

ANDOVER TOWN COUNCIL

Wednesday 15 December 2021



To the Members of Andover Town Council:

You are hereby summoned to attend a meeting of full **COUNCIL** to be held in **The Upper Guildhall, High Street, Andover on Wednesday 15 December 2021 at 6.30 pm** when it is proposed to transact the following business:-

A blue ink signature of Wendy R Coulter.

Wendy R Coulter

Town Clerk – 9 December 2021

Please find below the joining details for the Full Council Meeting on 15 December 2021 to enable members of the public to listen in to the meeting:

Watch Council Meeting via Zoom:

<https://us06web.zoom.us/j/87467463734?pwd=ei9DYlkrWx2VktCOFJWZFVtVEorQT09>

Meeting ID: 874 6746 3734

Passcode: 418969

One tap mobile

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ANDOVER TOWN COUNCIL

Wednesday 15 December 2021



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.

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1	APOLOGIES FOR ABSENCE
	To receive and accept apologies for absence.
2	DECLARATIONS OF INTEREST
	To receive and note any declarations of interest relevant to the agenda.
3	MINUTES
	The Town Mayor to sign as a correct record the minutes of the Town Council meetings held on 20 October 2021 and 24 November 2021, attached at Appendix A .
4	TOWN MAYOR'S ANNOUNCEMENTS
	To receive the Town Mayors Announcements.
5	PUBLIC PARTICIPATION
	There is an opportunity for members of the public to make statements or ask questions on items on the agenda or on other 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.
6	UPDATE REPORT FROM THE POLICE
	To receive an update report from the Police.
7	REPORTS FROM BOROUGH AND COUNTY COUNCILLORS FROM THE ANDOVER WARDS
	<p>To receive any reports from Borough and County Councillors from the Andover Wards. For clarification: Reports are;</p> <ul style="list-style-type: none"> • Information and updates regarding Andover with which the Councillor has been involved • News from Test Valley Borough Council and Hampshire County Council committees which directly affect any of the Andover Wards. <p>Reports are not;</p> <ul style="list-style-type: none"> • Comments on the evening's meeting • Comments on Andover Town Council policies or procedures • Press releases. <p>Items which are not reports can be forwarded to the Town Clerk for circulation.</p>
8	QUESTIONS FROM ANDOVER TOWN COUNCILLORS TO BOROUGH AND COUNTY COUNCILLORS
	To receive any Questions from Town Councillors to Borough and County Councillors for the Wards of Andover.

9	BUDGET 2020/2021 – TRANSFER OF UNDERSPENDS
	To approve the recommendation of the Policy and Resources Committee to transfer the Underspend from the 2020/2021 Budget – Year End 31 March 2021 to Operational Reserves – Budget 2020/2021 Spreadsheet attached at Appendix B.
10	EVENTS PANEL – RECOMMENDATIONS FOR BUDGET 2022/2023
	To consider recommendations from the Events Panel for events for inclusion in the Budget 2022/2023 – Report attached at Appendix C.
11	BUDGET 2022/2023
	To review the budget for 2022/2023 and make any final amendments. To note that the Budget 2022/2023 will be brought back to Council in January 2022 for final approval. Explanation Report and Draft Budget 2022/2023 attached at Appendix D.
12	UPDATE ON CHRISTMAS LIGHTS SWITCH ON
	To receive and note an update report on the Christmas Lights switch on 2021 – attached at Appendix E.
13	INTERNAL AUDITORS REPORT – PART 1
	To receive the first part of the Internal Auditors report for year end 31 March 2022 and accompanying action plan – attached at Appendix F.
14	FINANCE
	To receive and approve the list of payments up to 9 December 2021 – attached at Appendix G. To receive the Cashbook up to 30 November 2021 – attached at Appendix H.
15	QUESTIONS FROM COUNCILLORS
	To receive questions from Councillors, provided three clear working days' notice of the question has been given to the Town Clerk.
16	DATE OF NEXT MEETING
	To note the date of the next meeting: Wednesday 26 January 2022 to be held in the Guildhall, High Street, Andover.
17	EXCLUSION OF THE PRESS AND PUBLIC
	To PASS a Resolution to exclude the Members of the Press and Public from the Meeting at Agenda Items 18 due to consideration of Confidential Staffing Matters. s. 11 of LG & HA 1989 prevents personal information about individual members of staff being discussed in public.
	CONFIDENTIAL ITEMS
18	STAFFING MATTERS
	To receive and note the new Staffing Handbook, sent to Town Council members under separate cover.

The Town Mayor will close the meeting.

APPENDIX A – MINUTES OF PREVIOUS MEETING

A

Minutes Council

Time and date

6.32pm on Wednesday 20 October 2021

Place

Upper Guildhall, High Street, Andover

Cllr B Long - Town Mayor (P)		
Cllr R Hughes - Deputy Town Mayor (P)		
Cllr N Asamoah (A)	Cllr L Banville (A)	Cllr D Coole (P)
Cllr J Coole (P)	Cllr C Ecclestone (P)	Cllr L Gregori (P)
Cllr K Hughes (P)	Cllr N Long (P)	Cllr R Meyer (P)
Cllr M Mumford (P)	Cllr R Rowles (P)	Cllr J Sangster (P)
Cllr D Treadwell (P)	Cllr S Waue (P)	

Officers Present:

Karen Ross (Locum Clerk)

Wendy Coulter (Town Clerk)

Tor Warburton (Deputy Town Clerk) (Taking the minutes & managing online streaming)

County/Borough Councillors:

Cllr I Anderson

Cllr D Drew

Members of the Public: 3

Members of the Press: Unknown

Due to the Covid-19 Pandemic and Government legislation regarding Social Distancing, this meeting was held in the Guildhall following Coronavirus preventative measures. The Town Council made arrangements to stream the meeting virtually to allow as much public access as possible.

C087/10/21	APOLOGIES FOR ABSENCE
	Apologies were received and accepted from Councillor L Banville.
C088/10/21	DECLARATIONS OF INTEREST
	Cllr D Treadwell declared an interest in Item 13 of the agenda.

C089/10/21	MINUTES
	<p>The Minutes of the Council Meeting held on 15 September 2021 were proposed by Cllr D Coole and seconded by Cllr R Rowles as a correct record.</p> <p>A vote was taken: FOR – 10, AGAINST - 0, ABSTENTIONS – 4</p> <p>RESOLVED: That that the Minutes of the Council meeting held on 15 September 2021 be signed by the Chairman as a correct record.</p>
C090/10/21	TOWN MAYOR'S ANNOUNCEMENTS
	<p>On the 23 October 2021, the Town Mayor planted an oak tree, donated by the Test Valley Mayor, in the Vigo Recreation Grounds, to commemorate all the Covid Pandemic victims in Andover.</p> <p>The Town Mayor reminded Members about Armistice Day on 11 November 2021.</p> <p>The Town Mayor gave thanks to the Deputy Town Mayor, Councillor R Hughes, who will be in attendance on behalf of the Andover Town Council on Remembrance Day, Sunday 14 November 2021.</p>
C091/10/21	PUBLIC PARTICIPATION
	<p><i>The notes below are a precis of statements/questions. They are not recorded word for word.</i></p> <p>Member of Public 1: "Madam Mayoress, On Thursday last at the extraordinary Policy and Resources committee meeting, I had the misfortune to witness behaviour that I can only describe as Democratic Terrorism. It has led me to ponder a number of questions. With your grace, I would like to pose those questions here.</p> <p>Given that, as I understand it, Council Staff required escorting to their cars following the committee meeting; does the Council believe that this adds to the intimidation and harassment of the people who work professionally, tirelessly and with our gratitude, for our Town Council?</p> <p>The aip councillors displaying this regrettable behaviour have seemingly elected not to join the committees that their Democratic Terror tactics want to disrupt, thus denying swathes of the electorate any representation. How can they possibly justify this and still claim to be acting in the interests of the people? I would venture that they cannot.</p> <p>Following on, they make claims that they be allowed to participate in Confidential Sessions on the very committees that they have elected not to join. Can they please provide the people of Andover the documentary evidence that what they claim is not in fact simply, lies?</p> <p>I now see they are applying for membership of certain committees. Given their previous attacks, can we safely assume that they will be denied this. For the sake of future committee meetings, I hope so.</p> <p>Their actions have been criticised on multiple platforms, including their own social media pages. Usually securing the concerned members of the public, insult, scorn, and yet more unsubstantiated lies. It appears that the aip have no shame to go along with their ignorance and disregard of the Councils Code of Conduct, or even common, civil decency.</p> <p>Madam Mayoress, can they please, for the people of Andover, just STOP these acts of Democratic Terrorism until they have provided documentary evidence supporting their</p>

	<p>claims, in the correct manner, in the correct place. Here, in full Council. Their disgraceful acts do nothing but cost the taxpayer money and hurt the very reputation of our town. In closing, if the aip are so sure of their righteousness, then why not resign in protest and stand at a new round of elections. Yes, there would be a cost to the public, but that would pale into insignificance to be rid of the costs they force upon us all. Andover serves better, Andover wants better, Andover DEMANDS better. Madam Mayoress, I thank you for your indulgence.”</p> <p>Town Mayor’s Response: Thank you. We will reply to your questions in writing.</p> <p>Member of Public 2: I am a resident and business owner in the town. This is my town, my adopted town. I know many of you via my business. This is only the second time as a resident, I have felt I had to address full Council and it’s on a more serious note. I and many others are fed up with the pettiness and playground attitude of certain councillors. Would expect better from public office. You should stand down and let someone else with better morals and respect for others stand and serve in your place. Further more I say to you all and especially those concerned, if your only purpose as a Councillor is to only attend 1 meeting every 6 months, then you should also stand down. Allow someone to be elected who will represent their ward on a more regular basis. If your only purpose is to cause disruption and disorganisation to a democratic process, you should stand down. I would like an apology from the Councillor. He knows who he is.</p> <p>Town Mayor’s Response: Thank you for your comments.</p> <p>Member of Public 3: Can the Town Mayor confirm when the Town Council last approved the staff appraisals?</p> <p>Since 2017, Officers have not complied with the Town Council’s Allotment Policy and allowed non-Andover residents to continue to rent allotments plots, subsidised plots. Will the Andover Town Council right this wrong and instruct the Allotment Officer to terminate the non-Andover residents’ agreements and reallocate these plots to Andover residents?</p> <p>Town Mayor’s Response: Non-Andover resident allotment holders was discussed at the Allotment Committee meeting of 9 September 2021. They were allotment tenants when the allotments were under Test Valley Borough Council, prior to Andover Town Council and we have honoured those contracts. Regarding the appraisals, we will respond to you in writing.</p>
C092/10/21	<p>REPORTS FROM BOROUGH AND COUNTY COUNCILLORS FROM THE ANDOVER WARDS</p> <p>Councillor C Ecclestone:</p>

Working with residents on Kings Chase regarding anti-social behaviour involving the nearby parks and the football games played there. For example, footballs are hitting the windows of surrounding houses. I've been pushing Test Valley Borough Council (TVBC) to do something about this. Mediocre planting. Also requested some refurbishment.

Councillor N Matthews:

Copper Box Close roads have now been resurfaced.

Cricketers Way discrepancies have now been resolved.

L2 development – Augusta Park we are holding a public workshop in mid November. It will be an opportunity for the development planners to let people know, I've called it in.

Update from Youth Mental Health Club, Andover Mind, Unity and myself, we have already had one youth worker start, two children and one veteran referred.

Councillor R Meyer:

Winchester Road foot path on the western side has started to be resurfaced by Hampshire County Council, in partnership with TVBC. The end date has been scheduled for 17 December 2021.

Councillor I Anderson:

St Mary – Virgin Media boxes have been installed.

SSE will cut back tree by Arch Place.

The traffic lights by Tesco's been repaired.

Sainsbury Road trees have been cut back.

Pilgrims Way, several mattresses appeared to have been dumped as well as trolleys.

Burst water main on Artists Way – busses were still running.

Colenzo Drive – the layby will be reduced to 2.4 metres which is the standard width for parking regulations. This is to prevent vehicles sticking out onto the highway and to widen the cycle way.

Single yellow lines near school have been put in place to reduce parking emissions near the school. Following request from residents, I have asked Hampshire County Council if the yellow lines could be extended.

Paperless agendas – I have grave concerns from residents as not everybody has the internet. I would like paper continuity for these residents to be able to participate.

Councillor D Drew:

NHS Trust - 47 Covid Cases locally. I would ask everyone to consider wearing masks where possible – Public Health warning.

Andover Down – reduce traffic speed. I am happy to help to look at ways to reduce speed of traffic in high impact areas.

Encourage people to go and visit the tip more than once a week.

Young people invited to stand on Youth Parliament.

Walktober – encourage children, parents and grandparents to walk to school.

Hampshire County Council have published a climate change annual report.

Hampshire County Council is taking steps to increase the recycling facilities for glass and food waste.

Everyone selling sandwiches now has to list all the ingredients.

County spearheaded - better together.

C093/10/21	QUESTIONS FROM ANDOVER TOWN COUNCILLORS TO BOROUGH AND COUNTY COUNCILLORS
	<p>Councillor R Meyer to Councillor N Matthews: On the Youth profession, do you have any updates on anything that has been created?</p> <p>Councillor N Matthews: A directory of youth services will be compiled by the first Youth Worker. General Practitioners and Pastel Services will report through that focus group. Its important to say that this is not within TVBC's remit, although TVBC is supporting it.</p> <p>Councillor R Meyer to Councillor D Drew: Do you have any update on tourism?</p> <p>Councillor D Drew: It's been a tough time for everybody in the tourist industry. We have reinstituted our tourism get togethers. We are keen to work with the Town Council on this.</p> <p>Councillor D Coole to all County and Borough Councillors present: The Hants Waste Strategy recommends composting as a solution towards kerbside collections, have you any updates?</p> <p>Councillor D Drew: Yes, the law is changing. We have been promised change by the Government, which will require the collections as standard again. This will include kerbside collection of glass and food waste. At the moment there are green sites around town and we are collecting a very high percentage of glass.</p> <p>Councillor D Coole to all County and Borough Councillors present: Electric charging points nearest to us – Winchester. Any plans for Andover with trials and subsequent implementation?</p> <p>Councillor D Drew: Right now there are electric charging points in George Yard car park which were instituted a year ago. As for trials in residential areas in Andover, it has been highlighted that exactly that would be looked into and with Hampshire Highways support.</p> <p>Councillor I Anderson: Triffids removal – 2 planters in Union Street leaving. Yes they are traffic calms, but I would like to see them removed. I will chase TVBC on removal.</p> <p>Councillor C Ecclestone to Councillor D Drew: Over last 20 years Walworth and Portway Industrial Estates have had issues with truckers. What is the portfolio group doing to make Andover more friendly towards truckers with rest places and services?</p> <p>Councillor D Drew:</p>

