leading to loss or injury.	Litigation Premature replacement costs.	4	2	8		✓	✓		Regular review of allotment equipment by wardens Yearly PAT test of electrical equipment Maintenance costs to be budgeted	Monthly Annually Annually	Clerk and Councillors	Low
LEGAL / LIABILITY												
Risk	Result	Impact score	Odds	Risk Score	Action required				Mitigation of Risk / control measures	Target date	By whom	Risk after action
					Tolerate	Treat	Transfer	Terminate				
Unlawful decisions or payments	Reporting to Monitoring officer, or being sued.	5	1	5	✓	✓			Town Clerk prepares agenda bearing in mind decisions to be taken and ensuring no decision would be ultra vires. No decisions are taken at meetings without being on the agenda. Councillors training and Clerk training	Monthly Annually	Clerk Clerk and Councillors	Low
Minutes – inaccuracy	Decisions not recorded. Interests not recorded. Resolutions not actioned	4	2	8		✓			Officer's training and considered agenda drafting.	Monthly	Clerk	Low
Agendas – legality	Legal challenge of decisions Accusations of non-transparency	4	2	8		✓			Town Clerk's training and considered agenda drafting.	Monthly	Clerk	Low
Notices – timely publication	Legal challenge of decisions	4	2	8		✓			Town Clerk's training and considered agenda drafting.	Monthly	Clerk	Low
Statutory documents – review and publication	Non-compliance with legislation. Loss of public confidence	4	2	8		✓	✓		Use SLCC and NALC templates Trained Town Clerk	As necessary	Clerk	Low

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# ANDOVER TOWN COUNCIL

## RISK MANAGEMENT SCHEME

Risk	Result	Impact score	Odds	Risk Score	Action required				Mitigation of Risk / control measures	Target date	By whom	Risk after action
					Tolerate	Treat	Transfer	Terminate				
GDPR / FOI – non compliance	Penalties / Prosecution	5	2	10		✓	✓		Have a policy Publication scheme Procedure for requests Insurance for negligence.	Annually	Clerk + RFO	Low
Public liability claims	Serious financial losses and possible bankrupting of council. Prosecution under Health and Safety laws.	5	2	10		✓	✓		Document Risk Assessments for all activities / events. Safety inspections at allotments periodically. Insurance for negligence. Clerk and councillor training.	As necessary Annually Annually	Council RFO Clerk + council.	Low
Employers liability claims	Failure to protect staff and comply with employment legislation.	4	2	8		✓	✓		Insurance policy to cover for negligence Town Clerk and Deputy Town Clerk training	Annually As necessary	RFO Clerk + council.	Low
Councillor and volunteer liability claims	Litigation and financial settlements for defamation / accident / injury to the public whilst on council business.	4	2	8		✓	✓		Trained Town Clerk Advice from SLCC membership HALC legal advice	As necessary	Clerk	Low
IT												
Risk	Result	Impact score	Odds	Risk Score	Action required				Mitigation of Risk / control measures	Target date	By whom	Risk after action
					Tolerate	Treat	Transfer	Terminate				
Loss of data	Council finds it difficult to operate or pay for services	5	2	10		✓			Use Microsoft 365 with daily backups. Ensure Councillors have lists of current contracts and obligations	Monthly back up. Annual contract review	Clerk	Low
Loss of accounts records	Unable to complete audit or annual return	5	2	10		✓	✓		Use an accounting supplier which backs up to the Cloud.	Monthly	Clerk.	Low
Inappropriate comments on Social media / websites	Litigation FOI requests Code of conduct complaints	3	2	6		✓			Only Officers to post on social media on behalf of the Council. Social Media Policy. Staff Training.	Constant	Clerk and Chairman	Low
REPUTATIONAL RISK												
Risk	Result	Impact score	Odds	Risk Score	Action required				Mitigation of Risk / control measures	Target date	By whom	Risk after action
					Tolerate	Treat	Transfer	Terminate				
Inappropriate councillor speeches or actions	Council reputation is damaged	3	2	6		✓			Councillors are given the opportunity for training. Good councillor guide is made available	As necessary	Clerk	Low
Inappropriate staff actions	Council reputation is damaged	2	2	4		✓			Ensure interview process requires request for references. Ensure training is given to staff.	On hiring Yearly	HR Committee SLCC or HALC	Low
Councillors Interests are not declared	Illegal decisions taken. Loss of public trust in PC. Code of conduct breach	4	2	8		✓			Ensure RPI forms are completed, displayed on the website and sent to the BC. Agenda item for declarations of interest at meetings	Monthly	Clerk	Low
Failure to comply with legal duties	Loss of public trust in council. Financial Penalties Prosecution of Clerk	5	2	10		✓			Ensure Clerk is trained and aware of all obligations. Minimum of CILCA level.	Immediate.	Council	Low
Breaches of code of conduct	Possible prosecution. Loss of public trust.	4	2	8		✓			Ensure Councillors regularly review the Code of Conduct. Consider adopting Civility and Respect Pledge.	Annually (at a minimum)	Clerk	Low

Version: 1.0

Approved at meeting: P+R 21 February 2023 / Minute no. TBC

Next review: Feb 2024

# Appendix C: Financial Risk Assessment

C

Risk Assessment of Financial System's internal Controls for ANDOVER TOWN COUNCIL 2022-23.  
Prepared by the Responsible Financial Officer on 13 February 2023.

Internal Control Tests		Result	How this is proved
<b>1</b>	<b>Proper Bookkeeping</b>		
1.1	Is the cashbook maintained and up to date?	✓	Bank reconciliation is completed as of this date.
1.2	Is a reputable Accounting Package used?	✓	AdvantEDGE - sector specific software - Displayed on laptop and back ups saved to Cloud. Making Tax Digital compliant.
1.3	Is the cashbook regularly balanced	✓	The Bank reconciliation is carried out weekly, and provided for Councillor review at monthly meetings and at any time upon request.
<b>2a</b>	<b>Standing Orders and Financial Regulations</b>		
2.1	Has the Council formally adopted Standing Orders and Financial Regulations, & dates approved?	✓	Yes - 11 May 2022 - MINUTE NO.s C034/5/22 and C035/5/22 These are being reviewed in
2.2	Has an RFO been appointed with specific duties noted in both contract and Fin. Regs.?	✓	Yes, additional to Proper Officer responsibilities.
2.3	Have items or services above a de minimis amount been competitively purchased?	✓	Yes, 3 quotes are obtained as necessary
<b>2b</b>	<b>Payments Controls</b>		
2.4	Are payments in the Cash book supported by invoices, authorised and minuted?	✓	Payable invoices are approved either by: 1 delegation to the RFO, via Financial Regulations or Scheme of Delegation 2 by Committees up to a certain value detailed in Terms of References. 3 by Full Council for larger payments. All are minuted by reports which are approved. Councillors can have sight of invoices where GDPR does not prevent disclosure. (Salary and remuneration)
2.5	Has VAT on payment been checked, recorded and reclaimed? Frequency, & refunds into which A/c?	✓	All VAT calculations are checked automatically by the accounting package upon entry and recorded ready for the VAT returns. All refunds are currently received into the UNITY TRUST current account. Frequency has been changed to monthly.
2.6	Is S.137 expenditure separately recorded and within the limit?	n/a	This is not necessary as the Council has the General Power of Competence.
2.7	Are the bank accounts and funds secure from theft by any member of staff or councillors?	✓	All payments require someone to set them up, and someone to approve them. Only two members of staff can set up payments, but neither of them can approve payments. Only Councillors can approve payments. As soon as is possible, the mandate will be changed to require two councillors to approve every payment.
<b>3</b>	<b>Risk Management arrangements</b>		
3.1	Does a scan of the minutes identify any unusual financial activity, projects, events etc.	✓	All events are agreed and minuted at Committee and Full Council meetings. Applications for grants are approved in the Community and Events Committee unless over a specified amount. All grants awarded are recorded in the minutes.
		?	Detailed spending is not recorded in the minutes, only reference to approved reports. Councillors should consider if this is satisfactory.



3.2	Do the minutes record the Council carrying out any annual risk assessments?	?	Risk Assessments should be carried out on Council owned property to ensure it is safe for public use. It is not clear when this was last carried out and therefore assessments should be taken of all allotment sites as soon as can be arranged.
3.3	Is insurance cover appropriate and adequate? Policy no.s and broker/company? FG cover level correct?	?	This is currently being checked (FEB 2023) as records need updating. This should be completed by March 2023.
3.4	Are internal financial controls documented and reviewed regularly?	✓	The Chair of the P+R committee checks invoices against the bank statements monthly.
4	<b>Budgetary Controls</b>		
4.1	Has the Council prepared an annual budget in support of its precept? Council minute & Date?	✓	February 8th 2023, minute no. TBC
4.2	Is actual expenditure against the budget regularly reported to the Council & minuted?	✓	Monthly on the budget report.
4.3	Have any significant budget variances been explained ?	✓	All variances are explained.
5	<b>Income Controls</b>		
5.1	Is income properly recorded and promptly banked?	✓	Income is now mainly received by Bank transfer. Any cheques are banked promptly and noted in the paying in books.
5.2	Does the precept recorded in the cash book agree to the Borough Council's notification? Yearly review of scale of fees?	✓	Cash book precept equals the BC notification. All fees are reviewed annually when the Allotments Committee and Policy and Resources Committee discuss the budget.
5.3	Are security controls over cash adequate and effective?	n/a	No Petty Cash is routinely held. Any cash received as income, is recorded in the cashbook against allotment invoices and a receipt issued immediately. Cash is promptly banked at Natwest using the Unity Trust Bank paying in card.
6	<b>Petty Cash Procedures</b>		
6.1	Is all petty cash spent noted in book / sheets with proforma &/or voucher to support, esp. those with VAT?	n/a	No Petty Cash is held.
6.2	Is petty cash reported to each Council meeting?	n/a	N/A
6.3	Is petty cash reimbursement carried out regularly?	n/a	N/A
7	<b>Payroll controls</b>		
7.1	Do staff salaries / wages paid agree with those approved by the Council and what is the review frequency?	✓	Salary is as per national scale. Incremental increases are paid in accordance with contractual terms. Net payments to Staff, and payments to HMRC and pension schemes are calculated by an external 3rd party in order to ensure no conflict of interest or possibility for miscalculation.
7.2	Are other expenses incurred by the Clerk and Staff reasonable and approved by the Council?	✓	All payments are reported to Council for verification in payment schedules.
7.3	Have PAYE/NIC/Pensions been properly operated by Council as an employer? Payment frequencies/method?	✓	All PAYE & NIC are deducted monthly based on 3rd Party Contractor calculations and are paid to HMRC monthly. The HMRC schedule is checked by the RFO for completeness each month.
8	<b>Assets controls</b>		
8.1	Does Council keep an asset register of all assets owned including serial no.s? Annual physical check noted?	?	This is currently being checked (FEB 2023) as records need updating. This should be completed by March 2023.

8.2	Are the Asset/Investment registers up to date including disposals? Note all investments held with A/C no.s.	✓	Asset registers are being updated. No investments are held. All reserves are in Unity Trust Bank
8.3	Do asset insurance valuations agree with those in the asset register?	✗	Some low value assets may not be insured.
9	<b>Bank reconciliation</b>		
9.1	Is there a bank reconciliation for each account held? Note each A/C with bank/branch & account no.	✓	Unity Trust Bank - Sort code: 60-83-01 A/C: 20334109 A/C: 20334112
9.2	Are bank reconciliations conducted regularly & with what frequency.	✓	Bank reconciliations are conducted without finalising every Monday, and finalised at the end of each month.
9.3	Have any balancing entries been explained?	No	Investigation is ongoing into a 6yr old issue with Unity Trust over missing £40.22.
10	<b>Year End procedures</b>		
10.1	Are year-end final accounts prepared on a Receipts and Payments or Income and Expenditure basis?	n/a	Income & Expenditure basis.
10.2	Do the accounts agree with the cashbook codings?	✓	This is automatically provided by the accounting package.
10.3	Is there an audit trail from underlying financial records to the accounts for both receipts & payments?	✓	Via the electronic payment records. Unity Trust Bank internet transfer records and the Paying in book.
10.4	Where appropriate, have debtors and creditors been properly recorded? Are the year-end general and earmarked reserves held at reasonable levels?	✓	Debtors and creditors are noted at Year End. Reserve levels are reasonable and funds are regularly moved to EMR for future projects when appropriate.

Signed G Foster  
Proper Officer and RFO.