	It is a challenge. I do need to contact Rob Hamby as we should be making it easier for truck drivers to park and for there to be more convenient spots for them. I can report back.
C094/10/21	ANNUAL GOVERNANCE STATEMENT 2020/2021
	Members noted and accepted the Annual Governance Statement 2020/2021 and the External Audit for the Year Ending 31 March 202, the associated report and the actions that would be taken to address the areas highlighted in the AGAR Year Ending 31 March 2021.
C095/10/21	MOTIONS FROM COUNCILLORS
	<p>Members considered a Motion on reducing Paper & Printing costs proposed by Cllr Waue and seconded by Cllr Rowles.</p> <p>Councillor D Coole raised a procedural motion, seconded by Councillor C Ecclestone that the Motion be referred to the Policy and Resources Committee for consideration. A vote was taken FOR – 12, AGAINST – 2, ABSTENTIONS – 0</p> <p>RESOLVED: That the Motion on reducing paper and printing costs be referred to the Policy and Resources Committee for consideration.</p>
C096/10/21	COMMITTEE MEMBERSHIP
	<p>Members noted that there were vacancies on all Standing Committees as follows: Allotment Committee – 5 Members (up to 7 Members permitted) Planning Committee – 6 Members (up to 7 Members permitted) Policy and Resources Committee – 6 Members (up to 7 Members permitted) Members considered whether the vacancies could be filled.</p> <p>It was proposed by Councillor L Gregori and seconded by Councillor R Rowles that Councillor N Long be appointed as a Member of the Policy and Resources Committee. It was proposed by Councillor C Ecclestone and seconded by Councillor D Coole that Councillor R Meyer be appointed as a Member of the Policy and Resources Committee. It was proposed by Councillor D Treadwell and seconded by Councillor J Coole that Councillor D Coole be appointed as a member of the Policy and Resources Committee.</p> <p>A vote was taken as follows: Councillor N Long: FOR – 9 Councillor R Meyer: FOR – 5 Councillor D Coole: FOR – 0</p> <p>RESOLVED: That Councillor N Long be appointed as a Member of the Policy and Resources Committee by the Council.</p> <p>It was proposed by Councillor D Coole and seconded by Councillor R Meyer that Councillor D Coole be appointed as a Member of the Allotment Committee. A vote was taken: FOR – 8, AGAINST – 2, ABSTENTIONS – 4</p>

	RESOLVED: That Councillor D Coole be appointed as a Member of the Allotment Committee.
C097/10/21	UPDATE FROM EVENTS PANEL
	Members noted an update report from the Events Panel.
C098/10/21	UPDATE ON CHRISTMAS PROVISION FOR 2021
	Members noted an update report on Andover Town Council's Christmas Lights and Tree provision 2021.
C099/10/21	GRANT AID PANEL RECOMMENDATIONS
	<p>Members noted the Grant Aid Panel report and considered its recommendations. It was proposed by Councillor R Rowles and seconded by Councillor J Sangster that the Grant Aid Panel's recommendation that the Youth Options grant application for £990.00, be accepted and approved.</p> <p>A vote was taken: FOR – 13, AGAINST - 0, ABSTENTIONS – 1</p> <p>RESOLVED: That the Grant Aid Panel's recommendation that the Youth Options grant application for £990.00, be accepted and approved.</p> <p>It was proposed by Councillor R Rowles and seconded by Councillor J Sangster that the Grant Aid Panel's recommendation that Rooting for Andover grant application be accepted and approved for £1,000.00, which is the maximum Andover Town Council's Grant policy allows.</p> <p>A vote was taken which was unanimous.</p> <p>RESOLVED: That the Grant Aid Panel's recommendation that Rooting for Andover grant application be accepted and approved for £1,000.00, which is the maximum Andover Town Council's Grant policy allows.</p>
	<p>The Town Mayor (Cllr B Long) noted that there were important items that needed to be considered in the confidential section of the agenda. She noted that there would be insufficient time to consider all the items on the agenda and therefore proposed that Council move straight to Item 18 on the agenda, this was seconded by Cllr R Rowles.</p> <p>A vote was taken: FOR – 7, AGAINST – 5, ABSTENTIONS – 2</p> <p>RESOLVED: That the Council move straight to Item 18 on the agenda.</p>
C100/10/21	EXCLUSION OF THE PRESS AND PUBLIC
	<p>It was proposed by Councillor R Hughes and seconded by Councillor R Rowles that the Members of the Press and Public be excluded from the Meeting at Agenda Items 19 & 20 due to consideration of Confidential Staffing Matters.</p> <p>S 11 of LG & HA 1989 prevents personal information about individual members of staff being discussed in public.</p> <p>A vote was taken: FOR – 9, AGAINST – 4, ABSTENTIONS - 1</p> <p>RESOLVED: That the Members of the Press and Public be excluded from the Meeting at Agenda Items 19 & 20 due to consideration of Confidential Staffing Matters.</p>

	CONFIDENTIAL ITEMS
C101/10/21	STAFFING REVIEW
	<p>Members received and considered a Staffing Review Report.</p> <p>It was proposed Cllr L Gregori and seconded Cllr N Long that the key actions and recommendations within the report from A to H be approved.</p> <p>A vote was taken: FOR – 10, AGAINST – 4, ABSTENTIONS - 0</p> <p>RESOLVED: That the key actions and recommendations within the report from A to H be approved.</p> <p>It was further proposed by Cllr L Gregori and seconded by Cllr R Rowles that the Town Clerk put together a timeline and costings to carry out the recommendations and that it be presented to the Policy and Resources Committee for consideration prior to recommendation to full Council.</p> <p>A vote was taken: FOR – 8, AGAINST – 5, ABSTENTIONS – 1</p> <p>RESOLVED: That the Town Clerk put together a timeline and costings to carry out the recommendations and that it be presented to the Policy and Resources Committee for consideration prior to recommendation to full Council.</p>
C102/10/21	CONFIDENTIAL MINUTES
	<p>It was proposed by Cllr L Gregori and seconded by Councillor R Rowles that the Confidential Minutes of the Town Council meeting held on 23 June 2021 be signed by the Town mayor as a correct record.</p> <p>A vote was taken: FOR – 10, AGAINST – 0, ABSTENTIONS – 3</p> <p>RESOLVED: That the Confidential Minutes of the Town Council meeting held on 23 June 2021 be signed by the Town mayor as a correct record.</p> <p>It was proposed by Councillor N Long and seconded by Councillor R Rowles that the Confidential Minutes of the Town Council meeting held on 15 September 2021 be signed by the Town mayor as a correct record.</p> <p>A vote was taken: FOR – 11, AGAINST – 0, ABSTENTIONS – 3</p> <p>RESOLVED: That the Confidential Minutes of the Town Council meeting held on 15 September 2021 be signed by the Town mayor as a correct record.</p>
The Town Mayor closed the meeting at 8.25pm.	
<div>Town Mayor</div> <div>Date</div>	

Minutes Council

Time and date

6.30pm on Wednesday 24 November 2021

Place

Upper Guildhall, High Street, Andover

Cllr B Long - Town Mayor (A)		
Cllr R Hughes - Deputy Town Mayor (P)		
Cllr N Asamoah (P)	Cllr L Banville (P)	Cllr D Coole (P)
Cllr J Coole (P)	Cllr C Ecclestone (P)	Cllr L Gregori (P)
Cllr K Hughes (P) (Arrived at 6.53pm)	Cllr N Long (P)	Cllr R Meyer (P)
Cllr M Mumford (P)	Cllr R Rowles (P)	Cllr J Sangster (A)
Cllr D Treadwell (P)	Cllr S Waue (P)	

Officers Present:

Wendy Coulter (Town Clerk)

Tor Warburton (Deputy Town Clerk) (Taking the minutes & managing online streaming)

County/Borough Councillors:

Cllr C Donnelly

Cllr D Drew

Cllr N Matthews

Members of the Public: 4

Members of the Press: 1

Due to the Covid-19 Pandemic and Government legislation regarding Social Distancing, this meeting was held in the Guildhall following Coronavirus preventative measures. The Town Council made arrangements to stream the meeting virtually to allow as much public access as possible.

C103/11/21	APOLOGIES FOR ABSENCE
	Apologies were received and accepted from Councillor B Long.
C104/11/21	DECLARATIONS OF INTEREST
	Councillor L Gregori declared a personal interest in Agenda Item 11.
C105/11/21	MINUTES

	It was agreed that the Minutes of 20 October 2021 would be deferred until the next Council meeting, as an amendment was required.
C106/11/21	TOWN MAYOR'S ANNOUNCEMENTS
	<p>I would like to thank those Councillors and Members of the Public who joined me on October 23rd to plant an oak tree in Vigo Road recreation Ground, to mark those lives lost during the COVID pandemic and to thank all the many volunteers who helped others during that time. It was with great sadness that I learnt that someone removed the plaque from the tree. My thanks to Councillor Anderson who found the plaque deposited in a bin. Since then, the metal plaque has again been removed. We are working with TVBC to reinstate it in the future.</p> <p>I attended the concert Misa de los Mineros at Whitchurch performed by Quimantu and Andover Museum Loft singers on November 6th.</p> <p>I attended the armistice day service at Andover Cenotaph on 11th November and Deputy Mayor, Councillor Robin Hughes, attended the Remembrance Day parade to lay the wreath at Andover Cenotaph.</p>
C107/11/21	PUBLIC PARTICIPATION
	<p><i>The notes below are a precis of statements/questions. They are not recorded word for word.</i></p> <p>A Member of Public made reference to his comments that were made during the Public Participation session at the Council meeting of 20 October 2021. He asked when would he be receiving the previously requested written apology from the Andover Town Councillor.</p>
C108/11/21	REPORTS FROM BOROUGH AND COUNTY COUNCILLORS FROM THE ANDOVER WARDS
	<p>Councillor N Matthews:</p> <p>I held a public consultation workshop at Augusta Park Community Association Community Centre with great success.</p> <p>As previously highlighted to ATC, I called this meeting in response to the rather "vague" and apparent lack of informative outputs from Taylor Wimpey's public consultation process. It was also becoming evident that many residents were increasingly concerned about the details surrounding the L2 planning application and the belief that it was not in accordance with their initial expectations. Therefore, this workshop allowed not only the opportunity to better inform residents on the plans/applications and processes, but also enabled any potential objections, concerns or issues to have substance and addressed based on legitimate reasons. Additionally, you may recall I have called the L2 application to committee, which enabled the opportunity for residents (and myself) to express views, based on legitimate and factual information gained.</p> <p>It was very well supported by Augusta Park residents. Much was discussed and debated, with a further view of collecting information in preparation for the L2 development being brought to planning committee. A comprehensive collation of all the information is currently being put together, and a briefing note will be distributed to ATC in a couple of weeks.</p> <p>Remaining highlights for Romans:</p>

- Additional salt bins have been requested for the newly expanded development around Saxon Heights and Atrium.
- A new bench and litter bin have now been installed at the Smannell Road skate park.
- A highways review has been initiated for this week, with particular emphasis on HCC highways active involvement of new development planning applications. (Road layout/management and safety)
- New youth mental health support and wellbeing hub workshops are planned for the new year. We now have a newly formed youth mental health focus group planning these activities and support network.
- Healthwatch Hampshire have released a GP Access survey relating to the lack of health services around the town, particularly with all the expanding development sites and the GP's reluctance to have an expansion of our current existing services or new pharmacies and clinics in and around those new developments. Please share this with as many residents as possible. The more feedback we get back the more ammunition and substance we've got to the backing of them.

Councillor C Ecclestone:

This week we distributed at Kings Chase, off of Millway Road, a resident's survey about a potential outcome of the green there. The options were a community garden, a small community wardship which the residents would look after within the group. A seasonal urban meadow with a play area. Maintaining the open space for the community. The final option was to leave it as is. We are waiting for the responses to come in.

There is a survey about the Vigo Recreation Ground. This can be found at testvalley.gov.uk/vigosurvey2021 for people to have their say if they have not done so already.

Councillor D Drew:

Hampshire County Council (HCC) announced further funding for community climate change action, to expand its work with communities to reduce carbon emissions and adapt to climate change.

HCC's scheme which helps young people (16 to 25 years) to get to work is given a green boost with the addition of 5 electric mopeds to its fleet of conventionally powered bikes. HCC has agreed to take the next steps to increase the number of places for secondary school age young people (11 to 16 years) with special educational needs.

HCC will be looking again at options for a 20mph speed limit on residential streets.

HCC is lending its voice to the NHS call to urge more eligible residents to get their COVID – 19 booster and flu vaccine. Hampshire Hospitals have reported that there are currently 35 Covid patients in Basingstoke, 15 in Winchester and 3 in Andover.

HCC has made decisions to improve bus services in Hampshire. Firstly, by approving a Countrywide Bus Service Improvement Plan. Secondly by adopting a policy that will enable HCC to take action when unauthorised vehicles are found using bus priority measures.

HCC has published its first Climate Change Annual report.

HCC cabinet has considered options to address the £80 million revenue shortfall by April 2023.

Andover Down – had a meeting with the Mayor and Councillor N Long regarding the speed limit reduction. There are options of painting white lines to naturally slow the vehicles down.

	<p>Electronic vehicle charging points are a hot topic. We are hoping to see more of them in and around Hampshire.</p> <p>HCC are continuing to investigate more suitable areas for lorry drivers and rest parks for them.</p> <p>Councillor R Meyer:</p> <p>Gas works on Winchester Road have now been completed. No complaints were received.</p> <p>I'm working with my Officer to find places in Winton ward to plant street trees with benches.</p> <p>Councillor C Donnelly</p> <p>I visited King Arthurs Way with Aster and other representatives with Councillor Burley last week to look at the parking problems occurring there. Possible solutions may include extra bays and prevention of parking on the grass.</p> <p>Roads on Turnpike Way on Picket Twenty, Walworth Road in Picket Piece and parts of The Drove are being resurfaced at the moment.</p> <p>I was very pleased yesterday along with Councillor Lodge, representatives of Persimmon and the local residents, to open Andover's first wheelchaired accessible swing, up on Picket Twenty.</p> <p>I am meeting the Youth Intervention Team from Hampshire and Basingstoke, hopefully before Christmas. These are teams that try to prevent young people being drawn to County Lines. It's a huge issue across the County and certainly in Andover. The exposure our children have to drugs, knife crime, violence and gang activities, need to be nipped in the bud. We are working with stakeholders, police, schools, Youth Services and Test Valley and Andover Town Council to try and see how effective the plans are. I will report back to you on this.</p> <p>Councillor R Rowles:</p> <p>The residents on Winchester Road are overjoyed that they are getting a new footpath but not so happy that more than a day, consecutively, there's no one working on it.</p> <p>After a walk around the ward, there's quite a lot of grey telecom boxes that you normally see on the paths. One resident had mentioned he had repaired one himself as the doors had completely come off. So, I appeal to Councillors and residents who walk across the town to report them. The grey ones are usually Virgin, the green ones are usually BT. If the front of the box is off you will more than likely get water ingress, which could affect broadband supply.</p> <p>I've written to all non-profit companies in my ward to take up the offer of a grant from the Borough Council. If anyone knows of a non-profit company in Winton ward, get them to contact me and I'll be happy to recommend them through the system.</p>
C109/11/21	<p>QUESTIONS FROM ANDOVER TOWN COUNCILLORS TO BOROUGH AND COUNTY COUNCILLORS</p>
	<p>Councillor M Mumford to Councillor D Drew:</p> <p>Can I ask you if you have the number of children in Hampshire who may have been statemented but are not getting any help because of lack of resources?</p> <p>Councillor D Drew's Response:</p> <p>That is an important question. I do not have the figures in my head but I will report back through the Chair.</p>

Councillor R Hughes to Councillor C Donnelly:

When you do your work on King Arthurs Way, to work out parking layouts, do you work in conjunction with the electric charging plans?

Councillor C Donnelly's Response:

Yes, I'm trying to find out in advance what kind of plans we have from Highways, who will have established from Department of Transport, how the charging points will be rolled out.

Councillor D Coole to Councillor D Drew:

1. Has the HCC been tasked to accommodate Afghan children and refugees under the new policy from the Foreign Office?

2. Do you think the UK Government Levelling Up - Hampshire 'County Deals' Devolution this is a good idea for Andover?

Many Hampshire Borough/District Councils have expressed concern, saying they have not been significantly involved to date and want greater involvement. Will the Parish and Town Councils also be consulted?

Councillor D Drew's Response:

To deal with your first question as in has the County Council been asked to house refugees, I am not aware of the specific details of course s it's the district and boroughs that are the housing authorities. I know that the County Council is taking its lead from that. I haven't got any more information.

The second question about the County Deal, are Parishes and Town Councils going to be consulted? The first step is going to be to get the County, eleven districts and boroughs and the three unitrees aligned and working together. A prospectus has been published and that's being done primarily by the County Council taking on board some of the points that they've heard from the districts and boroughs. But the Challenge remains working together. The opportunity to have a look at the prospectus is there. My personal view on consultation is yes, I will be reporting to you and parishes that I oversee, about the deal and how the parishes can get involved and have their say.