13-Feb-23

# Appendix D: Financial Regulations

# D

## Financial Regulations Review and Compare Sheet.

 <b>ANDOVER TOWN COUNCIL</b> <b>REVIEW OF FINANCIAL REGULATIONS - FEB 2023</b>		
Match to 2019 NALC Template	Last version as approved at May 2022	Town Clerk advice
1. General		
identical	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 <sup>1</sup> and any individual Financial Regulations relating to contracts.	re-adopt
identical	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.	re-adopt
identical	1.3. The Council's accounting control systems must include measures: <ul style="list-style-type: none"> <li>• for the timely production of accounts;</li> <li>• that provide for the safe and efficient safeguarding of public money;</li> <li>• to prevent and detect inaccuracy and fraud; and</li> <li>• identifying the duties of officers.</li> </ul>	re-adopt
identical	1.4. These Financial Regulations demonstrate how the Council meets these responsibilities and requirements.	re-adopt
identical	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.	re-adopt
identical	1.6. Deliberate or wilful breach of these Regulations by an employee may give rise to disciplinary proceedings.	re-adopt
identical	1.7. Members of the 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.	re-adopt
minor	<del>1.8. The Responsible Financial Officer (RFO) holds a statutory office to be appointed by the council. (The Clerk has been appointed as RFO for this council and these regulations will apply accordingly.)</del> 1.8. The Town Clerk has been appointed as Responsible Financial Officer (RFO) for this Council and these regulations will apply accordingly.	re-adopt
identical	1.9. The RFO; <ul style="list-style-type: none"> <li>• acts under the policy direction of the Council;</li> <li>• administers the Council's financial affairs in accordance with all Acts, Regulations and proper practices;</li> <li>• determines on behalf of the Council its accounting records and accounting control systems;</li> <li>• ensures the accounting control systems are observed;</li> <li>• maintains the accounting records of the Council up to date in accordance with proper practices;</li> <li>• assists the Council to secure economy, efficiency and effectiveness in the use of its resources; and</li> <li>• produces financial management information as required by the Council.</li> </ul>	re-adopt
identical	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 Regulations.	re-adopt
identical	1.11. The accounting records determined by the RFO shall in particular contain: <ul style="list-style-type: none"> <li>• 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;</li> <li>• a record of the assets and liabilities of the Council; and</li> <li>• 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.</li> </ul>	re-adopt
identical	1.12. The accounting control systems determined by the RFO shall include: <ul style="list-style-type: none"> <li>• procedures to ensure that the financial transactions of the Council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;</li> <li>• procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;</li> <li>• identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;</li> <li>• 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</li> <li>• measures to ensure that risk is properly managed.</li> </ul>	re-adopt



# ANDOVER TOWN COUNCIL

## REVIEW OF FINANCIAL REGULATIONS - FEB 2023

Match to 2019 NALC Template	Last version as approved at May 2022	Town Clerk advice
identical	1.13. The Council is not empowered by these Regulations or otherwise to delegate certain specified decisions. In particular any decision regarding: <ul style="list-style-type: none"> <li>• setting the final budget or the precept (council tax requirement);</li> <li>• approving accounting statements;</li> <li>• approving an annual governance statement;</li> <li>• borrowing;</li> <li>• writing off bad debts;</li> <li>• declaring eligibility for the General Power of Competence; and</li> <li>• addressing recommendations in any report from the internal or external auditors, shall be a matter for the full council only.</li> </ul>	re-adopt
minor	1.14. In addition, the Council must: <ul style="list-style-type: none"> <li>• determine and keep under regular review the bank mandate for all Council bank accounts;</li> <li>• approve any grant in excess of <del>£5,000</del> £1,000; and</li> <li>• 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.</li> </ul>	re-adopt
identical	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).	re-adopt
<b>2. Accounting and audit (internal and external)</b>		
identical	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.	re-adopt
clarifying	2.2. On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chairman or a <del>cheque</del> signatory 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 Council or Policy & Resources Committee.	re-adopt
identical	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.	re-adopt
identical	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.	re-adopt
identical	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.	re-adopt
identical	2.6. The internal auditor shall: <ul style="list-style-type: none"> <li>• be competent and independent of the financial operations of the Council;</li> <li>• report to Council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;</li> <li>• to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and</li> <li>• has no involvement in the financial decision making, management or control of the Council</li> </ul>	re-adopt
identical	2.7. Internal or external auditors may not under any circumstances: <ul style="list-style-type: none"> <li>• perform any operational duties for the Council;</li> <li>• initiate or approve accounting transactions; or</li> <li>• direct the activities of any Council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.</li> </ul>	re-adopt
identical	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.	re-adopt
identical	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.	re-adopt
identical	2.10. The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.	re-adopt
<b>3. Annual estimates (budget) and forward planning</b>		



# ANDOVER TOWN COUNCIL REVIEW OF FINANCIAL REGULATIONS - FEB 2023

Match to 2019 NALC Template	Last version as approved at May 2022	Town Clerk advice
identical	3.1. Each committee shall review its three-year forecast of income and expenditure. Having regard to the forecast, it shall thereafter formulate and submit proposals for the following financial year to the Policy and Resources Committee and then Council not later than the end of November each year including any proposals for revising the forecast.	re-adopt
minor	3.2. The RFO must each year, by no later than November, prepare detailed estimates of all income and expenditure including the use of operational reserves and all sources of funding for the following financial year in the form of a budget to be considered by the Policy & Resources Committee and the Council.	re-adopt
minor	3.3. The Council shall consider annual budget proposals in relation to the Council's three year forecast of income and expenditure including recommendations for the use of Earmarked Reserves and Operational reserves and sources of funding and update the forecast accordingly.	re-adopt
identical	3.4. 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.	re-adopt
identical	3.5. The approved annual budget shall form the basis of financial control for the ensuing year.	re-adopt
<b>4. Budgetary control and authority to spend</b>		
clarifying	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: • the Council for all items over £5,000; • a duly delegated committee of the Council for items over £500; or • the Town Clerk, for any items below £500. Such authority is to be evidenced by a minute or by an authorisation slip duly signed by the Clerk, and where necessary also by the appropriate Chairman. Contracts may not be disaggregated to avoid controls imposed by these regulations.	re-adopt
identical	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 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").	re-adopt
identical	4.3. Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year.	re-adopt
identical	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 Council or relevant committee. The RFO will inform committees of any changes impacting on their budget requirement for the coming year in good time.	re-adopt
minor	4.5. In cases of extreme risk to the delivery of Council services, the Town Clerk may authorise expenditure on behalf of the Council which in the Town 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 £1,000. The Town Clerk shall report such action to the Chairman/Town Mayor as soon as possible and to the Council as soon as practicable thereafter.	review
identical	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.	re-adopt
identical	4.7. All capital works shall be administered in accordance with the Council's Standing Orders and Financial Regulations relating to contracts.	re-adopt
minor	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 show explanations of material variances. For this purpose "material" shall be in excess of 15%-10% or £100, whichever is the greatest of the budget.	review
identical	4.9. Changes in Earmarked Reserves shall be approved by Council as part of the budgetary control process.	re-adopt
<b>5. Banking arrangements and authorisation of payments</b>		
identical	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 regularly reviewed for safety and efficiency. The Council shall seek credit references in respect of members or employees who act as signatories.	review
identical	5.2. The RFO shall prepare a schedule of payments requiring authorisation, forming part of the Agenda for the Meeting and, together with the relevant invoices, present the schedule to Council and/or the Policy & Resources Committee. The Council / Policy & Resources Committee shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the Council or Policy & Resources Committee. The approved schedule shall be ruled off and initialled 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 authorised. 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.	re-adopt
identical	5.3. All invoices for payment shall be examined, verified and certified by the RFO 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.	re-adopt
identical	5.4. The RFO shall examine invoices for arithmetical accuracy and analyse them to the appropriate expenditure heading. The RFO shall take all steps to pay all invoices submitted, and which are in order, at the next available Council or Policy & Resources Committee meeting.	re-adopt





# ANDOVER TOWN COUNCIL

## REVIEW OF FINANCIAL REGULATIONS - FEB 2023

Match to 2019 NALC Template	Last version as approved at May 2022	Town Clerk advice
identical	5.5. The Town Clerk/ RFO shall have delegated authority to authorise the payment of items only 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/RFO certifies 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 Council or Policy & Resources 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 Council or Policy & Resources Committee; or c) fund transfers within the Councils banking arrangements up to the sum of £10,000, provided that a list of such payments shall be submitted to the next appropriate meeting of Council or Policy & Resources Committee.	re-adopt
identical	5.6. For each Financial Year the Town Clerk / RFO shall draw up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively) Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and the like for which Council or a duly authorised committee, may authorise payment for the year provided that the requirements of regulation 4.1 (Budgetary Controls) are adhered to, provided also that a list of such payments shall be submitted to the next appropriate meeting of Council or Policy & Resources Committee.	re-adopt
identical	5.7. A record of regular payments made under 5.6 above shall be drawn up and be signed by two members on each and every occasion when payment is authorised - thus controlling the risk of duplicated payments being authorised and / or made.	review
minor	5.8. In respect of grants a duly authorised committee shall approve expenditure within any limits set by Council and in accordance with any policy statement approved by Council. Any Revenue Grant in excess of £1,000 shall before payment, be subject to ratification by resolution of the council.	re-adopt
identical	5.9. 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.	re-adopt
identical	5.10. 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.	re-adopt
identical	5.11. Any changes in the recorded details of suppliers, such as bank account records, shall be approved in writing by a Member.	review
identical	<b>6. Instructions for the making of payments</b>	
identical	6.1. The Council will make safe and efficient arrangements for the making of its payments.	re-adopt
clarifying	6.2. Following authorisation under Financial Regulation 5 above, the Council, a duly delegated committee or, if so delegated, the Town Clerk/RFO shall give instruction that a payment shall be made.	re-adopt
identical	6.3. All payments shall be affected by cheque or other instructions to the Council's bankers, or otherwise, in accordance with a resolution of Council or duly delegated committee.	re-adopt
clarifying	6.4. Cheques or orders for payment drawn on the bank account in accordance with the schedule as presented to Council or committee shall be signed by <del>one</del> two members of Council <del>and countersigned by the Clerk</del> in accordance with a resolution instructing that payment. A member who is a bank signatory, having a connection by virtue of family or business relationships with the beneficiary of a payment, should not, under normal circumstances, be a signatory to the payment in question.	re-adopt
identical	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.	re-adopt
identical	6.6. Cheques or orders for payment shall not normally be presented for signature other than at a Council or Policy & Resources Committee Meeting (including immediately before or after such a meeting). Any signatures obtained away from such meetings shall be reported to the Council or Policy & Resources Committee at the next convenient meeting.	review
identical	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.	review
identical	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 are retained and any payments are reported to Council as made. The approval of the use of a banker's standing order shall be renewed by resolution of the Council at least every two years.	re-adopt
identical	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 are reported to Council as made. The approval of the use of BACS or CHAPS shall be renewed by resolution of the Council at least every two years.	review



# ANDOVER TOWN COUNCIL REVIEW OF FINANCIAL REGULATIONS - FEB 2023

Match to 2019 NALC Template	Last version as approved at May 2022		Town Clerk advice
Identical	6.10. If thought appropriate by the Council payment for certain items may be made by internet banking transfer provided evidence is retained showing which members approved the payment.		re-adopt
Identical	6.11. Where a computer requires use of a personal identification number (PIN) or other password(s), for access to the Council's records on that computer, a note shall be made of the PIN and Passwords and shall be handed to and retained by the Chairman of Council in a sealed dated envelope. This envelope may not be opened other than in the presence of two other councillors. After the envelope has been opened, in any circumstances, the PIN and / or passwords shall be changed as soon as practicable. The fact that the sealed envelope has been opened, in whatever circumstances, shall be reported to all members immediately and formally to the next available meeting of the Council. This will not be required for a member's personal computer used only for remote authorisation of bank payments.		re-adopt
Identical	6.12. 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.		re-adopt
Identical	6.13. 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.		re-adopt
Identical	6.14. 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.		re-adopt
Identical	6.15. Where internet banking arrangements are made with any bank, the Town Clerk/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.		re-adopt
Identical	6.16. 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. Breach of this Regulation will be treated as a very serious matter under these regulations.		re-adopt
significant	6.17. 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 <del>two of</del> the Town Clerk/ <del>and</del> RFO/a member. A programme of regular checks of standing data with suppliers will be followed.		review
clarifying	6.18. Any Debit Card issued for use will be specifically restricted to the Town Clerk <del>and the RFO</del> and will also be restricted to a single transaction maximum value of <del>£500</del> £250 unless authorised by Council or Policy & Resources Committee in writing before any order is placed.		review
Identical	6.19. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the Council/Policy & Resources Committee. Transactions and purchases made will be reported to the Council/Policy & Resources Committee and authority for topping-up shall be at the discretion of the Council/Policy & Resources Committee.		re-adopt
Identical	6.20. Any corporate credit card or trade card account opened by the Council will be specifically restricted to use by the Clerk/RFO 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.		review
significant	6.21 The Town Council will provide a petty cash float of £250 for the purpose of defraying operational and other expenses. Vouchers for payments made from petty cash shall be kept to substantiate the payment.		review
Identical	6.22. 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 a petty cash float of £250 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 council under 5.2 above.		review
<b>7. Payment of salaries</b>			
Identical	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 Policy & Resources Committee.		re-adopt
Identical	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 Council meeting, as set out in these regulations above.		re-adopt
Identical	7.3. No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the Council or Policy & Resources Committee.		re-adopt



# ANDOVER TOWN COUNCIL REVIEW OF FINANCIAL REGULATIONS - FEB 2023

Match to 2019 NALC Template	Last version as approved at May 2022	Town Clerk advice
identical	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	re-adopt
identical	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.	re-adopt
identical	7.6. An effective system of personal performance management should be maintained for the senior officers.	re-adopt
identical	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 Council.	re-adopt
identical	7.8. Before employing interim staff, the Council must consider a full business case.	re-adopt
<b>8. Loans and investments</b>		
identical	8.1. All borrowings shall be affected 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.	re-adopt
identical	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.	re-adopt
clarifying	8.3. The Council will arrange with the Council's banks and investment providers for the sending of a copy of each statement of account to the Chairman of the Council at the same time as one is issued to the Town Clerk <del>or</del> / RFO.	review
identical	8.4. 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.	re-adopt
identical	8.5. 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.	re-adopt
identical	8.6. All investments of money under the control of the Council shall be in the name of the Council.	re-adopt
identical	8.7. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.	re-adopt
identical	8.8. 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).	re-adopt
<b>9. Income</b>		
identical	9.1. The collection of all sums due to the Council shall be the responsibility of and under the supervision of the RFO.	re-adopt
identical	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.	review
identical	9.3. The Council will review all fees and charges at least annually, following a report of the Town Clerk.	re-adopt
identical	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.	re-adopt
identical	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.	re-adopt
identical	9.6. The origin of each receipt shall be entered on the paying in slip.	re-adopt
identical	9.7. Personal cheques shall not be cashed out of money held on behalf of the Council.	re-adopt
identical	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.	re-adopt
identical	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.	re-adopt
deleted	<del>10.10. 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).</del>	maintain deletion





# ANDOVER TOWN COUNCIL

## REVIEW OF FINANCIAL REGULATIONS - FEB 2023

Match to 2019 NALC Template	Last version as approved at May 2022	Town Clerk advice
	<b>10. Orders for work, goods and services</b>	
identical	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. Copies of orders shall be retained.	re-adopt
identical	10.2. Order books shall be controlled by the RFO.	review
identical	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 11.1 below.	re-adopt
identical	10.4. A member may not issue an official order or make any contract on behalf of the Council.	re-adopt
identical	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.	re-adopt
	<b>11. Contracts</b>	
clarifying	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 legal professionals acting in disputes; 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 Town Clerk/RFO shall act after consultation with the Chairman and Vice Chairman of Council); and 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. The Regulations require councils to use the Contracts Finder website to advertise contract opportunities, set out the procedures to be followed in awarding new contracts and to publicise the award of new contracts or public works contract which exceed thresholds in The Regulations set by the Public Contracts Directive 2014/24/EU (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 embodied in a recommendation to the Council. e) Such invitation to tender shall state the general nature of the intended contract and the Town 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 Town 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 Town Clerk in the presence of at least one member of Council. g) Any invitation to tender issued under this regulation shall be subject to Standing Orders, 418 (d) and shall refer to the terms of the Bribery Act 2010. h) 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 £500 the Town Clerk or RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 above shall apply. i) The Council shall not be obliged to accept the lowest or any tender, quote or estimate. j) 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.	re-adopt
	<b>12. Payments under contracts for building or other construction works</b>	
identical	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).	re-adopt



# ANDOVER TOWN COUNCIL

## REVIEW OF FINANCIAL REGULATIONS - FEB 2023

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significant	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. Thresholds currently applicable are: a) For public supply and public service contracts 209,000 Euros (£181,302) b) For public works contracts 5,225,000 Euros (£4,551,413) under a contract, excluding agreed variations, will exceed the contract sum of 5% or more a report shall be submitted to the Council.	re-adopt
identical	12.3. Any variation to a contract or addition to or omission from a contract must be approved by the Council and Town Clerk to the contractor in writing, the Council being informed where the final cost is likely to exceed the financial provision.	re-adopt
<b>13. Stores and equipment</b>		
deleted	<del>13.1. The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.</del>	re-adopt
deleted	<del>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.</del>	re-adopt
deleted	<del>13.3. Stocks shall be kept at the minimum levels consistent with operational requirements.</del>	re-adopt
deleted	<del>13.4. The RFO shall be responsible for periodic checks of stocks and stores at least annually.</del>	re-adopt
<b>14. Assets, properties and estates</b>		
identical	14.1. The Town 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.	re-adopt
identical	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 moveable property does not exceed £250.	re-adopt
identical	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).	re-adopt
identical	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).	re-adopt
identical	14.5. Subject only to the limit set in Regulation 13.2 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.	re-adopt
identical	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.	re-adopt
<b>15. Insurance</b>		
minor	15.1. Following the Annual Risk Assessment (per Regulation 17), the RFO shall effect all insurances and negotiate all claims on the Council's insurers in consultation with the Clerk.	re-adopt
deleted	<del>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.</del>	review
identical	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.	re-adopt
identical	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.	re-adopt
identical	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.	re-adopt
<b>16. [Charities]</b>		
deleted	<del>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.</del>	maintain deletion
<b>17. Risk Management</b>		
clarifying	17.1. The Council is responsible for putting in place arrangements for the management of risk. The Town 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	re-adopt



# ANDOVER TOWN COUNCIL

## REVIEW OF FINANCIAL REGULATIONS - FEB 2023

Match to 2019 NALC Template	Last version as approved at May 2022	Town Clerk advice
clarifying	17.2. When considering any new activity, the Town Clerk shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the council.	re-adopt
<b>18. Suspension and revision of Financial Regulations</b>		
clarifying	18.1. It shall be the duty of the Council to review the Financial Regulations of the Council from time to time. The Town 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.	re-adopt
identical	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	review
identical	The Model Financial Regulations templates were produced by the National Association of Local Councils (NALC) in July 2019 for the purpose of its member councils and county associations. Every effort has been made to ensure that the contents of this document are correct at time of publication. NALC cannot accept responsibility for errors, omissions and changes to information subsequent to publication	re-adopt

# Suggested Financial Regulation Clauses for Review.



## ANDOVER TOWN COUNCIL

### RFO'S SUGGESTIONS FOR REVIEW OF FINANCIAL REGULATIONS - FEB 2023

Town Clerk advice	Last version as approved at May 2022	Potential replacement	NO.	Reason
review	4.5. In cases of extreme risk to the delivery of Council services, the Town Clerk may authorise expenditure on behalf of the Council which in the Town 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 £1,000. The Town Clerk shall report such action to the Chairman/Town Mayor as soon as possible and to the Council as soon as practicable thereafter.	4.5. In cases of extreme risk to the delivery of Council services, <del>or the smooth running of the administration</del> , the Town Clerk may authorise expenditure on behalf of the Council which in the Town 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 £1,000. The Town Clerk shall <del>report</del> discuss such action <del>with</del> <del>to</del> the Chairman/Town Mayor <del>and the Chairman of the Policy and Resources Committee</del> as soon as possible and report to the Council as soon as practicable thereafter.	1	Any larger expenditure, over the £500 limit imposed in clause 4.1, should be discussed before the Clerk goes ahead and incurs costs.
review	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 show explanations of material variances. For this purpose "material" shall be in excess of 15% 10% or £300, whichever is the greatest of the budget.	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 <del>as at the date of the report, to the appropriate date</del> against that planned for the year as shown in the budget. These statements are to be prepared at least at the end of each financial quarter, <del>and shall show explanations of material variances for this purpose "material" shall be in excess of 15% 10% or £300, whichever is the greatest of the budget.</del>	2	This is not as easy as it sounds. Payments under headings are not always paid ratably throughout the year. The RFO will provide budget reports at every full council meeting, and therefore any over/underspend will be obvious. Explanations of variances should not be necessary as Council will have approved every payment.
review	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 regularly reviewed for safety and efficiency. The Council shall seek credit references in respect of members or employees who act as signatories.	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 regularly reviewed for safety and efficiency. <del>The Council shall seek credit references in respect of members or employees who act as signatories.</del>	3	This has not been done historically, and has not been carried out recently. At what point does a councillor become uncredit worthy of approving council funds? How would this judgement be made? Which credit agency should be used? Having 1 member of staff and 2 councillors involved in making payments should be sufficient guard against fraud.
review	5.7. A record of regular payments made under 5.6 above shall be drawn up and be signed by two members on each and every occasion when payment is authorised - thus controlling the risk of duplicated payments being authorised and / or made.	5.7. A record of regular payments made under 5.6 above shall be drawn up and <del>be reviewed by Full Council at the Annual Meeting, be signed by two members on each and every occasion when payment is authorised - thus controlling the risk of duplicated payments being authorised and / or made.</del>	4	There are many regular payments each month. Creating lists of payments for each counterpart, which need to be signed by two councillors is overkill and very time consuming. Adequate processes have been put in place to prevent duplicate payments from Jan 2023.
review	5.11. Any changes in the recorded details of suppliers, such as bank account records, shall be approved in writing by a Member.	5.11. Any changes in the recorded details of suppliers, such as bank account records, shall be <del>approved</del> notified to a bank account signatory in writing by the RFO after separate verification of the change. <del>a Member.</del>	5	Approvals of changes are not currently done. If this clause is to remain, who will carry this out? And, how will approval be obtained in time for preprint payments?
review	6.6. Cheques or orders for payment shall not normally be presented for signature other than at a Council or Policy & Resources Committee Meeting (including immediately before or after such a meeting). Any signatures obtained away from such meetings shall be reported to the Council or Policy & Resources Committee at the next convenient meeting.	6.6. Cheques or internet banking orders for payment which are not covered under clause 5.6 or any Scheme of Delegation, shall not normally be presented for signature or approval other than at a Council or Policy & Resources Committee Meeting (including immediately before or after such a meeting). Any signatures or <del>approvals</del> obtained away from such meetings shall be reported to the Council or Policy & Resources Committee at the next convenient meeting.	6	Weekly payments will be made for liabilities falling under clause 5.6 or any scheme of delegation that the council may adopt. All other payments requiring Council approval will be made after approval from Policy and Resources Committee or Full Council as appropriate. This is why the RFO will present two lists of payments, 1. Payments made, and 2. Payments requiring approval.
review	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.	6.7. If thought appropriate by the Council, payment for utility supplies (energy, telephone and water) and any National Non-Domestic Rates, or other regular payment, may be made by variable Direct Debit provided <del>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.</del>	7	What happens if new councillors suddenly refuse a direct debit payment? All payments are listed in the list required under clause 5.6.
review	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 are reported to Council as made. The approval of the use of BACS or CHAPS 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 are reported to Council as made. <del>The approval of the use of BACS or CHAPS shall be renewed by resolution of the Council at least every two years</del>	8	All payable items are made by BACS. There should be no need to reapprove this.
review	6.17. 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 Town Clerk/ and RFO/a member. A programme of regular checks of standing data with suppliers will be followed.	6.17. Changes to account details for suppliers, which are used for internet banking may only be changed if the RFO has verified verbally with the supplier that their bank account details have changed, <del>on written hard copy notification by the supplier and supported by hard copy authority for change signed by two of the Town Clerk/ and RFO/a member. A programme of regular checks of standing data with suppliers will be followed.</del>	9	Who will carry out this regular check if the RFO is not trusted to do so? Will suppliers provide hard copy notification? Can the RFO not ring the supplier and check?
review	6.18. Any Debit Card issued for use will be specifically restricted to the Town Clerk and the RFO and will also be restricted to a single transaction maximum value of £500 £250 unless authorised by Council or Policy & Resources Committee in writing before any order is placed.	6.18. Any Debit Card issued for use will be specifically restricted to the Town Clerk/ Deputy Town Clerk and the RFO and will also be restricted to a single transaction maximum value of £500 £250 unless authorised by Council or Policy & Resources Committee in writing before any order is placed.	10	The Officers currently do not have a Council Debit Card. This should be arranged if possible. Unless the limit is raised to £500, this clause will contradict clause 4.1.





Town Clerk advice	Last version as approved at May 2022	Potential replacement	NO.	Reason
review	6.20. Any corporate credit card or trade card account opened by the Council will be specifically restricted to use by the Clerk/RFO 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. Any corporate credit card or trade card account opened by the Council will be specifically restricted to use by the Town Clerk/Deputy Town Clerk/RFO and shall be subject to automatic payment in full at each month-end. Personal credit or debit cards of members or staff shall <b>only</b> not be used where another method of payment is not possible. <b>not be used under any circumstances.</b>	11	Currently the Council does not have a Debit Card, and in order to purchase some items, the Staff have no option but to use personal debit/credit cards where suppliers do not offer payment against invoice. E.g. Amazon, printer ink supplies. Fuel purchases for travel etc.
review	6.21 The Town Council will provide a petty cash float of £250 for the purpose of defraying operational and other expenses. Vouchers for payments made from petty cash shall be kept to substantiate the payment.	<del>6.21 The Town Council will provide a petty cash float of £250 for the purpose of defraying operational and other expenses. Vouchers for payments made from petty cash shall be kept to substantiate the payment.</del>	12	Delete in full as this is not currently done, and there is no need for Petty Cash, provided a prepaid Debit Card is provided.
review	6.22. 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 a petty cash float of £250 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 council under 5.2 above.	6.22. <del>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 request claim for reimbursement.</del> <del>a) The RFO shall maintain a petty cash float of £250 for the purpose of defraying operational and other expenses. Vouchers for payments made from petty cash shall be kept to substantiate the payment.</del> <del>b) Income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.</del> <del>c) Payments to maintain the petty cash float shall be shown separately on the schedule of payments presented to council under 5.2 above.</del>	13	Petty Cash is not necessary. Expenses are always paid against receipts. Keeping petty cash places extra administrative burdens on the Officers and means there is an extra process and documentation to be provided at audit.
review	8.3. The Council will arrange with the Council's banks and investment providers for the sending of a copy of each statement of account to the Chairman of the Council at the same time as one is issued to the Town Clerk or / RFO.	<del>8.3. The Council will arrange with the Council's banks and investment providers for the sending of a copy of each statement of account to the Chairman of the Council at the same time as one is issued to the Town Clerk or / RFO.</del>	14	Delete in full as this is not currently done. This would contravene employees right to privacy of net Salary Payments. It would also mean that the Council lose control of the confidentiality of data, and would breach GDPR regulation. A councillor may have oversight of the bank statements, by virtue of clause 2.2, but should not be given hard or soft copies.
review	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.	9.2. Particulars of all charges <del>to be made</del> for work done, services rendered or goods supplied shall be reported to <del>agreed annually by</del> the Council, notified to the RFO and the RFO shall be responsible for the collection of all accounts due to the Council, <del>or to initiate Debt collection procedures.</del>	15	The RFO will be copied on receivable invoices (other than allotment rents) that are sent out. Income will be reported in a separate budget line.
review	10.2. Order books shall be controlled by the RFO.	<del>10.2. Order books shall be controlled by the RFO.</del>	16	Delete in full as the Council does not have an order book. Any orders for equipment or consumables, are made by email but Town Clerk or Deputy Town Clerk, or by automatic update by electronic equipment.
review	15.2 14.2. 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.	<del>15.2 14.2. The Town Clerk or Deputy Town Clerk shall give prompt notification to the RFO of all new risks, properties, assets or vehicles which require to be insured and of any alterations affecting existing insurances.</del>	17	The RFO may not always be the Town Clerk and the RFO should always be kept informed.
review	18.2 16.2. 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	<del>18.2 16.2. 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 will be made has been drawn up and presented in advance of the Resolution to all members of Council</del>	18	The original wording is not practical. Meetings of Full Council are not held as often, and if there is reason to suspend Financial Regulations, it will likely not be known at the meeting beforehand. If the situation arises, the RFO and Chair of the Policy and Resources Committee should be able to recommend the risks of the action being undertaken.