Councillor Ecclestone to Councillor D Drew:

The Andover Town Council has been able to do nothing more than manage allotments and Christmas Lights, how do you see the County Deal working and what would be required for a town Council covering an area of 50,000 people so that it should deal with the serious transfer of responsibilities?

Councillor D Drew's Response:

That's more of a question aimed at the Borough Councillors, as we all know there have been discussions over a number of years as to what the Town Council could do or take on from the Borough. The key thing is can the Test Valley be assured that anything that is given to the Town Council, can be done more efficiently, more effectively and with no significant additional cost. Also, the Borough would have to go through due diligence as to what the plans and proposals were, to ensure the residents would be getting the

	<p>services that were being proposed for transfer. I'm always happy to work with you, that's why I am here.</p> <p>Councillor L Banville to Councillor D Drew: Firstly, thank you Councillor Ecclestone for the information on Vigo. To Councillor Drew, you, mentioned the deficit in the budget of £80 million. This has been around for seven years now. Does anyone know where it went? Is there a report on it?</p> <p>Councillor D Drew's Response: In any budget setting process, well first of a Council can't set a deficit budget, so you need to make sure the books balance. What we have identified is increasing costs in areas, particularly about social care, around £40 million. So, we are looking at ways of shaving money from the budget. I'm content on doing that provided we look at ways service delivery is maintained. Its not just about the money, it's about what we do for the residents. Any specific points that you have, I would be happy to answer those.</p> <p>Councillor L Banville to Councillor D Drew: Going back to Covid 19, you seemed to be quite involved. I've been encouraging my residents to go onto the yellow card scheme if they are having any side effects from the vaccine. It's really helping with research at the moment. I would just encourage that.</p> <p>Councillor D Drew's Response: I would reinforce that Chairman. I think we have to encourage all residents. There is some hesitance out there. It's in everyone's interests.</p>
C110/11/21	COMMITTEE CHAIRMAN
	<p>As per Standing Order 4, f, vi, Members were asked to confirm the Committee Chairman for the Allotment, Planning and Policy and Resources committees:</p> <p>It was proposed by Councillor N Long and seconded by Councillor R Rowles that Councillor K Hughes be confirmed as Chairman of the Allotments Committee for the remainder of the Municipal Year 2021-2022. A vote was taken: FOR – 14, AGAINST – 0, ABSTENTION – 1</p> <p>RESOLVED: That Councillor K Hughes be confirmed as Chairman of the Allotments Committee for the remainder of the Municipal Year 2021-2022.</p> <p>It was proposed by Councillor D Coole and seconded by Councillor R Meyer that Councillor C Ecclestone be confirmed as Chairman of the Planning Committee for the remainder of the Municipal Year 2021-2022.</p> <p>It was proposed by Councillor N Long and seconded by Councillor R Rowles that Councillor B Long be confirmed as Chairman of the Planning Committee for the remainder of the Municipal Year 2021-2022.</p> <p>A vote was taken in the order of the proposals: FOR – 7, AGAINST – 7, ABSTENTIONS – 0</p>

	<p>The Deputy Mayor, Councillor R Hughes, used his casting vote in favour of Councillor B Long.</p> <p>RESOLVED: That Councillor B Long be confirmed as Chairman of the Planning Committee for the remainder of the Municipal Year 2021-2022.</p> <p>It was proposed by Councillor N Long and seconded by Councillor R Meyer that Councillor R Hughes be confirmed as the Chairman of the Policy and Resources Committee.</p> <p>It was proposed by Councillor S Waue and seconded by Councillor L Banville that Councillor R Rowles be confirmed as Chairman of the Policy and Resources Committee.</p> <p>A vote was taken for Council R Hughes:</p> <p>FOR – 9, AGAINST – 3, ABSTENTIONS – 3</p> <p>As Councillor Hughes received the majority vote, it was;</p> <p>RESOLVED: That Councillor R Hughes be confirmed as the Chairman of Policy and Resources Committee for the remainder of the Municipal Year 2021-2022.</p>
C111/11/21	VIREMENTS WITHIN CURRENT BUDGET 2021/2022
	<p>Members considered the Virements in the current Budget 2021/2022.</p> <p>The Town clerk reiterated this was to tidy up and confirm some of the overspends during this year. There was a requirement to move some of the budgets around within the current budget in preparation for the end of the financial year.</p> <p>It was proposed by Councillor R Hughes and seconded by Councillor R Rowles that the recommendations be approved as follows:</p> <p>To the Virement of Funds from: Budget Head 4210/6 (Heating and Lighting) to 4000/3 (Legal and Professional Fees) Budget Heads 4700/7 (Andover Carnival), 4700/8 (Andover Cycling Festival) & 4700/1 (Festival of Motoring) to 4100/4 (Public Building Hire).</p> <p>A vote was taken: FOR – 14, AGAINST – 1, ABSTENTIONS – 0.</p> <p>RESOLVED: That the recommendations be approved as follows: To the Virement of Funds from: Budget Head 4210/6 (Heating and Lighting) to 4000/3 (Legal and Professional Fees) Budget Heads 4700/7 (Andover Carnival), 4700/8 (Andover Cycling Festival) & 4700/1 (Festival of Motoring) to 4100/4 (Public Building Hire).</p>
C112/11/21	UPDATE ON CHRISTMAS PROVISION FOR 2021
	<p>Members received and noted an update report on Andover Town Council's Christmas Lights and Tree provision 2021.</p> <p>The Deputy Mayor gave thanks to Councillors D Coole and R Rowles for their assistance with the Christmas Lights switch on.</p>

C113/11/21	GRANT AID PANEL RECOMMENDATIONS
	<p>Members noted a report from the Grant Aid Panel and considered its recommendations.</p> <p>Members discussed the Andover Trees United grant application for £2,000.00. The point was raised that Andover Town Council's Grant policy stated that a maximum of 75% of the total amount requested could be awarded, unless there were exceptional circumstances. A member of the Grant Aid Panel clarified that the Andover Trees United still had £70,000.00 of their total project costs of £100,000.00 to meet and their continual contribution to the Youth of Andover, were the 2 factors that made the majority of the panel feel the award of £2,000.00 was justified.</p> <p>It was proposed by Councillor N Long and seconded by Councillor R Hughes that the Andover Trees United grant award be reduced to £1,000.00.</p> <p>Members debated the proposal. It was felt that Andover Trees United have done incredible work for Andover and continue to do so. It has invigorated children in schools and single handily increased Andover's climate control contributions. It was also suggested that if Members were to consider the amount of monies being spent in other areas, the amount of the grant being requested, would be considered to be well spent in comparison.</p> <p>A vote was taken: FOR – 2, AGAINST – 11, ABSTENTIONS – 1 Motion was not carried.</p> <p>It was proposed by Councillor R Rowles and seconded by Councillor D Coole that the Grant Aid Panel's recommendation that Andover Trees United application for £2,000.00 be accepted and approved.</p> <p>A vote was taken: FOR – 9, AGAINST – 2, ABSTENTIONS – 3 RESOLVED: That the Grant Aid Panel's recommendation that Andover Trees United application for £2,000.00 be accepted and approved.</p> <p>Members considered the Picket Piece Netball Club and Picket Piece Baby and Toddler Group grant applications. It was agreed that as the awaited verbal update had not been received, the Picket Piece Netball Club and Picket Piece Baby and Toddler Group grant applications would be deferred to the next Council meeting.</p>
C114/11/21	FINANCE
	<p>Members received and noted the list of payments up to 1st October 2021.</p> <p>Members received and noted the list of payments up to 20 October 2021.</p> <p>It was proposed by Councillor R Rowles and seconded by Councillor R Hughes that the list of payments up to 12 November 2021 be received and approved.</p> <p>A vote was taken: FOR – 8, AGAINST – 4, ABSTENTIONS – 2 RESOLVED: That the list of payments up to 12 November 2021 be received and approved.</p>
C115/11/21	POTENTIAL SAVINGS FOR BUDGET 2022/2023
	<p>Members received a report on potential savings for the Budget 2022/2023, for their consideration. Members debated current costs and savings based on the information</p>

	<p>presented in the report. Some felt more detailed information was required. It was also noted that some investigations were still being carried out as new options had become available at the time of writing the report.</p> <p>It was proposed by Councillor R Rowles and seconded by Councillor S Waue that the Council instruct the Officers as requested to commit to further investigations to produce detailed proposals for all these items listed in Appendix H and other options that may be found.</p> <p>(Cllr N Asamoah left the meeting at 7.40pm)</p> <p>A vote was taken:</p> <p>FOR – 9, AGAINST – 3, ABSTENTIONS – 1</p> <p>RESOLVED: That the Council instruct the Officers as requested to commit to further investigations to produce detailed proposals for all these items listed in Appendix H and other options that may be found.</p>
C117/11/21	OPENING OFFICE
	<p>Members received and noted a report on the opening of the Town Council Offices. It was agreed that this item would be taken to the Policy and Resources Committee for full consideration.</p> <p>It was proposed by Councillor R Rowles and seconded by Councillor R Hughes that the Council moved to the next item on the agenda.</p> <p>A vote was taken:</p> <p>FOR – 12, AGAINST – 1, ABSTENTIONS 0</p> <p>RESOLVED: That the Council move to the next item on the agenda.</p>
C119/11/21	SPEED INDICATOR SIGNS
	<p>Members received and noted a report on Speed Indicator Signs (SIDs). It was noted that although Officers could go ahead and purchase the SIDs, it was highlighted that Officers had not yet been able to source a contractor to install and maintain them. The requirements for data collection, solar panels, weight of certain types of batteries and SID locations were also discussed.</p> <p>It was proposed by Councillor L Gregori and seconded by Councillor R Hughes that this item be moved back to the Planning Committee for consideration of the required action going forward.</p> <p>AN amendment to the motion was proposed by Councillor Rowles, that this item be put to Policy and Resources for consideration. There was no seconder.</p> <p>A vote was taken on the original motion:</p> <p>FOR – 11, AGAINST – 2, ABSTENTIONS – 0</p> <p>RESOLVED: That this item be moved back to the Planning Committee for consideration of the required action going forward.</p>
C120/11/21	HALC CONSIDERATIONS
	<p>Members received a proposal from Twyford Parish Council, via Hampshire Association of Local Councils (HALC) to apply a default speed limit throughout Hampshire of 20mph, in all residential areas and where people work and play.</p> <p>It was decided to remove this item from the agenda as Hampshire County Council were already dealing with it.</p>
C121/11/21	QUESTIONS FROM COUNCILLORS
	Councillor D Coole:

	<p>1.Can you please confirm if the Proper Officer has received any notification from TVBC as per Standing Orders 14.a. (Code of Conduct) and if she has, can you advise when will she inform the Council?</p> <p>2. Only Full Council can approve and adopt Council Policy and Procedures. Can you please advise when the Council's Staff Hand Book will be presented to the Full Council for its consideration?</p> <p>3. The Council's Whistleblowing Policy is out of date in that it does not include the new Internal Auditor's details. Can you please arrange for their details to be published on the Council's website without delay and for an amendment to the Whistleblowing Policy be brought to a future Full Council meeting will for approval?</p> <p>4. The next Andover Vision Stakeholders Meeting is to be held on 2nd December, which clashes with the Allotments Committee Meeting. Given that this is the only opportunity Members, Officers and Residents have to contribute to the improvements under the Andover Vision umbrella, which will be discussing the Andover Masterplan, Public Realm Improvements and Vigo Recreation Ground Improvements, can the Allotments Committee Meeting please be moved to another date?</p> <p>Deputy Chairman's Responses:</p> <ol style="list-style-type: none"> 1) No, nothing has been received. I can confirm that with my conversations with the Monitoring Officer, she has not bought any investigations to a close yet to be in a position to notify the clerk. 2) That will be bought to the next meeting. 3) Yes. 4) The Clerk has spoken to the Town Mayor about it and there are no other dates it can be moved to.
C122/11/21	DATE OF NEXT MEETING
	Members noted the date of the next meeting: Wednesday 15 December 2021 , at the Guildhall, High Street, Andover, starting at 6.30pm.
C123/11/21	EXCLUSION OF THE PRESS AND PUBLIC
	<p>It was proposed by Councillor R Rowles and seconded by Councillor S Waue that the Members of the Press and Public be excluded from the Meeting at Agenda Items 20 & 21 due to consideration of Confidential Staffing Matters.</p> <p>S 11 of LG & HA 1989 prevents personal information about individual members of staff being discussed in public.</p> <p>A vote was taken: FOR – 12, AGAINST – 1, ABSTENTIONS - 0</p> <p>RESOLVED: That the Members of the Press and Public be excluded from the Meeting at Agenda Items 20 & 21 due to consideration of Confidential Staffing Matters.</p>
	CONFIDENTIAL ITEMS
C124/11/21	STAFFING MATTERS
	<p>(The Town Clerk and Deputy Town Clerk left the meeting at 8.05pm)</p> <p>Members discussed the letter received from the Town Clerk pertaining to the overtime owed.</p>

	<p>It was proposed by Councillor L Gregori and seconded by Councillor R Rowles that the Town Clerk's formal request for payment for overtime worked between December 2020 and November 2021, be accepted and approved.</p> <p>A vote was taken: FOR – 8, AGAINST – 3, ABSTENTIONS – 1</p> <p>RESOLVED: That the Town Clerk's formal request for payment for overtime worked between December 2020 and November 2021, be accepted and approved.</p> <p>It was proposed by Councillor R Rowles and seconded by Councillor L Gregori that the Standing Orders 3X be suspended to extend the Council meeting beyond the two-hour period.</p> <p>A vote was taken: FOR – 8, AGAINST – 4, ABSTENTIONS – 0</p> <p>RESOLVED: That the Standing Orders 3X be suspended to extend the Council meeting beyond the two-hour period.</p>
C119/11/21	STAFFING REVIEW – JOB ROLES
	<p>Members considered a proposal to review job roles as per the resolution from Full Council 20 October 2021. (Councillor R Rowles left the meeting at 8.46pm)</p> <p>It was proposed by Councillor D coole and seconded by Councillor L Gregori that an extraordinary meeting be held to discuss strategic requirements and specifications for the contractors with invited representatives from Ellis Whitton and a plan from the Town Clerk.</p> <p>A vote was taken: FOR – 10, AGAINST – 0, ABSTENTIONS – 1</p> <p>RESOLVED: That an extraordinary meeting be held to discuss strategic requirements and specifications for the contractors with invited representatives from Ellis Whitton and a plan from the Town Clerk.</p>
<p>The Town Mayor closed the meeting at 8.48pm.</p>	
<div style="display: flex; justify-content: space-between; margin-top: 20px;"> Town Mayor Date </div>	

APPENDIX B – BUDGET 2020/2021 – Transfer of Underspend

B

FINANCIAL BUDGET 2021/2022 UNDERSPENDS & OVERSPENDS @ 31.03.2021

INCOME

	Actual Net	Balance 2020/2021	BUDGET 2020/2021
Assets & Communities			
3025 Town Development			
3025/1 Income from Events	£0.00	£0.00	£0.00
3025/2 Grants	£2,000.00	£2,000.00	£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	£2,000.00	£2,000.00	£0.00

TOTAL EVENTS & PROJECTS	£0.00	£0.00	£0.00
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	Actual Net	Balance 2020/2021	BUDGET 2020/2021
Policy & Resources			
36 Business Rates Refund	£0.00	£0.00	£0.00
99 Heating & Lighting	£0.00	£0.00	£0.00
3000 Precept	£344,204.00	£344,204.00	£0.00
3001 TVBC Tax Band Grant	£0.00	£0.00	£0.00
3002 Election Expenses Refund	£2,341.20	£2,341.20	£0.00
3010 Bank Interest	£0.00	£0.00	£0.00
3020 Insurance Premium Refund	£79.04	£79.04	£0.00
3020 Grants Received	£0.00	£0.00	£0.00
3021 Cil Monies	£13,346.06	£13,346.06	£0.00
3115 VAT Write Off	£0.00	£0.00	£0.00
3116 IT Equipment	£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 N P	£0.00	£0.00	£0.00
4000 Defibrillator	£0.00	£0.00	£0.00
4210 Waste Removal	£26.00	£26.00	£0.00
4211 Photocopying	£0.00	£0.00	£0.00
4212 Payroll	£0.00	£0.00	£0.00
TOTAL Policy & Resources	£359,996.30	£359,996.30	£0.00

		BUDGET		
		Actual Net	Balance 2020/2021	2020/2021
Allotments				
3050	<u>Allotment Rents</u>			
3050/1	Admirals Way	£1,288.95	£488.95	£800.00
3050/2	Barlows Lane	£4,418.63	-£1,081.37	£5,000.00
3050/3	Churchill Way	£2,228.46	£228.46	£2,200.00
3050/4	Mylen Road	£1,267.42	-£32.58	£1,200.00
3050/5	Old Winton Road	£3,957.48	£357.48	£3,700.00
3050/6	The Drove	£5,598.99	-£1,401.01	£5,000.00
3050/7	Vigo Road	£4,866.60	£366.60	£5,000.00
3050/8	Picket Piece	£0.00	-£960.00	£0.00
3050/9	Picket Twenty	n/a	n/a	£0.00
3050	TOTAL	£23,626.53	-£2,033.47	£22,900.00
3051	<u>Deposits</u>	£0.00	£0.00	£0.00
3052	Deposit Credit Interest	£10.40	£10.40	£0.00
3053	Deposit Direct Payment	£0.00	£0.00	£0.00
	Returned Deposits	£0.00	£0.00	£0.00
TOTAL ALLOTMENTS		£23,636.93	-£2,023.07	£22,900.00
TOTAL INCOME		£385,633.23	£359,973.23	£22,900.00

EXPENDITURE		BUDGET		
		Actual Net	Balance 2020/2021	2020/2021
Assets & Communities				
4700 <u>Events & Projects</u>				
4700/2	Christmas Lights	£23,166.26	-£3,166.26	£20,000.00
4700/3	A-Fest	£0.00	£500.00	£500.00
4700/4	Shilling Fair	£1,338.83	£1,661.17	£3,000.00
4700/5	Youth Clubs	£0.00	£12,000.00	£12,000.00
4700/6	Miscellaneous Events (Covid)	£3,500.00	-£3,500.00	£0.00
4700/7	Armed Forces Day (was Events)	£0.00	£1,000.00	£1,000.00
4700/8	Andover Cycling Festival	£0.00	£1,000.00	£1,000.00
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	£0.00	£2,000.00	£2,000.00
4700/12	Defibrillator Provision	£0.00	£4,000.00	£4,000.00
4700/13	Community Engagement	£257.40	£242.60	£500.00
4700/14	Andover Carnival	£0.00	£1,000.00	£1,000.00
4700/15	Andover Gardening Competition	£0.00	£500.00	£500.00
4700/16	Pancake Day	£0.00	£500.00	£500.00
4700/17	Tourism	£0.00	£5,000.00	£5,000.00
4700/18	Water Butt Scheme	£0.00	£500.00	£500.00
4700/19	Andover Proms	£0.00	£500.00	£500.00
4700/20	Food Fair	£0.00	£500.00	£500.00
4700/21	Gardening Fair	£0.00	£500.00	£500.00
	Street Furniture	n/a	n/a	£0.00
	Playgrounds	n/a	n/a	£0.00
	Urban Parks & Open Spaces	n/a	n/a	£0.00

	Cemeteries	n/a	n/a	£0.00
	Public Halls	n/a	n/a	£0.00
	Outdoor Sports Facilities	n/a	n/a	£0.00
	Dog & Litter Bins	n/a	n/a	£0.00
4700	TOTAL	£28,262.49	£24,737.51	£53,000.00

		Actual Net	Balance 2020/2021	BUDGET 2020/2021
4190	Grants			
4190/1	Grants	£9,697.22	-£4,697.22	£5,000.00
4190/1/1	Emergency Funding	£0.00	£0.00	£0.00
4190/3	Grants Section 137	£0.00	£0.00	£0.00
4190	TOTAL	£9,697.22	-£4,697.22	£5,000.00

4000/6	Website & Community Development			
4000/6/1	Website	£422.06	£1,577.94	£2,000.00
4000/6/2	Website Hosting	£479.40	£20.60	£500.00
4000/6/3	Newsletter	£0.00	£0.00	£0.00
4000	TOTAL	£901.46	£1,598.54	£2,500.00

		Actual Net	Balance 2020/2021	BUDGET 2020/2021
4100/1	Town Mayor	£0.00	£0.00	£0.00
4100/1/1	Town Mayor Badge & Regalia	£0.00	£0.00	£0.00
4100/1/2	Remembrance Day Wreath	£0.00	£50.00	£50.00
4100/1/3	Town Mayor Charities	£0.00	£0.00	£0.00
4100/1	Total	£0.00	£50.00	£50.00

		Actual Net	Balance 2020/2021	BUDGET 2020/2021
4100/6	Venue Hire/Facilities			
4100/6	Refreshments	£0.00	£100.00	£100.00
4100/7	Room Hire Fund	£0.00	£200.00	£200.00
		£0.00	£300.00	£300.00

4204	New Building Fund	£0.00	£6,000.00	£6,000.00
4205	Bus Shelters	£0.00	£0.00	£0.00
		£0.00	£6,000.00	£6,000.00

		Actual Net	Balance 2020/2021	BUDGET 2020/2021
4210	Assets			
4210/3	Rent - Office	£17,071.95	-£5,071.95	£12,000.00
4210/4	Rates - Office	£5,582.40	£2,417.60	£8,000.00
4210/5	Water Rates - Office	£0.00	£300.00	£300.00
4210/6	Heating & Lighting - Office	£945.94	£2,554.06	£3,500.00
4210/7	Telephone & Broadband	£2,928.47	-£428.47	£2,500.00
4210/8	Photocopying	£3,456.66	£543.34	£4,000.00
4210/9	Stationery	£557.10	£642.90	£1,200.00
4210/10	Postage	£769.48	£930.52	£1,700.00
4210/15	Office & Equipment Maintenance	£3,085.00	-£85.00	£3,000.00
4210/16	New Equipment & Furniture	£365.33	£634.67	£1,000.00
4210/17	Waste Removal	£109.95	£590.05	£700.00
		£34,872.28	£3,027.72	£37,900.00
TOTAL Assets & Communities		£73,733.49	£31,016.55	£104,750.00

				BUDGET
		Actual Net	Balance 2020/2021	2020/2021
Policy & Resources				
4000 <u>Corporate Management</u>				
400	IT Equipment	£0.00	£0.00	£0.00
4000/1	Accounts Support	£1,444.50	-£424.50	£1,020.00
4000/2	Bank Charges	£867.42	-£467.42	£400.00
4000/3	Legal & Professional Fees	£25,590.94	-£19,590.94	£6,000.00
4000/4	Legal Costs	n/a	n/a	£0.00
4000/5	Audit Fees	£2,845.83	-£645.83	£2,200.00
4000/6	IT Support & Equipment	£570.58	£1,929.42	£2,500.00
		£31,319.27	-£19,199.27	£12,120.00
4100 <u>Democratic Representation</u>				
4100/1	Members Training & Courses	£1,705.00	-£205.00	£1,500.00
4100/2	Members Travel	£0.00	£100.00	£100.00
4100/3	Members Expenses	n/a	n/a	£0.00
4100/4	Public Building Hire	£72.00	£928.00	£1,000.00
4100 TOTAL		£1,777.00	£823.00	£2,600.00
4180 <u>Other Services to the Public</u>				
4180/1	Election Costs	£39,647.93	-£14,647.93	£25,000.00
4180 TOTAL		£39,647.93	-£14,647.93	£25,000.00
4200 <u>Administration Rechargeable Payroll</u>				
4200/1	Payroll	£163,034.74	£47,851.26	£210,886.00
4200/3	Staff Training	£689.00	£811.00	£1,500.00
4200/4	Staff Travel	£737.58	-£537.58	£200.00
4200 TOTAL		£164,461.32	£48,124.68	£212,586.00
4210 <u>Administration Rechargeable</u>				
4210/2	Office Sundries	£0.00	£250.00	£250.00
4210/11	Subscriptions/Memberships	£3,085.00	-£85.00	£3,100.00
4210/12	Insurance	£0.00	£4,000.00	£4,000.00
4210/14	Advertising	£0.00	£0.00	£0.00
4210/18	Publications	£0.00	£200.00	£200.00
4210 TOTAL		£3,085.00	£4,365.00	£7,550.00
TOTAL POLICY & RESOURCES		£240,290.52	£19,465.48	£259,858.00

		Actual Net	Balance 2020/2021	BUDGET 2020/2021
Allotments				
4500	Allotment Service			
4500/1	Allotment Maintenance			
4500/1/1	Admirals Way			
4500/1/1/1	Services	£833.00	£167.00	£1,000.00
4500/1/1/2	Grounds Maintenance	£617.73	£882.27	£1,500.00
4500/1/1/3	Water Charges	£763.18	-£463.18	£300.00
4500/1/1/4	Repairs & Renewals	£275.14	-£125.14	£150.00
4500/1/1/5	Equipment	£57.38	£92.62	£150.00
4500/1/1/6	Sundries	£0.00	£50.00	£50.00
4500/1/1/7	Returned Deposits	£0.00	£0.00	£0.00
4500/1/1/8	Pest Control	£628.56	£61.44	£690.00
4500/1/1	TOTAL	£3,174.99	£665.01	£3,840.00
4500/1/2	Barlows Lane			
4500/1/2/1	Services	£833.00	£167.00	£1,000.00
4500/1/2/2	Grounds Maintenance	£1,086.48	£1,413.52	£2,500.00
4500/1/2/3	Water Charges	£1,400.27	-£700.27	£700.00
4500/1/2/4	Repairs & Renewals	£235.14	-£85.14	£150.00
4500/1/2/5	Equipment	£227.38	-£77.38	£150.00
4500/1/2/6	Sundries	£0.00	£50.00	£50.00
4500/1/2/7	Returned Deposits	£28.61	-£28.61	£0.00
4500/1/2/8	Pest Control	£628.56	£61.44	£690.00
4500/1/2	TOTAL	£4,439.44	£800.56	£5,240.00
4500/1/3	Churchill Way			
4500/1/3/1	Services	£833.00	£167.00	£1,000.00
4500/1/3/2	Grounds Maintenance	£1,336.48	£1,163.52	£2,500.00
4500/1/3/3	Water Charges	£457.77	£42.23	£500.00
4500/1/3/4	Repairs & Renewals	£149.64	£0.36	£150.00
4500/1/3/5	Equipment	£57.38	£92.62	£150.00
4500/1/3/6	Sundries	£0.00	£50.00	£50.00
4500/1/3/7	Returned Deposits	£0.00	£0.00	£0.00
4500/1/3/8	Pest Control	£628.56	£61.44	£690.00
03/01/4500	TOTAL	£3,462.83	£1,577.17	£5,040.00
04/01/4500	Mylen Road			
4500/1/4/1	Services	£833.00	£167.00	£1,000.00
4500/1/4/2	Grounds Maintenance	£1,266.48	£1,383.52	£2,650.00
4500/1/4/3	Water Charges	£502.30	£297.70	£800.00
4500/1/4/4	Repairs & Renewals	£330.64	-£180.64	£150.00
4500/1/4/5	Equipment	£57.38	£92.62	£150.00
4500/1/4/6	Sundries	£0.00	£50.00	£50.00
4500/1/4/7	Returned Deposits	£0.00	£0.00	£0.00
4500/1/4/8	Pest Control	£628.54	£61.46	£700.00
4500/1/4	TOTAL	£3,618.34	£1,871.66	£5,500.00

4500/1/5	Old Winton Road			
4500/1/5/1	Services	£833.00	£167.00	£1,000.00
4500/1/5/2	Grounds Maintenance	£1,141.48	£1,358.52	£2,500.00
4500/1/5/3	Water Charges	£703.06	£296.94	£1,000.00
4500/1/5/4	Repairs & Renewals	£102.64	£47.36	£150.00
4500/1/5/5	Equipment	£227.40	-£77.40	£150.00
4500/1/5/6	Sundries	£0.00	£50.00	£50.00
4500/1/5/7	Returned Deposits	£0.00	£0.00	£0.00
4500/1/5/8	Pest Control	£628.54	£61.46	£690.00
4500/1/5	TOTAL	£3,636.12	£1,903.88	£5,540.00
4500/1/6	The Drove			
4500/1/6/1	Services	£865.41	£134.59	£1,000.00
4500/1/6/2	Grounds Maintenance	£1,656.48	£1,043.52	£2,700.00
4500/1/6/3	Water Charges	£510.95	£1,989.05	£2,500.00
4500/1/6/4	Repairs & Renewals	£17.64	£132.36	£150.00
4500/1/6/5	Equipment	£142.38	£7.62	£150.00
4500/1/6/6	Sundries	£0.00	£50.00	£50.00
4500/1/6/7	Returned Deposits	£50.00	-£50.00	£0.00
4500/1/6/8	Pest Control	£628.56	£61.44	£690.00
4500/1/6	TOTAL	£3,871.42	£3,368.58	£7,240.00
				BUDGET
		Actual Net	Balance 2020/2021	2020/2021
4500/1/7	Vigo Road			
4500/1/7/1	Services	£833.00	£167.00	£1,000.00
4500/1/7/2	Grounds Maintenance	£1,216.50	£1,283.50	£2,500.00
4500/1/7/3	Water Charges	£1,107.93	£92.07	£1,200.00
4500/1/7/4	Repairs & Renewals	£27.66	£122.34	£150.00
4500/1/7/5	Equipment	£142.38	£7.62	£150.00
4500/1/7/6	Sundries	£0.00	£50.00	£50.00
4500/1/7/7	Returned Deposits	£100.00	-£100.00	£0.00
4500/1/7/8	Pest Control	£628.68	£61.32	£690.00
4500/1/7	TOTAL	£4,056.15	£1,683.85	£5,740.00
4500/1/8	Picket Piece			
4500/1/8/1	Services	£0.00	£1,000.00	£1,000.00
4500/1/8/2	Grounds Maintenance	£0.00	£500.00	£500.00
4500/1/8/3	Water Charges	£0.00	£500.00	£500.00
4500/1/8/4	Repairs & Renewals	£0.00	£150.00	£150.00
4500/1/8/5	Equipment	£0.00	£150.00	£150.00
4500/1/8/6	Sundries	£0.00	£50.00	£50.00
4500/1/8/7	Pest Control	£0.00	£690.00	£690.00
		£0.00	£3,040.00	£3,040.00
4500/1/9	Picket Twenty			
4500/1/9/1	Services	£0.00	£0.00	£0.00
4500/1/9/2	Grounds Maintenance	£0.00	£0.00	£0.00
4500/1/9/3	Water Charges	£0.00	£0.00	£0.00
4500/1/9/4	Repairs & Renewals	£0.00	£0.00	£0.00
4500/1/9/5	Equipment	£0.00	£0.00	£0.00
4500/1/9/6	Sundries	£0.00	£0.00	£0.00
4500/1/9/7	Pest Control	£0.00	£0.00	£0.00
		£0.00	£0.00	£0.00

4500/1	TOTAL ALLOTMENTS	£26,259.29	£14,910.71	£41,170.00
		Actual Net	Balance 2020/2021	BUDGET 2020/2021
Planning/Highways				
4300	Planning/Highways	£0.00	£0.00	£0.00
4300/1	Provision of Speed Signs	£0.00	£0.00	£0.00
4300/2	Design Statement/NP	£10,167.51	-£10,167.51	£0.00
4300/3	St Mary's Neighbourhood Plan	£0.00	£0.00	£0.00
4300/4	Street Trees	£0.00	£0.00	£0.00
4300/5	Traffic Calming	£0.00	£0.00	£0.00
4300/6	SID's Admin & Management	£0.00	£0.00	£0.00
4300	Total	£10,167.51	-£10,167.51	£0.00
		Actual Net	Balance 2020/2021	BUDGET 2020/2021
Total Income		£385,633.23	£359,973.23	£25,660.00
Total Expenditure		£350,450.81	£53,608.60	£405,676.00
TOTAL NET BALANCE		£35,182.42		-£380,016.00

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Friday 3 June -	Street Party (High Street) – The Bid
Saturday 4 June -	Civic Ceremony (Romsey) – TVBC Arts and Crafts, Trails (Andover Town Centre) – The Bid
Sunday 5 June -	Picnic in Vigo Park with music through the decades and fancy-dress competition – ATC (£750 for musicians, hire of amps, microphones, £100 for toilet hire, £60 for prizes)
Also;	Window Competition (£60 for prizes) ERII Sign to be hung on the Guildhall (to install and remove sign £4500)
Total:	£1820 + £4500 £7320 (estimate)
Purpose of Report To update members on the proposed event schedule.	
Legal and Policy Implications Andover Town Council must comply with the following legislation: <ul style="list-style-type: none"> • Highways Act 1980 Section 178 (with specific attention to subsection (1)) • PD 6547:2004+A1: 2009. Guidance on the use of BS EN 40-3-1 and BS EN 40-3-3. • TR22 Managing a vital asset: Lighting Supports. ILP • GP03: Code of Practice for Electrical Safety in Highway Electrical Operations. ILP • BS7671: Requirements for Electrical Installations. • Traffic Management Act 2004. • The Construction (Design and Management) Act 2007 • Health and Safety and Work etc Act 1974 	
Recommendations <ul style="list-style-type: none"> • To note the report. • To approve setting a budget to cover the potential costs. • To instruct Officers to continue progressing the events with TVBC and The Bid. 	