# Appendix E: Update on Banking Signatories

# E

## To review the bank mandate.

### Produced for:

Policy & Resources Committee

### Date of Report:

Wednesday 15 February 2023

## Summary of Key Issues

To ensure the Town Council's Bank Mandate complies with the Town Council's Financial Regulations.

## Background

As at December 2022 when the current Town Clerk / RFO was appointed:

- Payments could only be set up at the bank using the previous Town Clerk's login details.
- These login details had been shared with the Temporary RFO and were given to the incoming Town Clerk.
- Payment approval was required only from 1 Councillor in order for a payment to be made.
- No new beneficiary bank accounts were able to be added to the mandate, without authorisation from the Previous Town Clerk.

This affected the ability of the Council to make payments promptly and prevented the new Town Clerk from being paid the December Salary until well into January.

## What is required by the Financial Regulations:

Clause	Summary
2.2	At least once in each quarter, and at each financial year end, a member other than the Chairman or a cheque signatory shall be appointed to verify bank reconciliations. Note: Council approved at Full Council meeting on 8 <sup>th</sup> February that this will be carried out by the Chairman of the Policy and Resources committee.
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.
5.10	The Council will aim to rotate the duties of Members in these Regulations so that onerous duties are shared out as evenly as possible over time.
6.4	Orders for payment drawn on the bank account .... shall be signed by <b>two</b> members of Council in accordance with a resolution instructing that payment.
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 <b>two</b> authorised bank signatories, are retained and any payments are reported to Council as made.
6.15	The Town Clerk/RFO shall be appointed as the Service Administrator. A number of councillors will be identified who will be authorised to approve transactions. The Mandate will state clearly the payments that can be made by the Service Administrator alone, or by the Service Administrator with a stated amount of approvals.

Staff	Service Administrators (Feb 23)	Notes
Town Clerk	✓	
Deputy Town Clerk	✓	Added in case of absence of TC.
<b>Councillors in P+R Committee</b>	<b>Signatories (Feb 23)</b>	<b>Notes</b>
Cllr R Hughes – Chairman	X	See clause 2.2
Cllr S Waue - Vice Chairman	✓	Pending bank approval
Cllr D Coole		
Cllr L Gregori		
Cllr N Long		
Cllr R Meyer		
Cllr M Mumford		
Cllr E Reynolds.	✓	
<b>Other Councillors</b>	<b>Current Signatories (Feb 23)</b>	<b>Notes</b>
Cllr R Rowles	✓	To be removed asap.
Cllr J Sangster	✓	Unable to currently login.
<b>Payments can be made by:</b>	<b>Service Administrator</b>	<b>Councillor Signatories</b>
<b>Feb 23</b>	1	& 1
<b>Future:</b>	1	& 2
<b>RFO recommends that the mandate is changed to require 2 more Councillor signatories.</b>		

**Committee to consider if the following can be approved for recommendation to Full Council:**

3. To approve the addition of two more Councillor signatories.
4. To consider who the new signatories will be.
5. To approve the addition of the Deputy Town Clerk as back up Service Administrator.
6. To approve the current situation that no payments can be made solely by Staff, without Councillor approvals.

Note: The person to contact about this report is Gail Foster (Town Clerk), Andover Town Council, Office 108, Flr 4, Incuhive, Chantry House, Andover.

Tel: 01264 335592

Email: [townclerk@andover-tc.co.uk](mailto:townclerk@andover-tc.co.uk)

Website: [www.andover-tc.gov.uk](http://www.andover-tc.gov.uk)

Distribution: To all Councillors

# Appendix F: Budget Update for 2022-2023

F

## Financial Budget Comparison

Comparison between 01/04/22 and 15/02/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		2022/2023	Actual Net	Balance	2023/2024
<b>INCOME</b>					
<b>Events &amp; Projects</b>					
3025	Town Development				
3025/1	Income from Events	£0.00	£0.00	£0.00	£0.00
3025/2	Grants	£0.00	£0.00	£0.00	£0.00
3025/3	Sponsorship	£0.00	£0.00	£0.00	£0.00
3025/4	Proms in the Park	£0.00	£0.00	£0.00	£0.00
3025/5	A-Fest	£0.00	£0.00	£0.00	£0.00
3025/6	Shilling Fair	£0.00	£0.00	£0.00	£0.00
3025	Total	£0.00	£0.00	£0.00	£0.00
<b>Total Events &amp; Projects</b>		£0.00	£0.00	£0.00	£0.00
<b>Policy &amp; Resources</b>					
36	Business Rates Refund	£0.00	£0.00	£0.00	£0.00
99	Heating & Lighting	£0.00	£0.00	£0.00	£0.00
3000	Precept	£361,801.70	£361,802.00	£0.30	£361,801.70
3001	Elections	£0.00	£0.00	£0.00	£0.00
3002	TVBC Tax band Grant	£0.00	£0.00	£0.00	£0.00
3010	Bank Interest	£0.00	£639.13	£639.13	£0.00
3011	Insurance Premium	£0.00	£0.00	£0.00	£0.00
3020	Grants Received	£0.00	£0.00	£0.00	£0.00
3021	CIL Monies	£0.00	£0.00	£0.00	£0.00
3115	VAT Write Off	£0.00	£0.00	£0.00	£0.00
3116	IT Equipment				

# Financial Budget Comparison

Comparison between 01/04/22 and 15/02/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		2022/2023	Actual Net	Balance	2023/2024
3116/1		£0.00	£0.00	£0.00	£0.00
3116	Total	£0.00	£0.00	£0.00	£0.00
3339	Mayors Events	£0.00	£0.00	£0.00	£0.00
3998	Funds held for Youth Council	£0.00	£0.00	£0.00	£0.00
3999	Funds held for Neighbourhood Plan	£0.00	£0.00	£0.00	£0.00
4000	Defibrillator	£0.00	£0.00	£0.00	£0.00
4209	Waste Removal	£0.00	£0.00	£0.00	£0.00
4211	Photocopying	£0.00	£0.00	£0.00	£0.00
4212	Payroll	£0.00	£0.00	£0.00	£0.00
<b>Total Policy &amp; Resources</b>		<b>£361,801.70</b>	<b>£362,441.13</b>	<b>£639.43</b>	<b>£361,801.70</b>
<b>Allotments</b>					
3049	Allotment Rents				
3049/1	Admirals Way	£800.00	£994.49	£194.49	£880.00
3049/2	Barlows Lane	£5,000.00	£4,201.92	-£798.08	£5,500.00
3049/3	Churchill Way	£2,200.00	£2,232.10	£32.10	£2,420.00
3049/4	Mylen Road	£1,200.00	£1,455.48	£255.48	£1,320.00
3049/5	Old Winton Road	£3,700.00	£3,066.89	-£633.11	£4,070.00
3049/6	The Drove	£5,000.00	£9,977.42	£4,977.42	£5,500.00
3049/7	Vigo Road	£5,000.00	£4,572.01	-£427.99	£5,500.00
3049/8	Ox Drove	£550.00	£420.88	-£129.12	£605.00
3049/9	Picket Twenty	£1,300.00	£0.00	-£1,300.00	£1,430.00
3049/10	Saxon Heights	£504.00	£0.00	-£504.00	£554.40
3049	Total	£25,254.00	£26,921.19	£1,667.19	£27,779.40



# Financial Budget Comparison

Comparison between 01/04/22 and 15/02/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		2022/2023	Actual Net	Balance	2023/2024
3050	Deposits				
3050/1	Admirals Way Dpst	£0.00	£0.00	£0.00	£0.00
3050/2	Barlows Lane Dpst	£0.00	£0.00	£0.00	£0.00
3050/3	Churchill Way Dpst	£0.00	£0.00	£0.00	£0.00
3050/4	Mylen Road Dpst	£0.00	£0.00	£0.00	£0.00
3050/5	Old Winton Road Dpst	£0.00	£0.00	£0.00	£0.00
3050/6	The Drove Dpst	£0.00	£0.00	£0.00	£0.00
3050/7	Vigo Road Dpst	£0.00	£0.00	£0.00	£0.00
3050	Total	£0.00	£0.00	£0.00	£0.00
3051	Allotments Other Income				
3051/1	Admirals Way - Other income	£0.00	£0.00	£0.00	£0.00
3051/2	Barlows Lane - Other income	£0.00	£0.00	£0.00	£0.00
3051/3	Churchill Way - Other income	£0.00	£0.00	£0.00	£0.00
3051/4	Mylen Road - Other income	£0.00	£0.00	£0.00	£0.00
3051/5	Old Winton Road - Other income	£0.00	£0.00	£0.00	£0.00
3051/6	The Drove - Other income	£0.00	£0.00	£0.00	£0.00
3051/7	Vigo Road - Other income	£0.00	£0.00	£0.00	£0.00
3051/8	Ox Drove - Other income	£0.00	£0.00	£0.00	£0.00
3051/9	Picket Twenty - Other income	£0.00	£0.00	£0.00	£0.00
3051/10	Saxon Heights - Other income	£0.00	£0.00	£0.00	£0.00
3051	Total	£0.00	£0.00	£0.00	£0.00
3052	Deposit Credit Interest	£0.00	£0.00	£0.00	£0.00
3054	Deposit direct payment	£0.00	£0.00	£0.00	£0.00

## Financial Budget Comparison

Comparison between 01/04/22 and 15/02/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

	2022/2023	Actual Net	Balance	2023/2024
Total Allotments	£25,254.00	£26,921.19	£1,667.19	£27,779.40
Total Income	£387,055.70	£389,362.32	£2,306.62	£389,581.10

# Financial Budget Comparison

Comparison between 01/04/22 and 15/02/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		2022/2023	Actual Net	Balance	2023/2024
<b>EXPENDITURE</b>					
<b>Events &amp; Projects</b>					
4190	Grants				
4190/1	Grants	£10,500.00	£1,650.00	£8,850.00	£24,150.00
4190/2	Grants Section 137	£0.00	£0.00	£0.00	£0.00
4190/4	Emergency Funding	£3,150.00	£0.00	£3,150.00	£0.00
4190	Total	£13,650.00	£1,650.00	£12,000.00	£24,150.00
4700	Town Centre Development				
4700/1	Notice Boards	£0.00	£0.00	£0.00	£0.00
4700/2	Christmas Lights	£23,625.00	£21,884.46	£1,740.54	£35,987.50
4700/3	A-Fest	£735.00	£735.00	£0.00	£0.00
4700/4	Shilling Fair	£735.00	£0.00	£735.00	£0.00
4700/5	Youth Clubs	£10,500.00	£0.00	£10,500.00	£0.00
4700/6	Miscellaneous Events	£0.00	£0.00	£0.00	£0.00
4700/7	Armed Forces Day	£735.00	£0.00	£735.00	£0.00
4700/8	Andover Cycling Festival	£735.00	£0.00	£735.00	£0.00
4700/9	Andover Challenges	£0.00	£0.00	£0.00	£0.00
4700/10	WW1 Event (215)	£0.00	£0.00	£0.00	£0.00
4700/11	Festival of Motoring	£735.00	£0.00	£735.00	£0.00
4700/12	Defibrillator Provision	£0.00	£125.49	-£125.49	£0.00
4700/13	Community Engagement	£630.00	£0.00	£630.00	£0.00
4700/14	Andover Carnival	£735.00	£0.00	£735.00	£0.00
4700/15	Andover Gardening Competition	£420.00	£0.00	£420.00	£0.00