Note: The person to contact about this report is Tor Warburton (Deputy Town Clerk), Andover Town Council, 66B, High Street, Andover, Hampshire. SP10 1NG.

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APPENDIX D – BUDGET 2022/2023

D

Produced for:

Full Council

Date of Report:

Wednesday 8 December 2021

Summary of Key Issues

To consider a Budget report with a financial plan for 2022/2023 to ensure that services provided by the Town Council are considered within the Budget Process for 2022/2023.

The Policy & Resources Committee has considered the Budget 2022/2023 in full and recommends the attached Budget 2022/2023 to the full Council for consideration and approval.

Purpose

To provide information to full Council to assist Members in considering a financial plan and budget for the 2022/2023 financial year. The full Council will be required to set a legal budget and precept at its meeting on Wednesday 26 January 2022.

The Policy & Resources committee have considered the financial plan to ensure that all services provided and legal requirements the Town Council must follow are covered within the Budget for 2022/2023.

What is the Town Council Budget & Precept?***The Town Council Budget***

The annual Revenue and Capital Budget sets out the Town Council's spending plans for the financial year and shows how these are to be funded including the contribution required from the Council Tax Payers of the Parish, via the Council Precept.

The Budget is an estimate of the resources that the Council will require to meet the running costs of all the services that it provides, to deliver on its strategic aims and target and to meet the needs and priorities of the local community.

The Town Council needs to set a Revenue Budget and a Capital Budget each year.

The Town Council Precept

The Town Council Precept is the amount that the Town Council has estimated that it will require to be raised from Council Tax to fund the services that it provides to the local community and is the amount on which the Town Council portion of the Council Tax bill is calculated.

The Town Council must set a Budget every year and the Budget is set in advance of the following year. The Town Council's financial year runs from 1st April to 31st March.

Revenue Budget and Capital Budget***Revenue Budget***

The Revenue Budget funds the day to day running costs of the Council's services such as salaries and payroll, allotment provision, electricity, stationery, general supplies and services. The net cost after deducting any income receivable to each service from fees and charges and grants is met from the Town Council portion of the Council Tax payable by all households on the Parish.

Capital Budget

The Capital Budget funds one-off investment in Council and community assets such as any buildings or vehicles and is usually funded from the Council's Balances and Reserves and any external funding that may be available.

Financial Plan for 2022/2023

Each Committee, with a delegated Budget responsibility was required to consider its Budget for the following year and submit it to the Policy & Resources Committee for consideration and inclusion in the Town Council's overall Budget.

The current Council has requested that the Budget Process must include the following, this is in effect a Financial Plan:

- *Timetable for the Budget Process*
- *The inflationary predictions to be used*
- *Salary Review results, to include:*
 - Suggested Pay Rises*
 - Inflationary rise for the past year*
 - Additional responsibilities pay increase*
 - Pay structure [National Joint Council Grading]*
- *Maintenance of new and existing Earmarked Reserves [Statutory Earmarked Reserves highlighted]*
- *Expected expenditure for current activities i.e. Christmas lights, allotments, grants*

Committee budgets for next year.

New items for consideration.

Budget recommendation from Budgets and Staffing Committee.

Timetable for the Budget Process

15 December 2021 – Council – 1st Consideration of Draft Council Budget.

11 January 2022 – Policy & Resources Committee – Final adjustments (if required) to Budget 2022/2023 & consideration of recommended Precept Level for 2022/2023.

26 January 2022 – Council – Final approval of Town Council Budget & setting Precept for 2022/2023.

Inflationary Predictions to be used

When this report was first written the rate of inflation in the UK in 2021 was 3%. However, recently it has been announced that the inflation rate will be 4%. The inflation rate is calculated by the change in the consumer price index (CPI). (Information from the UK Office of National Statistics).

As the draft budget for the Town Council is calculated in 2021, the UK 2021 rate of inflation of 4% has been used.

Salary Review Results

All staff with the exception of the Town Clerk have had their appraisals completed for 2021. It is recommended that they receive an increment rise following successful appraisals and competition of set targets (SMART objectives set in 2020/2021) and setting new targets for 2021/2022.

The Town Clerk's has been organised and it will be confirmed in January 2022 that it has taken place.

Now that the HR Panel has been confirmed by the approval of Committee Chairmen, the Appraisal can be completed.

The Payroll Budget for 2021/2022 was set at £218,000 which included budgeting for pensions, tax, staff training and staff travel.

During 2021 there have been staff changes, maternity leave and long term sickness, therefore it is predicted that not all the Budget for 2021/2022 will be utilised.

The Town Council agreed some years ago to base the staff salary scale on the National Joint Council (NJC) Salary Scale. This is a nationally recognised salary scale for local government workers and is based on the type of job and skills to carry out the job. NJC payscales are used widely in the voluntary and community sector, although they are local government scales negotiated by the employer and trade union sides of the National Joint Council for Local Government Services.

The Town Councils employee contracts state that, unless there is good reason not to, provided all requirements set have been achieved by the employee, they will receive a salary increment each year until they reach the top of their scale.

It should be noted that negotiations continue with regard to increases to the NJC Pay Structure. This is done at a national level. At the time of writing a 1.75% pay increase on all Payscales has been offered but has been rejected. If an update is available at the meeting, this will be included in any Payroll Budget calculations.

Recently the Town Council agreed that it would 'return to basics' with regard to its services and output. Therefore, it is assumed that there will be no recruitment of staff for 2022/2023. Therefore the current level of staff will be maintained.

This has been taken into account with regard to the proposed Staffing Budget for 2022/2023.

Payroll Budget for 2021/2022 - £218,000

Proposed Budget for 2022/2023 - £218,000

It should be noted that it was expected that additional staff would have been recruited in 2021/2022, this did not happen and therefore the Budget Figure for 2022/2023 can remain the same and accommodate Salary Increments and any National Increases when agreed.

Earmarked Reserves

Andover Town Council's 'Financial Reserves' Policy explains what General Reserves are and what Earmarked Reserves are:

"3.1. Reserves can be categorised as 'general' (held to cushion the impact of uneven cash flows or unexpected events) or 'earmarked' (held for a specific purpose).

3.2. Earmarked or 'specific' Reserves can be held for several reasons. As the name suggests these represent amounts which are 'earmarked' for specific items of expenditure to meet known or predicted liabilities or projects. Specific Reserves can be used to "smooth" the effects of certain expenditure commitments over a period of time thereby reducing the impact of significant expenditure in any one year. 'Earmarked' Reserves are typically held for four main reasons:

1. Renewals

Used to plan and finance an effective programme of equipment replacement, planned property repair and maintenance or grounds maintenance. These reserves are a mechanism to smooth expenditure so that a sensible replacement programme can be achieved without the need to vary budgets.

2. Carry Forward of Under-spend

Some expenditure budgeted for projects in a given financial year cannot be spent in that year. Reserves are used as a mechanism to carry forward these resources.

3. Insurance Reserve

To enable the Council to meet the excesses not covered by insurance.

Other Earmarked Reserves

3.1. May be set up from time to time to meet known or predicted liabilities.

3.2. General Reserves are often referred to as the 'working balance' and is money which is not earmarked for specific purposes but rather a sum of money held in anticipation of uneven cash flow or set aside to deal with unexpected events or emergencies. This is usually created through surpluses as a result of activities being postponed, cancelled or coming in under budget. Reserves of this nature can be spent or earmarked at the discretion of Members, subject to approval by Council. The 'General' or 'Emergency' Reserve needs to be regularly reviewed using a risk based assessment".

Statutory Earmarked Reserves

Statutorily the Town Council must have sufficient Earmarked Reserves set aside to cover the cost of Elections and By-elections.

Elections were held in May 2019 and so far the Town Council has been billed for these costs (shown on the Earmarked Reserves).

In 2021 there were by-elections and the costs for these were - £14,328.11

The Budget for Elections in 2021/2022 was £10,000, therefore £4,328.11 will need to be deducted from Earmarked Reserves at the end of the financial year 31 March 2022.

The Earmarked remaining for (TOTAL) Elections is £79,036.28.

The Town Council requested that the Earmarked Reserves be split for Elections for Main Elections and By-Elections. Therefore the Reserves remaining in each are as follows:

£60,000 for main Elections

£13,063.81 for By-Elections

The Town Council must ensure that it has sufficient funds to cover the next Election in 2023 plus any further By-elections. The figure to be included in the Budget for 2022/2023 suggested is £5,000 now the final Election costs for this year are known.

Earmarked Reserves

Currently the total amount required for the Earmarked Reserves previously agreed is £216,755.05.

Therefore, if Operational Reserves are put back to 6 months and the Earmarked Reserves are included the Town Council must have a total of £398,970.05 in 'Reserve'.

Operating Costs

The Town Council's Financial Reserves Policy states that it must ensure it has 6 months operating costs in its General Reserves. However, in 2019 it was agreed to reduce this time period to 3 months. Currently in 2021/2022 the Town Council's Operational Budget is £364,430. Therefore 3 months operating costs is £91,107.50.

The Policy & resources Committee is recommending to full Council that the Town Council's Operational Costs be returned to the 6 months. If it were to be returned to 6 months, the amount of Operational Reserves required would be £182,215.

It should be noted that at the Year End 31 March 2021, the Town Council had a total of £452,465.67 in its accounts. Therefore there are sufficient funds to cover the 6 months Operational Reserves (at 6 months) and Earmarked Reserves.

Expected Expenditure 2021/2022

The spreadsheet at **Appendix** shows the Town Council's current Budget (2021/2022) and the expected expenditure by 31.03.2022.

Draft Budgets by Committee for 2022/2023

The Town Council's committees have considered their Budgets for 2022/2023 and they are included in the Draft Budget 2022/2023 for consideration.

New Items for Consideration

At the Council meeting on 24 November 2021 items were considered which could impact on the Budget for 2022/2023. However, it was requested that additional research and investigation be carried out to determine true costs. There has been insufficient time for further investigations to be carried out, therefore a further report will be brought back to the Policy and Resources Committee in January 2022 to determine costs. It should be noted that any costs will NOT increase the proposed budget 2022/2023.

Recommendations

The Policy & Resources Committee recommend that the Staffing Budget remain the same as 2021/2022 and be considered for inclusion in the final Budget.

The Policy and Resources Committee recommend to full Council that the Operational Reserves be put back up to 6 months.

The Policy & Resources Committee recommend the Draft Budget 2022/2023 to full Council on for further consideration prior to final approval at the full Council meeting to be held on 26 January 2022.

Note: The person to contact about this report is Wendy Coulter (Town Clerk), Andover Town Council, 68B, High Street, Andover, Hampshire. SP10 1NG.

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Distribution: To all Councillors

DRAFT FINANCIAL BUDGET 2022/2023 For consideration at full Council 15 December 2021

INCOME

		2020/2021		Budget	Actual Net @	Balance	Projected	PROPOSED	2023/2024	2024/2025
		Net	2021/2022	2021/2022	30.10.2021	2021/2022	balance by	BUDGET	Forecast (4% Increase)	Forecast (5% Increase)
Assets & Communities							31.03.2022	2022/2023		
3025 Town Development										
3025/1	Income from Events	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
3025/2	Grants	£2,000.00	£0.00	£374.22	£374.22	£374.22	£0.00	£0.00	£0.00	£0.00
3025/3	Sponsorship	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
3025/4	Proms in the park	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
3025/5	A-Fest	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
3025/6	Shilling Fair	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
3025 TOTAL		£2,000.00	£0.00	£374.22	£374.22	£374.22	£0.00	£0.00	£0.00	£0.00
TOTAL EVENTS & PROJECTS		£2,000.00	£0.00	£374.22	£374.22	£374.22	£0.00	£0.00	£0.00	£0.00

		2020/2021		Budget	Actual Net @	Balance	Projected	PROPOSED	2023/2024	2024/2025
		Net	2021/2022	2021/2022	30.10.2021	2021/2022	balance by	BUDGET	Forecast (4% Increase)	Forecast (5% Increase)
Policy & Resources							31.03.2022	2022/2023		
99 Heating & Lighting										
3000 Precept		£344,204.00	£0.00	£349,584.80	£349,584.80	£349,584.80	£349,584.80	£0.00	£0.00	£0.00
3001 TVBC Tax Band Grant		£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
3002 Election Expenses Refund		£2,341.20	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
3010 Bank Interest		£79.04	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
3020 Insurance Premium Refund		£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
3020 Grants Received		£13,346.06	£0.00	£14,050.94	£14,050.94	£14,050.94	£14,050.94	£0.00	£0.00	£0.00
3021 Cll Monies		£0.00	£0.00	£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	£0.00	£0.00
3116 IT Equipment		£0.00	£0.00	£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	£0.00	£0.00
3998 Funds Held for Youth Council		£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00

[illegible]