# Financial Budget Comparison

Comparison between 01/04/22 and 15/02/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		2022/2023	Actual Net	Balance	2023/2024
4700/16	Pancake Day	£500.00	£0.00	£500.00	£0.00
4700/17	Tourism	£0.00	£0.00	£0.00	£0.00
4700/18	Water Butt Scheme	£0.00	£0.00	£0.00	£0.00
4700/19	Andover Proms	£0.00	£0.00	£0.00	£0.00
4700/20	Food Fair	£0.00	£0.00	£0.00	£0.00
4700/21	Gardening Fair	£500.00	£0.00	£500.00	£0.00
4700/22	Queens Jubilee 2022	£7,320.00	£5,231.99	£2,088.01	£0.00
4700/23	King's Coronation	£0.00	£0.00	£0.00	£7,320.00
4700	Total	£47,905.00	£27,978.94	£19,926.06	£43,307.50
<b>Total Events &amp; Projects</b>		£81,555.00	£29,626.94	£31,928.06	£87,457.50
<b>Policy &amp; Resources</b>					
400	IT Equipment	£0.00	£247.05	£-247.05	£0.00
4001	Corporate Management				
4001/1	Accounts Support	£2,813.00	£1,248.25	£1,564.75	£3,094.30
4001/2	Bank Charges	£907.00	£760.54	£146.46	£997.70
4001/3	Legal & Professional Fees	£7,350.00	£10,150.83	£-2,800.83	£8,085.00
4001/4	Audit Fees	£2,988.00	£570.90	£2,417.10	£3,286.80
4001/5	IT Support & Equipment	£3,400.00	£4,062.71	£-662.71	£3,740.00
4001/6	Web Site & Community Development				
4001/6/1	Web Site	£3,150.00	£413.25	£2,736.75	£3,465.00
4001/6/2	Website Hosting	£578.00	£537.00	£41.00	£635.80
4001/6/3	Newsletter	£0.00	£0.00	£0.00	£0.00
4001/6	Total	£3,728.00	£950.25	£2,777.75	£4,100.80

# Financial Budget Comparison

Comparison between 01/04/22 and 15/02/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		2022/2023	Actual Net	Balance	2023/2024
4001	Total	£21,186.00	£17,743.48	£3,442.52	£23,304.60
4100	Democratic Representation				
4100/1	Town Mayor				
4100/1/1	Town Mayor Badge & Regalia	£0.00	£0.00	£0.00	£0.00
4100/1/2	Town Mayor Allowance	£0.00	£0.00	£0.00	£0.00
4100/1/3	Remembrance Wreath	£52.50	£0.00	£52.50	£57.75
4100/1	Total	£52.50	£0.00	£52.50	£57.75
4100/2	Members Training & Courses	£1,575.00	£0.00	£1,575.00	£1,732.50
4100/3	Members Travel	£105.00	£0.00	£105.00	£115.50
4100/4	Public Building Hire	£2,000.00	£2,436.56	-£436.56	£2,800.00
4100/5	Funds Held for Neighbourhood Plan	£0.00	£0.00	£0.00	£0.00
4100/6	Refreshments	£0.00	£0.00	£0.00	£0.00
4100/7	Room Hire Fund	£0.00	£0.00	£0.00	£0.00
4100	Total	£3,732.50	£2,436.56	£1,295.94	£4,705.75
4180	Other Services to the Public				
4180/1	Election Costs	£10,000.00	£9,742.94	£257.06	£20,000.00
4180	Total	£10,000.00	£9,742.94	£257.06	£20,000.00
4200	Staffing - Employment Costs				
4200/1	Payroll	£215,000.00	£147,024.69	£67,975.31	£215,000.00
4200/2	Staff Training	£2,500.00	£0.00	£2,500.00	£0.00
4200/3	Staff Travel	£500.00	£0.00	£500.00	£0.00
4200	Total	£218,000.00	£147,024.69	£70,975.31	£215,000.00
4201	Staffing - Non Salaried				

## Financial Budget Comparison

Comparison between 01/04/22 and 15/02/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		2022/2023	Actual Net	Balance	2023/2024
4201/1	Staff Training	£0.00	£0.00	£0.00	£2,750.00
4201/2	Staff Travel / Fuel	£0.00	£258.35	-£258.35	£550.00
4201/3	Temporary Staff	£0.00	£10,884.98	-£10,884.98	£0.00
4201/4	Payroll costs	£0.00	£555.00	-£555.00	£0.00
4201	Total	£0.00	£11,698.33	-£11,698.33	£3,300.00
4204	New Building Fund	£0.00	£0.00	£0.00	£0.00
4205	Bus Shelters	£0.00	£0.00	£0.00	£0.00
4210	Administration - Office Costs				
4210/1	Petty Cash	£0.00	£0.00	£0.00	£0.00
4210/2	Office Sundries	£250.00	£58.09	£191.91	£275.00
4210/3	Rent - Office	£12,600.00	£10,551.00	£2,049.00	£13,860.00
4210/4	Rates - Office	£6,000.00	£0.00	£6,000.00	£0.00
4210/5	Water Rates - Office	£300.00	£0.00	£300.00	£0.00
4210/6	Heating & Lighting - Office	£3,150.00	£1,470.02	£1,679.98	£0.00
4210/7	Telephone & Broadband	£2,625.00	£2,249.67	£375.33	£2,887.50
4210/8	Photocopying & Printing	£4,200.00	£3,935.71	£264.29	£4,620.00
4210/9	Stationery	£800.00	£909.06	-£109.06	£1,380.00
4210/10	Postage	£1,500.00	£1,400.03	£99.97	£1,650.00
4210/11	Subscriptions/Memberships	£3,255.00	£3,894.00	-£639.00	£3,580.50
4210/12	Insurance	£4,200.00	£125.00	£4,075.00	£6,000.00
4210/14	Advertising	£0.00	£406.00	-£406.00	£300.00
4210/15	Office & Equipment maintenance	£1,750.00	£3,702.42	-£1,952.42	£1,000.00
4210/16	New Equipment & furniture	£2,500.00	£2,046.98	£453.02	£2,750.00

# Financial Budget Comparison

Comparison between 01/04/22 and 15/02/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		2022/2023	Actual Net	Balance	2023/2024
4210/17	Confidential Waste Removal	£300.00	£644.91	£344.91	£800.00
4210/18	Publications	£210.00	£280.50	£70.50	£231.00
4210	Total	£43,640.00	£31,673.39	£11,966.61	£39,334.00
<b>Total Policy &amp; Resources</b>		£296,558.50	£220,566.44	£75,992.06	£305,644.35
<b>Allotments</b>					
3053	Deposits Expenditure	£0.00	£50.00	£50.00	£0.00
4500	Allotment Service				
4500/1	Allotment Maintenance				
4500/1/1	Admirals Way				
4500/1/1/1	Services	£1,155.00	£766.72	£388.28	£0.00
4500/1/1/2	Grounds Maintenance	£800.00	£679.88	£120.12	£880.00
4500/1/1/3	Water Charges	£420.00	£390.41	£29.59	£462.00
4500/1/1/4	Repairs & Renewals	£158.00	£0.00	£158.00	£173.80
4500/1/1/5	Equipment	£158.00	£512.00	£354.00	£173.80
4500/1/1/6	Sundries	£52.00	£2.99	£49.01	£57.20
4500/1/1/7	Returned Deposits	£0.00	£0.00	£0.00	£0.00
4500/1/1/8	Pest Control	£735.00	£514.28	£220.72	£750.00
4500/1/1	Total	£3,478.00	£2,866.28	£611.72	£2,496.80
4500/1/2	Barlows Lane				
4500/1/2/1	Services	£1,155.00	£1,984.10	£809.10	£0.00
4500/1/2/2	Grounds maintenance	£1,250.00	£1,842.73	£592.73	£1,375.00
4500/1/2/3	Water Charges	£1,575.00	£1,441.58	£133.42	£1,732.50
4500/1/2/4	Repairs and Renewals	£400.00	£339.44	£60.56	£440.00
4500/1/2/5	Equipment	£158.00	£0.00	£158.00	£173.80

## Financial Budget Comparison

Comparison between 01/04/22 and 15/02/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

	2022/2023	Actual Net	Balance	2023/2024
4500/1/2/6 Sundries	£52.00	£2.99	£49.01	£57.20
4500/1/2/7 Returned Deposit	£0.00	£0.00	£0.00	£0.00
4500/1/2/8 Pest Control	£735.00	£514.28	£220.72	£750.00
4500/1/2 Total	£5,325.00	£6,105.12	£-780.12	£4,528.50
4500/1/3 Churchill Way				
4500/1/3/1 Services	£1,155.00	£833.94	£321.06	£0.00
4500/1/3/2 Grounds Maintenance	£1,400.00	£2,012.73	£-612.73	£1,540.00
4500/1/3/3 Water Charges	£525.00	£196.18	£328.82	£577.50
4500/1/3/4 Repairs and Renewals	£158.00	£5,027.20	£-4,869.20	£173.80
4500/1/3/5 Equipment	£158.00	£0.00	£158.00	£173.80
4500/1/3/6 Sundries	£52.00	£2.99	£49.01	£57.20
4500/1/3/7 Returned Deposit	£0.00	£0.00	£0.00	£0.00
4500/1/3/8 Pest Control	£735.00	£514.28	£220.72	£750.00
4500/1/3 Total	£4,183.00	£8,587.32	£-4,404.32	£3,272.30
4500/1/4 Mylen Road				
4500/1/4/1 Services	£1,155.00	£868.50	£486.50	£0.00
4500/1/4/2 Grounds Maintenance	£1,300.00	£642.73	£657.27	£1,430.00
4500/1/4/3 Water Charges	£630.00	£627.50	£2.50	£693.00
4500/1/4/4 Repairs and Renewals	£158.00	£7,033.00	£-6,875.00	£173.80
4500/1/4/5 Equipment	£158.00	£0.00	£158.00	£173.80
4500/1/4/6 Sundries	£52.00	£2.99	£49.01	£57.20
4500/1/4/7 Returned Deposit	£0.00	£0.00	£0.00	£0.00
4500/1/4/8 Pest Control	£735.00	£514.28	£220.72	£750.00
4500/1/4 Total	£4,188.00	£9,489.00	£-5,301.00	£3,277.80



# Financial Budget Comparison

Comparison between 01/04/22 and 15/02/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

	2022/2023	Actual Net	Balance	2023/2024
4500/1/5 Old Winton Road				
4500/1/5/1 Services	£1,155.00	£732.55	£422.45	£0.00
4500/1/5/2 Grounds Maintenance	£1,300.00	£907.73	£392.27	£1,430.00
4500/1/5/3 Water Charges	£840.00	£835.45	£4.55	£924.00
4500/1/5/4 Repairs & Renewals	£158.00	£185.00	-£27.00	£173.80
4500/1/5/5 Equipment	£158.00	£0.00	£158.00	£173.80
4500/1/5/6 Sundries	£52.00	£16.97	£35.03	£57.20
4500/1/5/7 Returned Deposit	£0.00	£0.00	£0.00	£0.00
4500/1/5/8 Pest Control	£735.00	£514.28	£220.72	£750.00
4500/1/5 Total	£4,398.00	£3,191.98	£1,206.02	£3,508.80
4500/1/6 The Drove				
4500/1/6/1 Services	£1,155.00	£843.50	£311.50	£0.00
4500/1/6/2 Grounds Maintenance	£1,600.00	£1,192.40	£407.60	£1,760.00
4500/1/6/3 Water Charges	£2,500.00	£3,429.27	-£929.27	£2,750.00
4500/1/6/4 Repairs & Renewals	£158.00	£10.83	£147.17	£173.80
4500/1/6/5 Equipment	£158.00	£0.00	£158.00	£173.80
4500/1/6/6 Sundries	£52.00	£3.04	£48.96	£57.20
4500/1/6/7 Returned Deposit	£0.00	£0.00	£0.00	£0.00
4500/1/6/8 Pest Control	£735.00	£514.28	£220.72	£750.00
4500/1/6 Total	£6,358.00	£5,993.32	£364.68	£5,664.80
4500/1/7 Vigo Road				
4500/1/7/1 Services	£1,155.00	£626.72	£528.28	£0.00
4500/1/7/2 Grounds Maintenance	£2,000.00	£4,059.40	-£2,059.40	£2,200.00
4500/1/7/3 Water Charges	£2,000.00	£0.00	£2,000.00	£2,200.00

# Financial Budget Comparison

Comparison between 01/04/22 and 15/02/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

	2022/2023	Actual Net	Balance	2023/2024
4500/1/7/4 Repairs & Renewals	£158.00	£89.00	£69.00	£173.80
4500/1/7/5 Equipment	£158.00	£0.00	£158.00	£173.80
4500/1/7/6 Sundries	£52.00	£160.99	-£108.99	£57.20
4500/1/7/7 Returned Deposit	£0.00	£0.00	£0.00	£0.00
4500/1/7/8 Pest Control	£735.00	£514.32	£220.68	£750.00
4500/1/7 Total	£6,258.00	£5,450.43	£807.57	£5,554.80
4500/1/8 Ox Drove				
4500/1/8/1 Services	£0.00	£10.72	-£10.72	£0.00
4500/1/8/2 Grounds Maintenance	£500.00	£107.73	£392.27	£550.00
4500/1/8/3 Water Charges	£300.00	£0.00	£300.00	£330.00
4500/1/8/4 Repairs & Renewals	£0.00	£79.00	-£79.00	£0.00
4500/1/8/5 Equipment	£150.00	£0.00	£150.00	£165.00
4500/1/8/6 Sundries	£60.00	£2.99	£57.01	£66.00
4500/1/8/7 Pest Control	£0.00	£400.00	-£400.00	£750.00
4500/1/8 Total	£1,010.00	£600.44	£409.56	£1,861.00
4500/1/9 Picket Twenty				
4500/1/9/1 Services	£0.00	£180.84	-£180.84	£0.00
4500/1/9/2 Grounds Maintenance	£500.00	£0.00	£500.00	£550.00
4500/1/9/3 Water Charges	£300.00	£0.00	£300.00	£330.00
4500/1/9/4 Repairs & Renewals	£0.00	£0.00	£0.00	£0.00
4500/1/9/5 Equipment	£150.00	£0.00	£150.00	£165.00
4500/1/9/6 Sundries	£60.00	£0.00	£60.00	£66.00
4500/1/9/7 Pest Control	£0.00	£0.00	£0.00	£750.00
4500/1/9 Total	£1,010.00	£180.84	£829.16	£1,861.00

## Financial Budget Comparison

Comparison between 01/04/22 and 15/02/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

	2022/2023	Actual Net	Balance	2023/2024
4500/1/10 Saxon Heights				
4500/1/10/1 Services	£0.00	£0.00	£0.00	£0.00
4500/1/10/2 Grounds Maintenance	£500.00	£0.00	£500.00	£550.00
4500/1/10/3 Water Charges	£300.00	£0.00	£300.00	£330.00
4500/1/10/4 Repairs & Renewals	£0.00	£0.00	£0.00	£0.00
4500/1/10/5 Equipment	£150.00	£0.00	£150.00	£165.50
4500/1/10/6 Sundries	£60.00	£0.00	£60.00	£66.00
4500/1/10/7 Pest Control	£0.00	£0.00	£0.00	£750.00
4500/1 Total	£37,218.00	£42,464.73	£5,246.73	£33,887.30
4500 Total	£37,218.00	£42,464.73	£5,246.73	£33,887.30
<b>Total Allotments</b>	<b>£37,218.00</b>	<b>£42,514.73</b>	<b>£5,296.73</b>	<b>£33,887.30</b>
<b>Planning/Highways</b>				
4300 Planning/Highways				
4300/1 Provision of Speed Signs	£0.00	£8,088.00	£8,088.00	£0.00
4300/2 Design Statement/NP	£0.00	£0.00	£0.00	£0.00
4300/3 Street Trees	£0.00	£0.00	£0.00	£0.00
4300/4 Traffic Calming	£0.00	£0.00	£0.00	£0.00
4300/5 SIDs admin & management	£0.00	£570.35	£570.35	£0.00
4300 Total	£0.00	£8,658.35	£8,658.35	£0.00
<b>Total Planning/Highways</b>	<b>£0.00</b>	<b>£8,658.35</b>	<b>£8,658.35</b>	<b>£0.00</b>
<b>Total Expenditure</b>	<b>£395,331.50</b>	<b>£301,366.46</b>	<b>£93,965.04</b>	<b>£406,989.15</b>

## Financial Budget Comparison

Comparison between 01/04/22 and 15/02/23 inclusive. Includes due and unpaid transactions.  
Excludes transactions with an invoice date prior to 01/04/22

	2022/2023	Actual Net	Balance	2023/2024
Total Income	£387,055.70	£389,362.32	£2,306.62	£389,581.10
Total Expenditure	£395,331.50	£301,366.46	£93,965.04	£406,989.15
<b>Total Net Balance</b>	<b>-£8,275.80</b>	<b>£87,995.86</b>		<b>-£17,408.05</b>

# Appendix G: Policies List

G

## ANDOVER TOWN COUNCIL

Policies Update: 15 February 2023



POLICY	Last Version	Meeting where approved	Minute no.	Date for review	Overdue?	Next review
Allotments Rules and Regulations	01/03/17	Allotment Con	C144/02/0	Unknown	Unknown	
Business Plan	10/02/12	N/A	PR085/08/2	N/A	Yes	Cllr Gregori to
Anti Fraud and Corruption	14/03/19	Full Council	<a href="#">Andover Tow</a>	Mar-22	Overdue	
Capability	14/03/19	Full Council	<a href="#">Andover Tow</a>	Mar-22	Overdue	
Chicken Keeping	07/04/22	Full Council	C085/04/2	Mar-22	No	
Civic Protocol	23/11/22	Full Council	C121/11/22	Unknown	Unknown	
Code of Conduct	06/09/12					Possible
Complaints Procedure & Policy	14/03/19	Full Council	<a href="#">Andover Tow</a>	Mar-22	Overdue	
Data Protection	14/03/19	Full Council	<a href="#">Andover Tow</a>	Mar-22	Overdue	
Defibrillator	14/03/19	Full Council	<a href="#">Andover Tow</a>	Mar-22	Overdue	
Dignity at Work	14/03/19	Full Council	<a href="#">Andover Tow</a>	Mar-22	Overdue	
Disciplinary	14/03/19	Full Council	<a href="#">Andover Tow</a>	Mar-22	Overdue	
Employee / Councillor protocol	14/03/19	Full Council	<a href="#">Andover Tow</a>	Mar-22	Overdue	
Equality	14/03/19	Full Council	<a href="#">Andover Tow</a>	Mar-22	Overdue	
Expenses	14/03/19	Full Council	<a href="#">Andover Tow</a>	Mar-22	Overdue	
Financial Regulations	11/05/22	Full Council		Feb-23	No	P+R 21 Feb
Financial Reserves	14/03/19	Full Council	<a href="#">Andover Tow</a>	Mar-22	Overdue	
Flexible Working	14/03/19	Full Council	<a href="#">Andover Tow</a>	Mar-22	Overdue	
Freedom of Information	14/03/19	Full Council	<a href="#">Andover Tow</a>	Mar-22	Overdue	
Grants	26/02/20	Full Council	<a href="#">Andover Tow</a>	Feb-22	Overdue	
Grievance	14/03/19	Full Council	<a href="#">Andover Tow</a>	Mar-22	Overdue	
Health and Safety	14/03/19	Full Council	<a href="#">Andover Tow</a>	Mar-22	Overdue	
Maternity Leave and Pay	14/03/19	Full Council	<a href="#">Andover Tow</a>	Mar-22	Overdue	
Media	19/07/19	Full Council				*discussed at FCM but not agreed, document produced after meeting?
Office and Customer	14/03/19	Full Council	C130/18	Mar-22	Overdue	
Office Policy	14/03/19	Full Council	<a href="#">Andover Tow</a>	Mar-22	Overdue	
Allotment out of Hours	14/03/19	Full Council	<a href="#">Andover Tow</a>	Mar-22	Overdue	
Parental Leave	14/03/19	Full Council	<a href="#">Andover Tow</a>	Mar-22	Overdue	
Pay	14/03/19	Full Council	<a href="#">Andover Tow</a>	Mar-22	Overdue	
Pension	14/03/19	Full Council	<a href="#">Andover Tow</a>	Mar-22	Overdue	



# Appendix H: Investment Strategy

# H

## To consider the need to move funds to different Banking Institutions.

### Produced for:

Policy & Resources Committee

### Date of Report:

Wednesday 15 February 2023

### Summary of Key Issues

Financial Regulations (8.5) requires that the Town Council considers the need for an Investment Strategy and Policy.

### Background

The Council has extensive reserves, which are made up of Operational Reserves and Earmarked Reserves. The Council has a Financial Reserves Policy which was approved in March 2019, and which requires review.

Regardless of the allocation of funds in between internal reserve accounts, the current bank balances of: Current Account = £528,864.40 and Instant Access Account = £85,753.96 are much greater than the Financial Services Compensation Scheme (FSCS) which limits protection at £85,000 in any one bank.

The RFO has confirmed with the Internal Auditor that funds in banking institutions do not need to match any particular reserve amount, it is only required that the sum of bank balances, matches the sum of council reserves. I.e., it is possible to have multiple accounts with different institutions, which are not directly attributable to any EMR.

### Considerations:

- Any new bank should be part of the FSCS scheme.
- Funds should not be tied up, and in-accessible in the event they are required.
- Interest rates should be considered, but return of investment should not override financial stability.
- The aim is to spread risk, rather than invest public funds for profit.

Banking Institution	Fund	Interest Rate (monthly)	Notice for withdrawals	Recommended by Clerks.	Notes
REDWOOD	<a href="#">The 35 Day Business Savings Account</a>	1.69%	35 cal days	✓	
CCLA	<a href="#">The Public Sector Deposit Fund</a>	No guarantee. Current stated as 3.86%	1 day	✓	See <a href="#">Risk Warning</a> on website.
Cambridge & Counties,	<a href="#">1 year fixed rate business and charity bond</a>	3.50%	No withdrawals for 1 year	✓	Only suitable for Long Term EMR.

### Committee to consider if the following can be approved for recommendation to Full Council:

7. To approve the opening of one or more of the above accounts, and to decide value to move.
8. To consider who the new signatories will be.

**9. To approve the addition of the Deputy Town Clerk as back up Service Administrator.**

**10. To approve the current situation that no payments can be made solely by Staff, without Councillor approvals.**

Note: The person to contact about this report is Gail Foster (Town Clerk), Andover Town Council, Office 108, Flr 4, Incuhive, Chantry House, Andover.

Tel: 01264 335592

Email: [townclerk@andovertc.co.uk](mailto:townclerk@andovertc.co.uk)

Website: [www.andover-tc.gov.uk](http://www.andover-tc.gov.uk)

Distribution: To all Councillors



# Appendix I: Quarter End Payment Report (a)

I

## Quarter End Payment reports:

### Produced for:

Policy & Resources Committee

### Date of Report:

Wednesday 15 February 2023

## Summary of Key Issues

Financial Regulations (4.8) requires that the Town Council is provided with a Statement of receipts and payments under each budget heading, comparing the income and expenditure to the planned Budget.

## Background

The RFO has not been able to reference previous reports given to Council to comply with this clause. It is not clear whether the “statement” refers to only the total under each budget heading, or whether the detail of the transactions making up the total should be reported as well. Payments and receipts should of course be transparent, (bar those excepted under GDPR), but providing a list of payments per budget heading, will result in an overly long report.

## What can be provided:

The Accounting package has some varied capabilities:

Report of Total Spend by I&E heading:				
A.	1 April – 30 June	1 July – 30 Sep	1 Oct – 31 Dec	1 Jan – 31 Mar
B.	1 April – 30 June	1 April – 30 Sep	1 April – 31 Dec	1 April – 31 Mar

The report can list:	RFO recommendation to include:	
Budget for current year	✓	
Adjusted budget for current year		Only if changes are made.
Actual net spend for current year	✓	
Balance remaining to be spent	✓	
Variance %		This is often unhelpful as invoices are not paid evenly throughout the year. (e.g. maintenance, subscriptions, legal advice, rent collection, water charges etc.)
Notes		This will be very time consuming for little benefit, as it will constantly need to be updated throughout every month.

Councillors are at liberty to request the full details of invoices making up the total for a specific budget heading. This can be provided separately, on a case-by-case basis upon request. Some reports will require redacting before they can be provided and therefore it will be more time efficient not to provide full details as standard.

## Committee to consider if the following can be approved for recommendation to Full Council:

11. To consider if the budget report as supplied in appendix I (b) is sufficient to comply with the Financial Regulation.
12. To consider whether the report should be in format A or B in the future. (Currently B)
13. To consider if notes or variances should be included.