EXPENDITURE		2020/2021 Net	Budget 2021/2022	Actual Net @ 30.10.2021	Balance 2021/2022	Projected balance by 31.03.2022	PROPOSED BUDGET 2022/2023	2023/2024 Forecast (4% Increase)	2024/2025 Forecast (5% Increase)
Assets & Communities									
4700 Events & Projects									
4700/2	Christmas Lights	£23,166.26	£22,500.00	£7,397.07	£15,102.93	£0.00	£25,000.00	£26,000.00	£27,300.00
4700/3	A-Fest	£0.00	£700.00	£700.00	£0.00	£0.00	£800.00	£835.00	£880.00
4700/4	Shilling Fair	£1,338.83	£700.00	£0.00	£700.00	£700.00	£800.00	£835.00	£880.00
4700/5	Youth Clubs	£0.00	£10,000.00	£0.00	£10,000.00	£10,000.00	£10,000.00	£10,400.00	£10,920.00
4700/6	Miscellaneous Events	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4700/7	Armed Forces Day (was Events)	£0.00	£700.00	£0.00	£700.00	£700.00	£800.00	£835.00	£880.00
4700/8	Andover Cycling Festival	£0.00	£700.00	£0.00	£700.00	£700.00	£800.00	£835.00	£880.00
4700/9	Andover Challenges	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4700/10	WW1 Event (215)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4700/11	Festival of Motoring	£0.00	£700.00	£0.00	£700.00	£700.00	£800.00	£835.00	£880.00
4700/12	Defibrillator Provision	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4700/13	Community Engagement	£257.40	£600.00	£0.00	£600.00	£600.00	£700.00	£730.00	£765.00
4700/14	Andover Carnival	£0.00	£700.00	£0.00	£700.00	£700.00	£800.00	£835.00	£880.00
4700/15	Andover Gardening Competition	£0.00	£400.00	£0.00	£400.00	£400.00	£500.00	£520.00	£546.00
4700/16	Pancake Day	£0.00	£0.00	£0.00	£0.00	£0.00	£500.00	£520.00	£546.00
4700/17	Tourism	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4700/18	Water Butt Scheme	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4700/19	Andover Proms	£0.00	£400.00	£0.00	£400.00	£400.00	£0.00	£0.00	£0.00
4700/20	Food Fair	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4700/21	Gardening Fair/AIB	£0.00	£0.00	£0.00	£0.00	£0.00	£500.00	£520.00	£546.00
4700/22	Queens Jubilee 2022	£0.00	£0.00 n/a	n/a	n/a	£0.00	£7,320.00	£0.00	£0.00
4700 TOTAL		£24,762.49	£38,100.00	£8,097.07	£30,002.93	£14,900.00	£49,320.00	£43,700.00	£45,903.00
4190 Grants									
4190/1	Grants	£9,697.22	£10,000.00	£1,990.00	£8,010.00	£0.00	£10,000.00	£10,000.00	£10,000.00
4190/1/1	Emergency Funding	£3,500.00	£3,000.00	£0.00	£3,000.00	£0.00	£3,000.00	£3,000.00	£3,000.00
4190/3	Grants Section 137	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00

4190 TOTAL	£13,197.22	£5,000.00	£1,990.00	£11,010.00	£0.00	£13,000.00	£13,000.00	£13,000.00
<u>Website & Community Development</u>								
4000/6								
4000/6/1	Website	£422.06	£3,000.00	£854.90	£2,145.10	£0.00	£3,120.00	£3,245.00
4000/6/2	Website Hosting	£479.40	£550.00	£329.65	£220.35	£0.00	£570.00	£592.00
4000/6/3	Newsletter	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4000 TOTAL		£901.46	£3,550.00	£1,184.55	£2,365.45	£0.00	£3,690.00	£3,837.00
<u>Town Mayor</u>								
4100/1								
4100/1/1	Town Mayor Badge & Regalia	£0.00	£50.00	£37.00	£13.00	£0.00	£0.00	£0.00
4100/1/2	Remembrance Day Wreath	£0.00	£0.00	£0.00	£0.00	£0.00	£52.00	£54.00
4100/1/3	Town Mayor Charities	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4100/1	Total	£0.00	£50.00	£37.00	£13.00	£0.00	£52.00	£54.00
<u>Venue Hire/Facilities</u>								
4100/6	Refreshments	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4100/7	Room Hire Fund	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
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
<u>Assets</u>								
4210/3	Rent - Office	£17,071.95	£12,000.00	£8,703.00	£3,297.00	£0.00	£14,810.00	£9,360.00
4210/4	Rates - Office	£5,582.40	£8,000.00	£0.00	£8,000.00	£0.00	£5,000.00	£2,000.00
4210/5	Water Rates - Office	£0.00	£300.00	£0.00	£300.00	£0.00	£300.00	£0.00

4210/6	Heating & Lighting - Office	£945.94	£6,000.00	£568.20	£5,431.80	£3,000.00	£3,000.00	£0.00	£0.00
4210/7	Telephone & Broadband	£2,928.47	£2,500.00	£881.22	£1,618.78	£0.00	£2,600.00	£2,705.00	£2,840.00
4210/8	Photocopying	£3,456.66	£4,000.00	£2,670.61	£1,329.39	£0.00	£4,160.00	£4,326.00	£4,542.00
4210/9	Stationery	£557.10	£1,200.00	£217.67	£982.33	£600.00	£800.00	£832.00	£874.00
4210/10	Postage	£769.48	£2,000.00	£1,742.72	£257.28	£0.00	£1,500.00	£1,560.00	£1,638.00
4210/15	Office & Equipment Maintenance	£4,701.63	£3,500.00	£2,070.54	£1,429.46	£0.00	£1,750.00	£200.00	£210.00
4210/16	New Equipment & Furniture	£365.33	£1,000.00	£884.24	£115.76	£0.00	£2,500.00	£1,000.00	£1,050.00
4210/17	Waste Removal	£109.95	£700.00	£139.95	£560.05	£532.00	£300.00	£312.00	£330.00
		£36,488.91	£41,200.00	£17,878.15	£23,321.85	£4,132.00	£36,720.00	£22,295.00	£23,412.00
TOTAL Assets & Communities		£75,350.08	£82,900.00	£27,196.77	£55,703.23	£19,032.00	£102,782.00	£82,886.00	£86,401.00

Policy & Resources		2020/2021 Net	Budget 2021/2022	Actual Net @ 30.10.2021	Balance 2021/2022	Projected balance by 31.03.2022	PROPOSED BUDGET 2022/2023	2023/2024 Forecast (4% Increase)	2024/2025 Forecast (5% Increase)
4000 Corporate Management									
400 IT Equipment									
4000/1	Accounts Support	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4000/2	Bank Charges	£1,444.50	£1,530.00	£1,735.56	£-205.56	£-205.56	£2,000.00	£2,080.00	£2,185.00
4000/3	Legal & Professional Fees	£867.42	£600.00	£525.90	£74.10	£0.00	£625.00	£650.00	£683.00
4000/4	Legal Costs	£25,590.94	£7,000.00	£7,268.00	£-268.00	£-1,768.00	£8,000.00	£8,320.00	£8,736.00
4000/5	Audit Fees	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4000/6	IT Support & Equipment	£2,845.83	£2,400.00	£1,300.00	£1,100.00	£0.00	£2,500.00	£2,600.00	£2,730.00
		£570.58	£2,500.00	£2,317.10	£182.90	£0.00	£3,400.00	£3,540.00	£3,720.00
		£31,319.27	£14,030.00	£13,146.56	£883.44	£-1,973.56	£16,525.00	£17,190.00	£18,054.00

4100 Democratic Representation									
4100/1	Members Training & Courses	£1,705.00	£1,500.00	£855.12	£644.88	£0.00	£1,560.00	£1,620.00	£1,700.00
4100/2	Members Travel	£0.00	£100.00	£0.00	£100.00	£0.00	£100.00	£104.00	£110.00

4100/3	Members Expenses	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4100/4	Public Building Hire	£72.00	£1,200.00	£1,693.34	-£493.34	-£600.00	£2,000.00	£2,080.00	£2,184.00				
	4100 TOTAL	£1,777.00	£2,800.00	£2,548.46	£251.54	-£600.00	£3,660.00	£3,804.00	£3,994.00				
	4180 Other Services to the Public												
4180/1	Election Costs	£39,647.93	£10,000.00	£14,328.11	-£4,328.11	-£4,328.11	£10,000.00	£10,000.00	£10,000.00				
	4180 TOTAL	£39,647.93	£10,000.00	£14,328.11	-£4,328.11	-£4,328.11	£10,000.00	£10,000.00	£10,000.00				
	4200 Administration Rechargeable Payroll												
		2020/2021 Net	Budget 2021/2022	Actual Net @ 30.10.2021	Balance 2021/2022	Projected balance by 31.03.2022	PROPOSED BUDGET 2022/2023	2023/2024 Forecast (4% Increase)	2024/2025 Forecast (5% Increase)				
4200/1	Payroll	£163,034.74	£215,000.00	£111,085.99	£103,914.01	£65,000.00	£215,000.00	£223,600.00	£234,780.00				
4200/3	Staff Training	£689.00	£2,500.00	£677.00	£1,823.00	£0.00	£2,500.00	£2,600.00	£2,730.00				
4200/4	Staff Travel	£737.58	£500.00	£0.00	£500.00	£300.00	£500.00	£520.00	£546.00				
	4200 TOTAL	£164,461.32	£218,000.00	£111,762.99	£106,237.01	£65,300.00	£218,000.00	£226,720.00	£238,056.00				
	4210 Administration Rechargeable												
		2020/2021 Net	Budget 2021/2022	Actual Net @ 30.10.2021	Balance 2021/2022	Projected balance by 31.03.2022	PROPOSED BUDGET 2022/2023	2023/2024 Forecast (4% Increase)	2024/2025 Forecast (5% Increase)				
4210/2	Office Sundries	£0.00	£250.00	£27.00	£223.00	£100.00	£250.00	£260.00	£273.00				
4210/11	Subscriptions/Memberships	£3,085.00	£3,100.00	£3,176.00	-£76.00	-£76.00	£3,300.00	£3,432.00	£3,604.00				
4210/12	Insurance	£3,741.61	£4,000.00	£0.00	£4,000.00	£0.00	£4,160.00	£4,326.00	£4,542.00				
4210/14	Advertising	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00				
4210/18	Publications	£0.00	£200.00	£123.80	£76.20	£0.00	£210.00	£220.00	£230.00				
	4210 TOTAL	£6,826.61	£7,550.00	£3,326.80	£4,223.20	£24.00	£7,920.00	£8,238.00	£8,649.00				
	TOTAL POLICY & RESOURCES	£244,032.13	£252,380.00	£145,112.92	£107,267.08	£58,422.33	£256,105.00	£265,952.00	£278,753.00				
	Allotments												

4500 Allotment Service												
4500/1	Allotment Maintenance											
4500/1/1	Admirals Way											
4500/1/1/1	Services	£833.00	£1,100.00	£582.00	£518.00	£0.00	£1,135.00	£1,180.00	£1,240.00			
4500/1/1/2	Grounds Maintenance	£617.73	£1,600.00	£185.30	£1,414.70	£0.00	£800.00	£840.00	£880.00			
4500/1/1/3	Water Charges	£763.18	£400.00	£155.92	£244.08	£0.00	£415.00	£432.00	£454.00			
4500/1/1/4	Repairs & Renewals	£275.14	£150.00	£170.00	£20.00	£0.00	£200.00	£210.00	£220.00			
4500/1/1/5	Equipment	£57.38	£150.00	£0.00	£150.00	£0.00	£150.00	£150.00	£150.00			
4500/1/1/6	Sundries	£0.00	£50.00	£0.00	£50.00	£0.00	£60.00	£60.00	£60.00			
4500/1/1/7	Returned Deposits	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00			
4500/1/1/8	Pest Control	£628.56	£700.00	£399.98	£300.02	£0.00	£700.00	£728.00	£765.00			
4500/1/1	TOTAL	£3,174.99	£4,150.00	£1,493.20	£2,656.80	£0.00	£3,460.00	£3,600.00	£3,769.00			
4500/1/2	Barlows Lane											
4500/1/2/1	Services	£833.00	£1,100.00	£582.00	£518.00	£0.00	£1,135.00	£1,180.00	£1,240.00			
4500/1/2/2	Grounds Maintenance	£1,086.48	£2,500.00	£440.00	£2,060.00	£0.00	£1,250.00	£1,300.00	£1,365.00			
4500/1/2/3	Water Charges	£1,400.27	£1,500.00	£414.10	£1,085.90	£0.00	£1,545.00	£1,610.00	£1,690.00			
4500/1/2/4	Repairs & Renewals	£235.14	£150.00	£386.04	£236.04	£0.00	£400.00	£420.00	£440.00			
4500/1/2/5	Equipment	£227.38	£150.00	£0.00	£150.00	£0.00	£150.00	£150.00	£150.00			
4500/1/2/6	Sundries	£0.00	£50.00	£0.00	£50.00	£0.00	£60.00	£60.00	£60.00			
4500/1/2/7	Returned Deposits	£28.61	£0.00	£50.00	£50.00	£0.00	£0.00	£0.00	£0.00			
4500/1/2/8	Pest Control	£628.56	£700.00	£399.98	£300.02	£0.00	£700.00	£728.00	£765.00			
4500/1/2	TOTAL	£4,439.44	£6,150.00	£2,272.12	£3,877.88	£0.00	£5,240.00	£5,448.00	£5,710.00			
4500/1/3	Churchill Way											
4500/1/3/1	Services	£833.00	£1,100.00	£582.00	£518.00	£0.00	£1,135.00	£1,180.00	£1,240.00			
4500/1/3/2	Grounds Maintenance	£1,336.48	£2,500.00	£440.00	£2,060.00	£0.00	£1,400.00	£1,456.00	£1,530.00			
4500/1/3/3	Water Charges	£457.77	£500.00	£78.38	£421.62	£0.00	£515.00	£535.00	£562.00			
4500/1/3/4	Repairs & Renewals	£149.64	£150.00	£61.67	£88.33	£0.00	£150.00	£150.00	£150.00			
4500/1/3/5	Equipment	£57.38	£150.00	£0.00	£150.00	£0.00	£150.00	£150.00	£150.00			
4500/1/3/6	Sundries	£0.00	£50.00	£0.00	£50.00	£0.00	£60.00	£60.00	£60.00			
4500/1/3/7	Returned Deposits	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00			
4500/1/3/8	Pest Control	£628.56	£700.00	£399.98	£300.02	£0.00	£700.00	£728.00	£765.00			
03/01/4500	TOTAL	£3,462.83	£5,150.00	£1,562.03	£3,587.97	£0.00	£4,110.00	£4,259.00	£4,457.00			
04/01/4500	Mylen Road											

4500/1/4/1	Services	£833.00	£1,100.00	£659.00	£441.00	£0.00	£1,135.00	£1,180.00	£1,240.00
4500/1/4/2	Grounds Maintenance	£1,266.48	£2,600.00	£440.00	£2,160.00	£0.00	£1,300.00	£1,352.00	£1,420.00
4500/1/4/3	Water Charges	£502.30	£600.00	£185.56	£414.44	£0.00	£620.00	£645.00	£678.00
4500/1/4/4	Repairs & Renewals	£330.64	£150.00	£180.00	£30.00	£0.00	£300.00	£312.00	£328.00
4500/1/4/5	Equipment	£57.38	£150.00	£0.00	£150.00	£0.00	£150.00	£150.00	£150.00
4500/1/4/6	Sundries	£0.00	£50.00	£0.00	£50.00	£0.00	£60.00	£60.00	£60.00
4500/1/4/7	Returned Deposits	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4500/1/4/8	Pest Control	£628.54	£700.00	£399.98	£300.02	£0.00	£700.00	£728.00	£765.00
4500/1/4	TOTAL	£3,618.34	£5,350.00	£1,864.54	£3,485.46	£0.00	£4,265.00	£4,427.00	£4,641.00
4500/1/5	Old Winton Road								
4500/1/5/1	Services	£833.00	£1,100.00	£582.00	£518.00	£0.00	£1,135.00	£1,180.00	£1,240.00
4500/1/5/2	Grounds Maintenance	£1,141.48	£2,500.00	£440.00	£2,060.00	£0.00	£1,300.00	£1,352.00	£1,420.00
4500/1/5/3	Water Charges	£703.06	£800.00	£180.89	£619.11	£0.00	£825.00	£858.00	£900.00
4500/1/5/4	Repairs & Renewals	£102.64	£150.00	£0.00	£150.00	£0.00	£150.00	£150.00	£150.00
4500/1/5/5	Equipment	£227.40	£150.00	£0.00	£150.00	£0.00	£150.00	£150.00	£150.00
4500/1/5/6	Sundries	£0.00	£50.00	£0.00	£50.00	£0.00	£60.00	£60.00	£60.00
4500/1/5/7	Returned Deposits	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4500/1/5/8	Pest Control	£628.54	£700.00	£342.84	£357.16	£0.00	£700.00	£728.00	£765.00
4500/1/5	TOTAL	£3,636.12	£5,450.00	£1,545.73	£3,904.27	£0.00	£4,320.00	£4,478.00	£4,685.00
4500/1/6	The Drove								
4500/1/6/1	Services	£865.41	£1,100.00	£582.00	£518.00	£0.00	£1,135.00	£1,180.00	£1,240.00
4500/1/6/2	Grounds Maintenance	£1,656.48	£2,500.00	£1,370.96	£1,129.04	£0.00	£1,600.00	£1,664.00	£1,747.00
4500/1/6/3	Water Charges	£510.95	£1,500.00	£2,340.17	£-840.17	£0.00	£2,500.00	£2,600.00	£2,730.00
4500/1/6/4	Repairs & Renewals	£17.64	£150.00	£0.00	£150.00	£0.00	£150.00	£150.00	£150.00
4500/1/6/5	Equipment	£142.38	£150.00	£0.00	£150.00	£0.00	£150.00	£150.00	£150.00
4500/1/6/6	Sundries	£0.00	£50.00	£0.00	£50.00	£0.00	£60.00	£60.00	£60.00
4500/1/6/7	Returned Deposits	£50.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4500/1/6/8	Pest Control	£628.56	£700.00	£342.88	£357.12	£0.00	£700.00	£728.00	£765.00
4500/1/6	TOTAL	£3,871.42	£6,150.00	£4,636.01	£1,513.99	£0.00	£6,295.00	£6,532.00	£6,842.00
		2020/2021 Net	Budget 2021/2022	Actual Net @ 30.10.2021	Balance 2021/2022	Projected balance by 31.03.2022	PROPOSED BUDGET 2022/2023	2023/2024 Forecast (4% Increase)	2024/2025 Forecast (5% Increase)
4500/1/7	Vigo Road								

4500/1/7/1	Services	£833.00	£1,100.00	£505.00	£595.00	£0.00	£1,135.00	£180.00	£1,240.00
4500/1/7/2	Grounds Maintenance	£1,216.50	£2,500.00	£440.00	£2,060.00	£0.00	£2,000.00	£2,100.00	£2,200.00
4500/1/7/3	Water Charges	£1,107.93	£1,000.00	£4,238.95	£3,238.95	£0.00	£2,500.00	£2,600.00	£2,730.00
4500/1/7/4	Repairs & Renewals	£27.66	£150.00	£175.00	£25.00	£0.00	£150.00	£150.00	£150.00
4500/1/7/5	Equipment	£142.38	£150.00	£0.00	£150.00	£0.00	£150.00	£150.00	£150.00
4500/1/7/6	Sundries	£0.00	£50.00	£0.00	£50.00	£0.00	£60.00	£60.00	£60.00
4500/1/7/7	Returned Deposits	£100.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4500/1/7/8	Pest Control	£628.68	£700.00	£342.92	£357.08	£0.00	£700.00	£728.00	£765.00
4500/1/7	TOTAL	£4,056.15	£5,650.00	£5,701.87	£51.87	£0.00	£6,695.00	£5,968.00	£7,295.00
4500/1/8	Ox Drove								
4500/1/8/1	Services	£0.00	£500.00	£0.00	£500.00	£500.00	£0.00	£0.00	£0.00
4500/1/8/2	Grounds Maintenance	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4500/1/8/3	Water Charges	£0.00	£0.00	£0.00	£0.00	£0.00	£300.00	£312.00	£328.00
4500/1/8/4	Repairs & Renewals	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4500/1/8/5	Equipment	£0.00	£0.00	£0.00	£0.00	£0.00	£150.00	£150.00	£150.00
4500/1/8/6	Sundries	£0.00	£0.00	£0.00	£0.00	£0.00	£60.00	£60.00	£60.00
4500/1/8/7	Pest Control	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£728.00	£765.00
4500/1/9	Picket Twenty								
4500/1/9/1	Services	£0.00	£500.00	£0.00	£500.00	£500.00	£510.00	£1,250.00	£1,303.00
4500/1/9/2	Grounds Maintenance	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4500/1/9/3	Water Charges	£0.00	£0.00	£0.00	£0.00	£0.00	£300.00	£312.00	£328.00
4500/1/9/4	Repairs & Renewals	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4500/1/9/5	Equipment	£0.00	£0.00	£0.00	£0.00	£0.00	£150.00	£150.00	£150.00
4500/1/9/6	Sundries	£0.00	£0.00	£0.00	£0.00	£0.00	£60.00	£60.00	£60.00
4500/1/9/7	Pest Control	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£728.00	£765.00
4500/1/10	Saxon Heights								
4500/1/10/1	Services	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4500/1/10/2	Grounds Maintenance	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4500/1/10/3	Water Charges	£0.00	£0.00	£0.00	£0.00	£0.00	£300.00	£312.00	£328.00
4500/1/10/4	Repairs & Renewals	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4500/1/10/5	Equipment	£0.00	£0.00	£0.00	£0.00	£0.00	£150.00	£150.00	£150.00

4500/1/10/6	Sundries	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£60.00	£60.00	£60.00
4500/1/10/7	Pest Control	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£728.00	£765.00
		£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£510.00	£1,250.00	£1,303.00
4500/1	TOTAL ALLOTMENTS	£26,259.29	£39,050.00	£19,075.33	£19,974.50	£1,000.00	£35,915.00	£38,462.00	£41,308.00	
Planning/Highways										
4300	Planning/Highways	N/A	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4300/1	Provision of Speed Signs	N/A	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4300/2	Design Statement/NP	£10,167.51	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4300/4	Street Trees	N/A	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4300/5	Traffic Calming	N/A	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4300/6	SID's Admin & Management	N/A	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4300	Total	£10,167.51	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Total Income										
2020/2021 Net		£385,633.23	£22,900.00	£383,832.28	£383,832.28	£387,390.41	£25,254.00			
Total Expenditure		£352,067.40	£374,330.00	£191,385.02	£182,944.81	£78,454.33	£394,802.00			
TOTAL NET BALANCE		£33,565.83		£192,447.26	£200,887.47					

APPENDIX E – CHRISTMAS LIGHTS 2021

E

Christmas Lights 2021 Update Report

Produced for:

Full Council

Date of Report:

1 December 2021

Summary of Key Issues

To update Members on the Christmas Lights 'switch on' and associated events 2021.

Christmas Lights provision - Town Mill Development

Members will note that the Christmas Lights are now all on.

Christmas Lights Switch on

The Christmas Lights were switched on Sunday 28th November. Most through the day but the Christmas tree and the Guildhall lights were switched on at 4.30pm by Cllr Robin Hughes. This was proceeded and followed by 'Carols Round the Christmas Tree' led by Marie Pointing and the ADTC. The event was well received and a return to a simpler Christmas. A good foundation to build on.

Carols Round the Christmas Tree were proceeded by numerous events in the Town Centre, Riverside Park and St Mary's. The events were well received and there was a steady stream of people throughout the day.

Thanks to the Deputy Town Mayor for conducting the Light Switch on with short notice and to all Members who supported the event on the day.

Christmas Lights

Members may be aware that 'Storm Arwen' partially dislodged one of the central motifs in town. This was noticed by Officers on Saturday 27 November, whilst re-securing the fencing, and was monitored throughout the day and night, by Officers, until the installers were able to re-secure it before switching on the lights on Sunday 28 November.

Members will notice that the Lighting sheets on the front of the Guildhall are not the 'cool white' that the rest of the lighting provision is. It was requested that they match the rest of the lights, however, this was not done, and has been noted to be amended for 2022.

Purpose of Report

To update members on the Christmas Light provision 2021.

Legal and Policy Implications

- Andover Town Council must comply with the following legislation for Christmas Lights;
- Highways Act 1980 Section 178 (with specific attention to subsection (1))
- BS EN 40-3-1:2013 Lighting Columns. Design and verification. Specification for characteristic loads.
- BS EN 40-3-2:2013 Lighting Columns. Design and verification. Verification by testing.
- BS EN 40-3-3:2013 Lighting Columns. Design and verification. Verification by calculation.
- PD 6547:2004+A1: 2009. Guidance on the use of BS EN 40-3-1 and BS EN 40-3-3.
- TR22 Managing a vital asset: Lighting Supports. ILP
- GP03: Code of Practice for Electrical Safety in Highway Electrical Operations. ILP
- BS7671: Requirements for Electrical Installations.
- Traffic Management Act 2004.

- | |
|---|
| <ul style="list-style-type: none">• The Construction (Design and Management) Act 2007• Health and Safety and Work etc Act 1974 |
| Recommendations <ul style="list-style-type: none">• To note the report. |

Note: The person to contact about this report is Tor Warburton (Deputy Town Clerk), Andover Town Council, 66B, High Street, Andover, Hampshire. SP10 1NG.

Tel: 01264 335592

Email: deputytownclerk@andovertc.co.uk

Website: www.andover-tc.gov.uk

Distribution: To all Councillors

APPENDIX F – INTERNAL AUDITORS REPORT

F

Produced for:

Full Council

Date of Report:

Monday 29 November 2021

Author:

(W. Coulter - Town Clerk, DPO, RFO)

Background

AAT Lightatouch Internal Audit Services gave notice that they would not be able to undertake the internal audit of the Town Council after completion of the 2020/2021 annual internal audit report required by the External Auditor.

Therefore, at the full Council meeting in June 2021 a new Internal Auditor was appointed, Mulberry & Co.

Key Issues

As part of the annual Audit Process the Town Council is required to have its policies, processes and accounts subject to an internal audit review.

The new internal auditor carries out the audit following the requirements of the Annual Governance & Accountability Return (AGAR) and the Accounts and Audit Regulations 2015.

As a result of the points raised in the report (attached) an Action Plan has been produced, included below, to resolve the points raised by the Internal Auditor.

Below is a summary of the Action Plan and Actions taken from the Internal Audit in 2020/2021 and the Actions completed. It is good practice that the Council be given the opportunity to compare Internal Audits from one year to the next.

Following this are the points raised in the Internal Audit Inspection undertaken on 24 November 2021 and the recommended actions, in the final column is a record of the action to be taken or that has been taken.

The Internal Audit is advisory and the Town Council can choose to action the points raised or not.

It should be noted that the current Internal Auditor has given notice that they will not be able to undertake the internal audit of the Town Council after completion of the 2020/2021 annual internal audit report required by the External Auditor.

A report will be brought to a Policy & Resources Committee meeting to review the Internal Audit Provision for the Year Ending 31 March 2022.

INTERNAL AUDIT Year ending 31 March 2022 – Part 1**Previous Internal Audit up to Year End 31 March 2021**

A separate confidential report has been issued which records details of findings, recommendation and gives an audit opinion on issues for the following areas:

Councillor/Council staff relationships

Town Council staffing structure

Contracts of Employment

Payment of overtime hours

To be considered in the Confidential Items at Council on 26 January 2021.

Deferred – to be considered at the next

<p>Deductions from salary</p> <p>Bank Accounts and Investment</p> <p>Bank Reconciliations</p> <p>Processing and approval of payment invoices</p> <p>Allotment Income</p> <p>Grant payments</p>		<p>meeting of Full Council in March 2021.</p>
<p>The financial risk assessment documentation for 2020/2021 will need to be approved by full Council by 31 March 2021 to ensure compliance with the requirements of the External Auditor to review its risk each financial year.</p>	<p>(Audit Note: The financial risk assessment should reflect any potential risks that face the Council during the continuing pandemic when budget setting for 2021/2022).</p>	<p>The Risk Assessment has been submitted to Policy & Resources Committee in February for recommendation to full Council in March 2021.</p>
<p>The Town Council will need to carefully consider its budget and Precept setting for 2022 as decisions made in January 2021 will affect the financial health of the Council until March 2022.</p>		<p>Full Council considered its Budget and Precept at the Council meeting 26 January 2021.</p>
<p>Any change in the Test Valley Borough Council tax base for 2021/2022 would have an effect on the Council's ability to sustain its current level of service provision if the Precept level were not increased for 2021/2022. This could further impact on whether the Council might need to reconsider the facilities it offers if the reserves could not sustain the financial security of the Council.</p>	<p>(Audit Note: We would recommend that the Council should consider an increase in its Precept for 2021/2022). (Notification will need to be sent to Test Valley by 31 January 2021 at the latest).</p>	<p>The Council considered the Precept at its meeting on 26 January 2021. The Precept was submitted to TVBC within time.</p>
<p>Unable to report that the Council have maintained its legal obligation to ensure that all Minutes of Meetings are signed or initialled where a wet signature is required to be completed on Minutes during the Covid-19 pandemic.</p>	<p>(Audit Note: We note that Minutes of Full Council, Policy & Resources and Assets & Communities Committee meetings have not been published on the website since September 2020)</p>	<p>Hard copies of all minutes requiring signing are being sent to Chairman of Committees and Council. Will be completed by 31.03.2021. Minutes of Committees and Council have been uploaded onto the website.</p>
<p>Note that the Town Council does not meet the requirements of the Transparency Code Regulations 2015 on the Council website.</p>		<p>Work is being completed to ensure the website meets requirements. A review will be completed and brought to future Assets & Communities Committee for approval. Work is progressing and Parish.Net have been contacted to assist with this work.</p>
<p>The information supplied in the letter to Town and Parish Councils from the Chairman of JPAG (an email was sent to the Town Clerk prior to the audit review) relating to the Website Accessibility Regulations 2018 has not been implemented by the Town Council to comply with the regulations. The Website Accessibility Statement should be uploaded and displayed on the Council Website to comply with the requirements of the Website</p>	<p>(Audit Note: It is noted that the Accessibility Statement should record that scanned pdf documents do not comply with the Accessibility Regulations, but these documents can be provided in an alternative format or an alternative media, on request).</p>	<p>Officers are working with the website provider to ensure that the Town Council's website is compliant with regulations – to be completed as soon as practicable. As above, all assessments are being carried out and</p>

Accessibility Regulation 2018 that was introduced on 23 September 2020.		an estimate of work will be brought to a future committee meeting for consideration
The Clerk provided evidence of the posting date for the Exercise of Public Rights 2020 so were able to answer "Yes" to Objective L on the Internal Audit Report (AGAR) for 2020/2021.		
Internal Audit undertaken on 24 November – covering period 1 April 2021 – 30 October 2021		
Title & Testing Requirements	Internal Audit Finding	Actions
<p><u>BOOKS OF ACCOUNT (INTERIM AUDIT)</u></p> <p>Internal audit requirement</p> <p><i>Appropriate accounting records have been properly kept throughout the financial year</i></p> <p>Recommended Minimum Testing</p> <ul style="list-style-type: none"> • Ensure the correct roll forward of the prior year cashbook balances to the new financial year • Check a sample of financial transactions in cashbooks to bank statements, etc: the sample size dependent on the size of the authority and nature of accounting records maintained 	<p>The council may want to consider a secure method by which passwords are stored in case of emergency, in addition to training up a backup finance operative.</p> <p>The Council is VAT registered and the last VAT return was for the quarter ended 30th September 2021, which showed a refund position of £2,699.58. The return was received by HMRC on the 11th October and at the interim date the refund has not been received. I would recommend chasing this up with HMRC. In addition to this, I agreed the VAT summary reports to prints obtained from the system showing the detail. I would recommend these are printed with the summary reports at the quarter end and filed with the VAT returns.</p> <p>I believe the council would benefit from a month end tick list process to ensure all relevant reports at the time are printed to PDF and agreed. I would recommend at least the following</p> <ul style="list-style-type: none"> • Trial Balance • Bank Reconciliation • Financial Statement– Cashbook • Budget Headings Transaction Details 	<p>This has been actioned - both the Committee Officer and Deputy Clerk have basic training in finance and payroll.</p> <p>VAT from HMRC has now been received.</p> <p>This has been actioned, the RFO has a month end 'tick list'.</p>
<p>FINANCIAL REGULATIONS, GOVERNANCE & PAYMENTS (INTERIM & FINAL AUDIT)</p> <p>Internal audit requirement</p>	<p>I remind council it is a mandatory requirement to follow the code</p>	<p>Officers have taken note of the recommendations</p>