# Appendix I: Budget Report up to 31 December 2022 (b)

## Option A

### Financial Budget Comparison

Comparison between 01/04/22 and 31/12/22 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

	2022/2023	Qtr 1 Net	Qtr 2 Net	Qtr 3 Net	Qtr 4 Net	Total Net	Balance
<b>INCOME</b>							
<b>Events &amp; Projects</b>							
3025 Town Development	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
<b>Total Events &amp; Projects</b>	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
<b>Policy &amp; Resources</b>							
36 Business Rates Refund	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
99 Heating & Lighting	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
3000 Precept	£361,801.70	£180,901.00	£180,901.00	£0.00	£0.00	£361,802.00	£0.30
3001 Elections	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
3002 TVBC Tax band Grant	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
3010 Bank Interest	£0.00	£119.82	£242.27	£277.04	£0.00	£639.13	£639.13
3011 Insurance Premium	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
3020 Grants Received	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
3021 CIL Monies	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
3115 VAT Write Off	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
3116 IT Equipment	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
3339 Mayors Events	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
3998 Funds held for Youth Council	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
3999 Funds held for Neighbourhood Plan	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4000 Defibrillator	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4209 Waste Removal	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4211 Photocopying	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4212 Payroll	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
<b>Total Policy &amp; Resources</b>	£361,801.70	£181,020.82	£181,143.27	£277.04	£0.00	£362,441.13	£639.43
<b>Allotments</b>							
3049 Allotment Rents	£25,254.00	£412.84	£17,476.54	£8,323.08	£65.75	£26,278.21	£1,024.21
3050 Deposits	£0.00	£0.00	£0.00	£50.00	£0.00	£50.00	£50.00

# Financial Budget Comparison

Comparison between 01/04/22 and 31/12/22 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		2022/2023	Qtr 1 Net	Qtr 2 Net	Qtr 3 Net	Qtr 4 Net	Total Net	Balance
3051	Allotments Other Income	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
3052	Deposit Credit Interest	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
3054	Deposit direct payment	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
<b>Total Allotments</b>		£25,254.00	£412.84	£17,476.54	£8,373.08	£65.75	£26,328.21	£1,074.21
<b>Total Income</b>		£387,055.70	£181,433.66	£198,619.81	£8,650.12	£65.75	£388,769.34	£1,713.64

# Financial Budget Comparison

Comparison between 01/04/22 and 31/12/22 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

	2022/2023	Qtr 1 Net	Qtr 2 Net	Qtr 3 Net	Qtr 4 Net	Total Net	Balance
<b>EXPENDITURE</b>							
<b>Events &amp; Projects</b>							
4190 Grants	£13,650.00	£0.00	£650.00	£1,000.00	£0.00	£1,650.00	£12,000.00
4700 Town Centre Development	£47,905.00	£8,158.75	£5,703.40	£13,693.30	£0.00	£27,555.45	£20,349.55
<b>Total Events &amp; Projects</b>	<b>£61,555.00</b>	<b>£8,158.75</b>	<b>£6,353.40</b>	<b>£14,693.30</b>	<b>£0.00</b>	<b>£29,205.45</b>	<b>£32,349.55</b>
<b>Policy &amp; Resources</b>							
400 IT Equipment	£0.00	£0.00	£247.05	£0.00	£0.00	£247.05	-£247.05
4001 Corporate Management	£21,186.00	£4,534.35	£2,781.90	£7,039.94	£1,016.03	£15,372.22	£5,813.78
4100 Democratic Representation	£3,732.50	£216.00	£1,139.16	£291.65	£547.00	£2,193.81	£1,538.69
4180 Other Services to the Public	£10,000.00	£0.00	£0.00	£9,742.94	£0.00	£9,742.94	£257.06
4200 Staffing - Employment Costs	£218,000.00	£41,244.10	£45,830.48	£48,071.25	£2,842.72	£137,988.55	£80,011.45
4201 Staffing - Non Salaried	£0.00	£0.00	£0.00	£0.00	£7.20	£7.20	-£7.20
4204 New Building Fund	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4205 Bus Shelters	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4210 Administration - Office Costs	£43,640.00	£11,242.75	£9,946.82	£7,355.05	£1,092.82	£29,081.55	£14,558.45
<b>Total Policy &amp; Resources</b>	<b>£296,558.50</b>	<b>£57,237.20</b>	<b>£59,945.41</b>	<b>£72,500.83</b>	<b>£5,505.77</b>	<b>£194,633.32</b>	<b>£101,925.18</b>
<b>Allotments</b>							
3053 Deposits Expenditure	£0.00	£0.00	£0.00	£50.00	£0.00	£50.00	-£50.00
4500 Allotment Service	£37,218.00	£4,253.63	£16,427.31	£10,172.89	£886.40	£31,740.23	£5,477.77
<b>Total Allotments</b>	<b>£37,218.00</b>	<b>£4,253.63</b>	<b>£16,427.31</b>	<b>£10,222.89</b>	<b>£886.40</b>	<b>£31,790.23</b>	<b>£5,427.77</b>
<b>Planning/Highways</b>							
4300 Planning/Highways	£0.00	£0.00	£0.00	£8,088.00	£269.75	£8,357.75	-£8,357.75
<b>Total Planning/Highways</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£8,088.00</b>	<b>£269.75</b>	<b>£8,357.75</b>	<b>-£8,357.75</b>
<b>Total Expenditure</b>	<b>£395,331.50</b>	<b>£69,649.58</b>	<b>£82,726.12</b>	<b>£105,505.02</b>	<b>£6,661.92</b>	<b>£263,986.75</b>	<b>£131,344.75</b>

## Financial Budget Comparison

Comparison between 01/04/22 and 31/12/22 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

	2022/2023	Qtr 1 Net	Qtr 2 Net	Qtr 3 Net	Qtr 4 Net	Total Net	Balance
Total Income	£387,055.70	£181,433.66	£198,619.81	£8,650.12	£65.75	£388,769.34	£1,713.64
Total Expenditure	£395,331.50	£69,649.58	£82,726.12	£105,505.02	£8,661.92	£263,986.75	£131,344.75
<b>Total Net Balance</b>	<b>-£8,275.80</b>	<b>£111,784.08</b>	<b>£115,893.69</b>	<b>-£96,854.90</b>	<b>-£6,596.17</b>	<b>£124,782.59</b>	

## Option B

### Financial Budget Comparison

Comparison between 01/04/22 and 31/12/22 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		2022/2023	Actual Net	Balance
<b>INCOME</b>				
<b>Events &amp; Projects</b>				
3025	Town Development			
3025/1	Income from Events	£0.00	£0.00	£0.00
3025/2	Grants	£0.00	£0.00	£0.00
3025/3	Sponsorship	£0.00	£0.00	£0.00
3025/4	Proms in the Park	£0.00	£0.00	£0.00
3025/5	A-Fest	£0.00	£0.00	£0.00
3025/6	Shilling Fair	£0.00	£0.00	£0.00
3025	Total	£0.00	£0.00	£0.00
<b>Total Events &amp; Projects</b>		£0.00	£0.00	£0.00
<b>Policy &amp; Resources</b>				
36	Business Rates Refund	£0.00	£0.00	£0.00
99	Heating & Lighting	£0.00	£0.00	£0.00
3000	Precept	£361,801.70	£361,802.00	£0.30
3001	Elections	£0.00	£0.00	£0.00
3002	TVBC Tax band Grant	£0.00	£0.00	£0.00
3010	Bank Interest	£0.00	£639.13	£639.13
3011	Insurance Premium	£0.00	£0.00	£0.00
3020	Grants Received	£0.00	£0.00	£0.00
3021	CIL Monies	£0.00	£0.00	£0.00
3115	VAT Write Off	£0.00	£0.00	£0.00
3116	IT Equipment			

# Financial Budget Comparison

Comparison between 01/04/22 and 31/12/22 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		2022/2023	Actual Net	Balance
3116/1		£0.00	£0.00	£0.00
3116	Total	£0.00	£0.00	£0.00
3339	Mayors Events	£0.00	£0.00	£0.00
3998	Funds held for Youth Council	£0.00	£0.00	£0.00
3999	Funds held for Neighbourhood Plan	£0.00	£0.00	£0.00
4000	Defibrillator	£0.00	£0.00	£0.00
4209	Waste Removal	£0.00	£0.00	£0.00
4211	Photocopying	£0.00	£0.00	£0.00
4212	Payroll	£0.00	£0.00	£0.00
<b>Total Policy &amp; Resources</b>		<b>£361,801.70</b>	<b>£362,441.13</b>	<b>£639.43</b>
<b>Allotments</b>				
3049	Allotment Rents			
3049/1	Admirals Way	£800.00	£979.61	£179.61
3049/2	Barlows Lane	£5,000.00	£4,201.92	-£798.08
3049/3	Churchill Way	£2,200.00	£2,163.64	-£36.36
3049/4	Mylen Road	£1,200.00	£1,455.48	£255.48
3049/5	Old Winton Road	£3,700.00	£2,939.35	-£760.65
3049/6	The Drove	£5,000.00	£9,691.75	£4,691.75
3049/7	Vigo Road	£5,000.00	£4,497.26	-£502.74
3049/8	Ox Drove	£550.00	£349.20	-£200.80
3049/9	Picket Twenty	£1,300.00	£0.00	-£1,300.00
3049/10	Saxon Heights	£504.00	£0.00	-£504.00
3049	Total	£25,254.00	£26,278.21	£1,024.21



# Financial Budget Comparison

Comparison between 01/04/22 and 31/12/22 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		2022/2023	Actual Net	Balance
3050	Deposits			
3050/1	Admirals Way Dpst	£0.00	£0.00	£0.00
3050/2	Barlows Lane Dpst	£0.00	£0.00	£0.00
3050/3	Churchill Way Dpst	£0.00	£0.00	£0.00
3050/4	Mylen Road Dpst	£0.00	£0.00	£0.00
3050/5	Old Winton Road Dpst	£0.00	£50.00	£50.00
3050/6	The Drove Dpst	£0.00	£0.00	£0.00
3050/7	Vigo Road Dpst	£0.00	£0.00	£0.00
3050	Total	£0.00	£50.00	£50.00
3051	Allotments Other Income			
3051/1	Admirals Way - Other income	£0.00	£0.00	£0.00
3051/2	Barlows Lane - Other income	£0.00	£0.00	£0.00
3051/3	Churchill Way - Other income	£0.00	£0.00	£0.00
3051/4	Mylen Road - Other income	£0.00	£0.00	£0.00
3051/5	Old Winton Road - Other income	£0.00	£0.00	£0.00
3051/6	The Drove - Other income	£0.00	£0.00	£0.00
3051/7	Vigo Road - Other income	£0.00	£0.00	£0.00
3051/8	Ox Drove - Other income	£0.00	£0.00	£0.00
3051/9	Picket Twenty - Other income	£0.00	£0.00	£0.00
3051/10	Saxon Heights - Other income	£0.00	£0.00	£0.00
3051	Total	£0.00	£0.00	£0.00
3052	Deposit Credit Interest	£0.00	£0.00	£0.00
3054	Deposit direct payment	£0.00	£0.00	£0.00

# Financial Budget Comparison

Comparison between 01/04/22 and 31/12/22 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

	2022/2023	Actual Net	Balance
Total Allotments	£25,254.00	£26,328.21	£1,074.21
Total Income	£387,055.70	£388,769.34	£1,713.64

# Financial Budget Comparison

Comparison between 01/04/22 and 31/12/22 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		2022/2023	Actual Net	Balance
<b>EXPENDITURE</b>				
<b>Events &amp; Projects</b>				
4190	Grants			
4190/1	Grants	£10,500.00	£1,650.00	£8,850.00
4190/2	Grants Section 137	£0.00	£0.00	£0.00
4190/4	Emergency Funding	£3,150.00	£0.00	£3,150.00
4190	Total	£13,650.00	£1,650.00	£12,000.00
4700	Town Centre Development			
4700/1	Notice Boards	£0.00	£0.00	£0.00
4700/2	Christmas Lights	£23,625.00	£21,588.46	£2,036.54
4700/3	A-Fest	£735.00	£735.00	£0.00
4700/4	Shilling Fair	£735.00	£0.00	£735.00
4700/5	Youth Clubs	£10,500.00	£0.00	£10,500.00
4700/6	Miscellaneous Events	£0.00	£0.00	£0.00
4700/7	Armed Forces Day	£735.00	£0.00	£735.00
4700/8	Andover Cycling Festival	£735.00	£0.00	£735.00
4700/9	Andover Challenges	£0.00	£0.00	£0.00
4700/10	WW1 Event (215)	£0.00	£0.00	£0.00
4700/11	Festival of Motoring	£735.00	£0.00	£735.00
4700/12	Defibrillator Provision	£0.00	£0.00	£0.00
4700/13	Community Engagement	£630.00	£0.00	£630.00
4700/14	Andover Carnival	£735.00	£0.00	£735.00
4700/15	Andover Gardening Competition	£420.00	£0.00	£420.00

## Financial Budget Comparison

Comparison between 01/04/22 and 31/12/22 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		2022/2023	Actual Net	Balance
4700/16	Pancake Day	£500.00	£0.00	£500.00
4700/17	Tourism	£0.00	£0.00	£0.00
4700/18	Water Butt Scheme	£0.00	£0.00	£0.00
4700/19	Andover Proms	£0.00	£0.00	£0.00
4700/20	Food Fair	£0.00	£0.00	£0.00
4700/21	Gardening Fair	£500.00	£0.00	£500.00
4700/22	Queens Jubilee 2022	£7,320.00	£5,231.99	£2,088.01
4700/23	King's Coronation	£0.00	£0.00	£0.00
4700	Total	£47,905.00	£27,555.45	£20,349.55
<b>Total Events &amp; Projects</b>		£61,555.00	£29,205.45	£32,349.55
<b>Policy &amp; Resources</b>				
400	IT Equipment	£0.00	£247.05	-£247.05
4001	Corporate Management			
4001/1	Accounts Support	£2,813.00	£1,117.25	£1,695.75
4001/2	Bank Charges	£907.00	£686.25	£220.75
4001/3	Legal & Professional Fees	£7,350.00	£8,606.91	-£1,256.91
4001/4	Audit Fees	£2,988.00	£204.30	£2,783.70
4001/5	IT Support & Equipment	£3,400.00	£3,884.71	-£484.71
4001/6	Web Site & Community Development			
4001/6/1	Web Site	£3,150.00	£413.25	£2,736.75
4001/6/2	Website Hosting	£578.00	£459.55	£118.45
4001/6/3	Newsletter	£0.00	£0.00	£0.00
4001/6	Total	£3,728.00	£872.80	£2,855.20

# Financial Budget Comparison

Comparison between 01/04/22 and 31/12/22 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		2022/2023	Actual Net	Balance
4001	Total	£21,186.00	£15,372.22	£5,813.78
4100	Democratic Representation			
4100/1	Town Mayor			
4100/1/1	Town Mayor Badge & Regalia	£0.00	£0.00	£0.00
4100/1/2	Town Mayor Allowance	£0.00	£0.00	£0.00
4100/1/3	Remembrance Wreath	£52.50	£0.00	£52.50
4100/1	Total	£52.50	£0.00	£52.50
4100/2	Members Training & Courses	£1,575.00	£0.00	£1,575.00
4100/3	Members Travel	£105.00	£0.00	£105.00
4100/4	Public Building Hire	£2,000.00	£2,193.81	-£193.81
4100/5	Funds Held for Neighbourhood Plan	£0.00	£0.00	£0.00
4100/6	Refreshments	£0.00	£0.00	£0.00
4100/7	Room Hire Fund	£0.00	£0.00	£0.00
4100	Total	£3,732.50	£2,193.81	£1,538.69
4180	Other Services to the Public			
4180/1	Election Costs	£10,000.00	£9,742.94	£257.06
4180	Total	£10,000.00	£9,742.94	£257.06
4200	Staffing - Employment Costs			
4200/1	Payroll	£215,000.00	£137,737.40	£77,262.60
4200/2	Staff Training	£2,500.00	£0.00	£2,500.00
4200/3	Staff Travel	£500.00	£251.15	£248.85
4200	Total	£218,000.00	£137,988.55	£80,011.45
4201	Staffing - Non Salaried			

# Financial Budget Comparison

Comparison between 01/04/22 and 31/12/22 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		2022/2023	Actual Net	Balance
4201/1	Staff Training	£0.00	£0.00	£0.00
4201/2	Staff Travel / Fuel	£0.00	£7.20	-£7.20
4201/3	Temporary Staff	£0.00	£0.00	£0.00
4201/4	Payroll costs	£0.00	£0.00	£0.00
4201	Total	£0.00	£7.20	-£7.20
4204	New Building Fund	£0.00	£0.00	£0.00
4205	Bus Shelters	£0.00	£0.00	£0.00
4210	Administration - Office Costs			
4210/1	Petty Cash	£0.00	£0.00	£0.00
4210/2	Office Sundries	£250.00	£3.09	£246.91
4210/3	Rent - Office	£12,600.00	£9,801.00	£2,799.00
4210/4	Rates - Office	£6,000.00	£0.00	£6,000.00
4210/5	Water Rates - Office	£300.00	£0.00	£300.00
4210/6	Heating & Lighting - Office	£3,150.00	£1,342.20	£1,807.80
4210/7	Telephone & Broadband	£2,625.00	£1,506.92	£1,118.08
4210/8	Photocopying & Printing	£4,200.00	£3,841.23	£358.77
4210/9	Stationery	£800.00	£893.07	-£93.07
4210/10	Postage	£1,500.00	£1,389.03	£110.97
4210/11	Subscriptions/Memberships	£3,255.00	£3,748.00	-£493.00
4210/12	Insurance	£4,200.00	£25.00	£4,175.00
4210/14	Advertising	£0.00	£195.00	-£195.00
4210/15	Office & Equipment maintenance	£1,750.00	£3,702.42	-£1,952.42
4210/16	New Equipment & furniture	£2,500.00	£2,046.98	£453.02

## Financial Budget Comparison

Comparison between 01/04/22 and 31/12/22 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		2022/2023	Actual Net	Balance
4210/17	Confidential Waste Removal	£300.00	£587.61	-£287.61
4210/18	Publications	£210.00	£0.00	£210.00
4210	Total	£43,640.00	£29,081.55	£14,558.45
<b>Total Policy &amp; Resources</b>		<b>£296,558.50</b>	<b>£194,633.32</b>	<b>£101,925.18</b>
<b>Allotments</b>				
3053	Deposits Expenditure	£0.00	£50.00	-£50.00
4500	Allotment Service			
4500/1	Allotment Maintenance			
4500/1/1	Admirals Way			
4500/1/1/1	Services	£1,155.00	£609.22	£545.78
4500/1/1/2	Grounds Maintenance	£800.00	£639.88	£160.12
4500/1/1/3	Water Charges	£420.00	£291.16	£128.84
4500/1/1/4	Repairs & Renewals	£158.00	£0.00	£158.00
4500/1/1/5	Equipment	£158.00	£512.00	-£354.00
4500/1/1/6	Sundries	£52.00	£2.99	£49.01
4500/1/1/7	Returned Deposits	£0.00	£0.00	£0.00
4500/1/1/8	Pest Control	£735.00	£464.28	£270.72
4500/1/1	Total	£3,478.00	£2,519.53	£958.47
4500/1/2	Barlows Lane			
4500/1/2/1	Services	£1,155.00	£609.22	£545.78
4500/1/2/2	Grounds maintenance	£1,250.00	£1,682.73	-£432.73
4500/1/2/3	Water Charges	£1,575.00	£1,441.58	£133.42
4500/1/2/4	Repairs and Renewals	£400.00	£304.44	£95.56
4500/1/2/5	Equipment	£158.00	£0.00	£158.00

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Andover Town Council

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## Financial Budget Comparison

Comparison between 01/04/22 and 31/12/22 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

	2022/2023	Actual Net	Balance
4500/1/2/6 Sundries	£52.00	£2.99	£49.01
4500/1/2/7 Returned Deposit	£0.00	£0.00	£0.00
4500/1/2/8 Pest Control	£735.00	£464.28	£270.72
4500/1/2 Total	£5,325.00	£4,505.24	£819.76
4500/1/3 Churchill Way			
4500/1/3/1 Services	£1,155.00	£676.44	£478.56
4500/1/3/2 Grounds Maintenance	£1,400.00	£1,852.73	-£452.73
4500/1/3/3 Water Charges	£525.00	£196.18	£328.82
4500/1/3/4 Repairs and Renewals	£158.00	£5,027.20	-£4,869.20
4500/1/3/5 Equipment	£158.00	£0.00	£158.00
4500/1/3/6 Sundries	£52.00	£2.99	£49.01
4500/1/3/7 Returned Deposit	£0.00	£0.00	£0.00
4500/1/3/8 Pest Control	£735.00	£464.28	£270.72
4500/1/3 Total	£4,183.00	£8,219.82	-£4,036.82
4500/1/4 Mylen Road			
4500/1/4/1 Services	£1,155.00	£511.00	£644.00
4500/1/4/2 Grounds Maintenance	£1,300.00	£522.73	£777.27
4500/1/4/3 Water Charges	£630.00	£468.96	£161.04
4500/1/4/4 Repairs and Renewals	£158.00	£300.00	-£142.00
4500/1/4/5 Equipment	£158.00	£0.00	£158.00
4500/1/4/6 Sundries	£52.00	£2.99	£49.01
4500/1/4/7 Returned Deposit	£0.00	£0.00	£0.00
4500/1/4/8 Pest Control	£735.00	£464.28	£270.72
4500/1/4 Total	£4,188.00	£2,269.96	£1,918.04

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Andover Town Council

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# Financial Budget Comparison

Comparison between 01/04/22 and 31/12/22 inclusive. Includes due and unpaid transactions.  
Excludes transactions with an invoice date prior to 01/04/22

	2022/2023	Actual Net	Balance
4500/1/5 Old Winton Road			
4500/1/5/1 Services	£1,155.00	£575.05	£579.95
4500/1/5/2 Grounds Maintenance	£1,300.00	£747.73	£552.27
4500/1/5/3 Water Charges	£840.00	£835.45	£4.55
4500/1/5/4 Repairs & Renewals	£158.00	£185.00	-£27.00
4500/1/5/5 Equipment	£158.00	£0.00	£158.00
4500/1/5/6 Sundries	£52.00	£16.97	£35.03
4500/1/5/7 Returned Deposit	£0.00	£0.00	£0.00
4500/1/5/8 Pest Control	£735.00	£464.28	£270.72
4500/1/5 Total	£4,398.00	£2,824.48	£1,573.52
4500/1/6 The Drove			
4500/1/6/1 Services	£1,155.00	£686.00	£469.00
4500/1/6/2 Grounds Maintenance	£1,600.00	£1,192.40	£407.60
4500/1/6/3 Water Charges	£2,500.00	£3,429.27	-£929.27
4500/1/6/4 Repairs & Renewals	£158.00	£10.83	£147.17
4500/1/6/5 Equipment	£158.00	£0.00	£158.00
4500/1/6/6 Sundries	£52.00	£3.04	£48.96
4500/1/6/7 Returned Deposit	£0.00	£0.00	£0.00
4500/1/6/8 Pest Control	£735.00	£464.28	£270.72
4500/1/6 Total	£8,358.00	£5,785.82	£572.18
4500/1/7 Vigo Road			
4500/1/7/1 Services	£1,155.00	£469.22	£685.78
4500/1/7/2 Grounds Maintenance	£2,000.00	£3,899.40	-£1,899.40
4500/1/7/3 Water Charges	£2,000.00	£0.00	£2,000.00

# Financial Budget Comparison

Comparison between 01/04/22 and 31/12/22 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

	2022/2023	Actual Net	Balance
4500/1/7/4 Repairs & Renewals	£158.00	£89.00	£69.00
4500/1/7/5 Equipment	£158.00	£0.00	£158.00
4500/1/7/6 Sundries	£52.00	£143.00	-£91.00
4500/1/7/7 Returned Deposit	£0.00	£0.00	£0.00
4500/1/7/8 Pest Control	£735.00	£464.32	£270.68
4500/1/7 Total	£6,258.00	£5,064.94	£1,193.06
4500/1/8 Ox Drove			
4500/1/8/1 Services	£0.00	£10.72	-£10.72
4500/1/8/2 Grounds Maintenance	£500.00	£107.73	£392.27
4500/1/8/3 Water Charges	£300.00	£0.00	£300.00
4500/1/8/4 Repairs & Renewals	£0.00	£79.00	-£79.00
4500/1/8/5 Equipment	£150.00	£0.00	£150.00
4500/1/8/6 Sundries	£60.00	£2.99	£57.01
4500/1/8/7 Pest Control	£0.00	£350.00	-£350.00
4500/1/8 Total	£1,010.00	£550.44	£459.56
4500/1/9 Picket Twenty			
4500/1/9/1 Services	£0.00	£0.00	£0.00
4500/1/9/2 Grounds Maintenance	£500.00	£0.00	£500.00
4500/1/9/3 Water Charges	£300.00	£0.00	£300.00
4500/1/9/4 Repairs & Renewals	£0.00	£0.00	£0.00
4500/1/9/5 Equipment	£150.00	£0.00	£150.00
4500/1/9/6 Sundries	£60.00	£0.00	£60.00
4500/1/9/7 Pest Control	£0.00	£0.00	£0.00
4500/1/9 Total	£1,010.00	£0.00	£1,010.00

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Andover Town Council

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# Financial Budget Comparison

Comparison between 01/04/22 and 31/12/22 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

	2022/2023	Actual Net	Balance
4500/1/10 Saxon Heights			
4500/1/10/1 Services	£0.00	£0.00	£0.00
4500/1/10/2 Grounds Maintenance	£500.00	£0.00	£500.00
4500/1/10/3 Water Charges	£300.00	£0.00	£300.00
4500/1/10/4 Repairs & Renewals	£0.00	£0.00	£0.00
4500/1/10/5 Equipment	£150.00	£0.00	£150.00
4500/1/10/6 Sundries	£80.00	£0.00	£80.00
4500/1/10/7 Pest Control	£0.00	£0.00	£0.00
4500/1 Total	£37,218.00	£31,740.23	£5,477.77
4500 Total	£37,218.00	£31,740.23	£5,477.77
<b>Total Allotments</b>	£37,218.00	£31,790.23	£5,427.77
<b>Planning/Highways</b>			
4300 Planning/Highways			
4300/1 Provision of Speed Signs	£0.00	£8,088.00	-£8,088.00
4300/2 Design Statement/NP	£0.00	£0.00	£0.00
4300/3 Street Trees	£0.00	£0.00	£0.00
4300/4 Traffic Calming	£0.00	£0.00	£0.00
4300/5 SIDs admin & management	£0.00	£269.75	-£269.75
4300 Total	£0.00	£8,357.75	-£8,357.75
<b>Total Planning/Highways</b>	£0.00	£8,357.75	-£8,357.75
<b>Total Expenditure</b>	£395,331.50	£263,988.75	£131,344.75

## Financial Budget Comparison

Comparison between 01/04/22 and 31/12/22 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

	2022/2023	Actual Net	Balance
Total Income	£387,055.70	£388,769.34	£1,713.64
Total Expenditure	£395,331.50	£263,986.75	£131,344.75
<b>Total Net Balance</b>	<b>-£8,275.80</b>	<b>£124,782.59</b>	

# Appendix J: Committee Work Programme

# J

Date of Meeting	ITEM	Requested by	Purpose of Item	Status
Jan/Feb 2023	Internal Audit Arrangements	STAT	To note Internal Audit arrangements for YE 31 March 2023	Completed. 8 Feb. FC.
Feb 2023	Investment Strategy	P&R	To consider an Investment Strategy in line with the Financial Regulations	On 21 Feb P+R agenda.
Feb 2023	Review of Business Plan		To ensure the Town Council is up to date with the Business Plan	Cllr Gregori is preparing for review with the TC/DTC.
Feb 2023	Annual Report	STAT	To approve the contents of the Annual Report for 2022/2023	Work to start ASAP.
Feb 2023	Earmarked Reserves	P&R	For reporting to Policy & Resources.	Ongoing, Aiming for End Feb deadline.
March 2023	Virements	P&R	To consider virements for 2022/2023	Recommend to full Council
May 2023	Review of all Policies	P&R	To ensure the Town Council's policies are up to date.	To note that all policies will be reviewed during Purdah and approved as per Standing Orders in May 2023.