<p><i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.</i></p> <p>Recommended Minimum Testing</p> <ul style="list-style-type: none"> • Review the procedures in place for acquisition of formal tenders and quotes, ensuring they are in line with the SOs and FRs which should be based on the latest version. • Ensure that consistent values are in place for the acquisition of formal tenders between SOs and FRs (frequently different limits are recorded in the two documents) • Review the procedures for receipt of invoices, agreement of invoice detail and confirmation of goods /services delivery and approval for payment: ideally, a suitably designed certification stamp should be in place providing for evidencing of these checks and payment authorisation • Check that there is effective segregation between the writing of cheques or the setting up of online payments, and physical release of payments • Check that VAT reclaims are prepared and submitted in a timely manner in line with the underlying records and in accordance with current HMRC requirements • Where debit / credit cards are in use, establish the total monthly and individual transaction limits and ensure appropriate controls over physical security and usage of the cards are in place 	<p>and I recommend that over the course of the remainder of this council year the website is updated to reflect this.</p> <p><i>Confirm that the Council is compliant with the GDPR.</i></p> <p>As council is aware of the GDPR and accessibility regulations; however, it was noted that the Council does have common email addresses internally, but not so for all councillors. This is can be confusing when contacting the council because it will not be clear beyond reasonable doubt in what capacity a councillor is acting if on the one hand one councillor uses an Andover address and another a personal address.</p> <p>In addition to this in the event of an FOI request, where personal email addresses have been used this potentially exposes all personal emails and devices to be examined as part of the request.</p> <p>A common email system such as cllr.name@Andover..... is recommended because it gives a natural segregation so it is clear beyond doubt in what capacity a councillor is acting, gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.</p> <p>I recommend the councillors be encouraged to use their Town Council Email in future.</p> <p>I would recommend the council consider updating its financial regulations to the new NALC model, this will also address the typos in the current published document.</p> <p>I discussed the purchasing system with the clerk vis-à-vis financial regulations 4, 5 & 6 and ascertained that the regulations are in the main being followed at a</p>	<p>and are working with the website provider to update the website to comply with the regulations.</p> <p>Members are requested to note the Internal Auditors recommendation and use the Town Council email.</p> <p>Revised Financial Regulations will be submitted to the Policy & Resources Committee in</p>
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	<p>local level as described below, but there are some slight variations. I recommend this will need addressing as a council cannot have regulations that state one thing, but local practice does another.</p> <p>The clerk is authorised to order goods and services up to a financial limit £400, if over £400 three quotes are obtained and presented to committee. This is in contradiction of the financial regulations that currently allow ordering up to the budget heading. I recommend the financial regulations and local practice are reviewed in this regard.</p>	<p>the new year for consideration and recommendation to full Council.</p> <p>This will be taken into consideration when reviewing the Financial Regulations.</p> <p>This will be taken into consideration when reviewing the Financial Regulations.</p>
<p>RISK MANAGEMENT & INSURANCE (INTERIM AUDIT)</p> <p>Internal audit requirement <i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.</i></p> <p>Recommended Minimum Testing</p> <ul style="list-style-type: none"> • Ensure that authorities have prepared, and formally adopted, at least once annually, an appropriate and comprehensive register of assessed risks, both regular and ad hoc • Ensure that appropriate levels of insurance cover are in place for land, buildings, public, employers' and hirers' (where applicable) liability, fidelity / employees (including councillors) liability, business interruption and cyber security • Ensure that appropriate arrangements are in place for monitoring play areas, open spaces and sports pitches: such reviews should be undertaken by appropriately qualified external inspectors or, if by officers or members, that they have received the appropriate training and accreditation 	<p>I would recommend a simple table is drawn up to detail the nature and scope of risk, current controls and any action that needs to be taken. I have appended a model that could be adopted to this report</p>	<p>This 'model' will be taken to P&R Cttee for consideration and approval to utilise going forward.</p>

<p>BUDGET, PRECEPT & RESERVES (INTERIM & FINAL AUDIT)</p> <p>Internal audit requirement</p> <p><i>The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate</i></p> <p>Recommended Minimum Testing</p> <ul style="list-style-type: none"> • Ensure that the full Authority, not a Committee, has considered, approved and adopted the annual precept in accordance with the required parent Authority timetable • Ensure that budget reports are prepared and submitted to Authority / Committees periodically during the year with appropriate commentary on any significant variances • Review the budget performance either during the year or at the financial year-end seeking explanations for any significant or unanticipated variances • Ensure that the Authority has considered the establishment of specific earmarked reserves and, ideally, reviews them annually as part of the budget assessment process • Ensure that the precept in the accounts matches the submission form to the relevant authority and the public record of precepted amounts 	<p>However, it was noted that currently no three-year forecast is shown as is required by financial regulation 3.1. I would recommend that council add its 3 year forecast to its current budget spreadsheet, for now this can be a simple % increase, which can then be worked on and reviewed on a rolling basis over the course of the council year.</p> <p>However, a review of the earmarked reserves list shows this to be a substantial and many of which appear to be generalised in nature – which indicates that not all reserves are being used in a timely manner or for the purpose for which they were intended. I remind council it does not have the power to accumulate generalised reserves. I recommend the council review the earmarked reserves and a simple summary be produced showing opening position, movement and closing position of each reserve. (see appendix 2)</p>	<p>This has been actioned and is included in the Budget Papers for 2022/2023.</p> <p>The Earmarked Reserves will be resubmitted to P&R Cttee in January 2022 with the suggested format and for reconsideration to ensure that they are utilised in a timely manner.</p>
<p>INCOME (INTERIM & FINAL AUDIT)</p> <p>Internal audit requirement</p> <p><i>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for</i></p> <p>Recommended Minimum Testing</p> <ul style="list-style-type: none"> • Review “Aged debtor” listings to ensure appropriate follow up action is in place • Allotments: ensure that appropriate signed tenancy agreements exist, that an appropriate register of tenants is maintained identifying, that debtors are monitored. 	<p>Section Conclusion</p> <p>I am of the opinion that the control objective of “Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.”, has been met.</p>	<p>No further action required.</p>

<ul style="list-style-type: none"> • Burials: ensure that a formal burial register is maintained that it is up-to-date and that a sample of interments and memorials are appropriately evidenced, that fees have been charged at the correct approved rate and been recovered within a reasonable time: (Authorities should also acquire and retain copies of Burial / Cremation certificates) • Hall hire: ensure that an effective diary system for bookings is in place identifying the hirer, hire times and ideally cross-referenced to invoices raised • Leases: ensure that leases are reviewed in a timely manner in accordance with the terms of the lease and rents similarly reviewed appropriately at the due time • Other variable income streams: ensure that appropriate control procedures and documentation are in existence to provide a clear audit trail through to invoicing and recovery of all such income • Where amounts are receivable on set dates during the year, ensure that an appropriate control record is maintained duly identifying the date(s) on which income is due and actually received / banked 		
<p>PAYROLL (INTERIM & FINAL AUDIT) Internal audit requirement <i>Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied</i></p> <p>Recommended Minimum Testing</p> <ul style="list-style-type: none"> • Ensure that, for all staff, a formal employment contract is in place together with a confirmatory letter setting out any changes to the contract • Ensure that appropriate procedures are in place for the payment of members allowances and deduction of any tax liability • Ensure that, for a sample of staff salaries, gross pay due is calculated in accordance with the approved spinal point on the NJC scale or hourly rate, if off-scale, and also with the contracted hours • Ensure that appropriate tax codes are being applied to each employee 	<p>Monthly and year-end PAYE and NI deductions and returns have been submitted online, on time to HMRC. I asked to review the government gateway account and it was noted that this appeared to show a small liability owing to HMRC. In addition to this it also indicated that the council may have been claiming (in error) the employment allowance. Local authorities are not entitled to this allowance.</p> <p>I reviewed this with the clerk and we agreed that the clerk should complete a full review of amounts due to and received by HMRC to ascertain the full picture. I therefore recommend the payrolls for all applicable years must be checked and</p>	<p>This has been investigated. The error occurred at the time of transferring to the external Payroll Company and dates back to April 2021. The Payroll submissions from April 2021 are being recalculated (for tax) by the Payroll Company, will be resubmitted and the small amount owed to HMRC will be returned.</p>

<ul style="list-style-type: none">Where free or paid for software is used, ensure that it is up to date.For the test sample of employees, ensure that tax is calculated appropriatelyCheck the correct treatment of Pension contributions to either the Local Government pension scheme (non - taxable, deducted from the gross salary or DC schemes like NEST which already allow for tax deductionsFor NI, ensure that the correct deduction and employer's contributions are applied: NB. The employers allowance is not available to councils but may be used by other authoritiesEnsure that the correct employers' pension percentage contribution is being appliedEnsure that for the test sample, the correct net pay is paid to the employee with tax, NI and pension contributions correctly paid to the respective agencies	<p>corrected and any tax re paid to HMRC.</p>	
<p>ASSETS AND INVESTMENTS (INTERIM & FINAL AUDIT)</p> <p>Internal audit requirement <i>Asset and investments registers were complete and accurate and properly maintained</i></p> <p>Recommended Minimum Testing</p> <p>Tangible Fixed Assets</p> <ul style="list-style-type: none">Ensure that the Authority is maintaining a formal asset register and updating it routinely to record new assets at historic cost price, net of VAT and removing any disposed of / no longer serviceable assetsPhysically verifying the existence and condition of high value, high risk assets may be appropriateIdeally, the register should identify for each asset the purchase cost and, if practicable, the replacement / insured cost, the latter being updated annually and used to assist in forward planning for asset replacementAdditions and disposals records should allow tracking from the prior year to the currentEnsure that the asset value to be reported in the AGAR at Section 2, Box 9 equates to the prior year reported value, adjusted for the nominal value of any new acquisitions and /or disposals	<div><p>Section Conclusion</p><p>I am of the opinion that the control objective of "Asset and investments registers were complete and accurate and properly maintained.", has been met.</p></div>	<p>No further action required</p>

<ul style="list-style-type: none"> • Compare the asset register with the insurance schedule to ensure that all assets as recorded are appropriately insured or “self-insured” by the Authority <p>Fixed asset investments</p> <ul style="list-style-type: none"> • Ensure that all long-term investments (i.e., those for more than 12 month terms) are covered by the “Investment Strategy” and reported as Assets in the AGAR at Section 2, Box 9. <p>Borrowing and Lending</p> <ul style="list-style-type: none"> • Ensure that the authority has sought and obtained appropriate DMO approval for all loans acquired • Ensured that the authority has accounted for the loan appropriately (i.e., recorded the full value of the loan. Any arrangement fee should be regarded as an admin expense) in the year of receipt • Ensure that the combined principal loan repayment and interest for the year is correctly recorded in the AGAR at Section 2 Box 5 • Ensure that the outstanding loan liability as at 31st March each year is correctly recorded in the AGAR at Section 2, Box 10 (value should be verified via the DMO website) • Where the Authority has issued loans to local bodies, they should ideally seek signed indemnities from the recipient body, or their members, agreeing to underwrite the loan debt 		
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<p><u>BANK & CASH (INTERIM & FINAL AUDIT)</u></p> <p><i>Internal audit requirement</i> <i>Periodic and year-end bank account reconciliations were properly carried out</i></p> <p>Recommended Minimum Testing</p> <ul style="list-style-type: none"> • Ensure that bank reconciliations are prepared routinely, are subject to independent scrutiny and sign-off by members • Verify the accuracy of the year-end bank reconciliation detail and ensure accurate disclosure of the combined cash and bank balances in the AGAR, Section 2, Box 8. • Where the authority has bank balances in excess of £100,000 it has an appropriate investment strategy. 	<p>The council may want to consider the introduction of an investment strategy as I could not locate one on the website.</p>	<p>This has been considered in the past and resolutions made to disperse the Town Council's monies into separate bank accounts.</p>
<p><u>YEAR END ACCOUNTS (FINAL AUDIT)</u></p> <p><i>Internal audit requirement</i> <i>Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded</i></p> <p>Recommended Minimum Testing</p> <ul style="list-style-type: none"> • Ensure that, where annual turnover exceeds £200,000, appropriate records are maintained throughout the year on an Income and Expenditure basis to facilitate budget reporting in that vein • Ensure that appropriate accounting arrangements are in place to account for debtors and creditors during the year and at the financial year-end 	<p>Section Conclusion I am of the opinion the control objective of "Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.", has been met.</p>	<p>No further action required.</p>
<p><u>EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS</u></p> <p><i>Internal audit requirement</i> <i>The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).</i></p> <p>Recommended Minimum Testing</p> <ul style="list-style-type: none"> • IAs should acquire / examine a copy of the required "Public Notice" ensuring that it clearly identifies the statutory 30 working day period when the Authority's records are available for public inspection. 	<p>Whilst the publication dates are correctly spaced, the AGAR was approved after the publication date which is in contradiction of the publication requirements. The Signed AGAR must be signed before being published, therefore the dates for public inspection must be after this date.</p>	<p>The correct dates will be used for the AGAR 2022.</p>

<ul style="list-style-type: none"> • IAs may also check whether councils have minuted the relevant dates at the same time as approving the AGAR 		
<p><u>PUBLICATION REQUIREMENTS (INTERIM & FINAL AUDIT)</u></p> <p><i>Internal audit requirement</i> <i>The authority has complied with the publication requirements for 2019/20 AGAR. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage</i></p> <p>Recommended Minimum Testing</p> <ul style="list-style-type: none"> • IAs should acquire / examine a copy of the required "Public Notice" ensuring that it clearly identifies the statutory 30 working day period when the Authority's records are available for public inspection. • IAs may also check whether councils have minuted the relevant dates at the same time as approving the AGAR 	<p>As noted in section M, the AGAR was signed after the publication dates were announced, this is in contradiction of the publication requirements.</p>	<p>The correct dates will be used for the AGAR 2022</p>
<p>Financial Implications: There are no financial implications with regard to the implementation of the Internal Audit Action plan for 2022.</p>		
<p>Legal and Policy Implications The Council is required to undertake an annual internal audit to satisfy its external auditors. The internal audit and action plan are submitted to the external auditors as a demonstration of the Council's response to its duties to act within the law.</p>		
<p>Recommendations:</p> <ol style="list-style-type: none"> 1. To receive the Internal Auditors Report 2. To approve the Council's Action Plan in response to the Internal Auditors Report Part 1 for the period April to October 2021 3. To note the Internal Auditors Report and approve the implementation of the Action Plan. 		

29 November 2021

Note: The person to contact about this report is W. Coulter (Town Clerk & RFO), Andover Town Council, First Floor Offices, 68B High Street, Andover, Hants. SP10 1NG.

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Distribution: To all Councillors



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Our Ref: MARK/AND009

Mrs W Coulter
Andover Town Council
68B High Street
Andover
Hampshire, SP10 1NG

24th November 2021

Dear Wendy

Re: Andover Town Council
Internal Audit Year Ended 31st March 2022

Executive Summary

Following completion of our interim internal audit on the 24th November 2021 we enclose our report for your kind attention and presentation to the Council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date. **Testing requirements are shown in Red** and where appropriate **recommendations for future action are shown in bold text and summarised in the tables at the end of the report.**

Our report is presented in the same order as the assertions on the internal auditor report within the published AGAR. The start of each section details the nature of the assertion to be verified, followed by recommended minimum testing requirements. Each section is then concluded with an opinion as to whether the assertion has been met or not.

It is clear the council has been through a period of change and the pandemic has adversely impacted not only the working environment but the method & processes of working. The council operates out of rented premises above a high street shop accessed via side entrance door. Hard copy records are usually kept on site although currently they are split between the office and the clerks home address. The council meet in a separate chamber along the high street. First impressions are of a site that is not particularly access friendly for the community and direct contrast to this the council's website is easy to navigate and accessible.

It is clear the council takes governance, policies and procedures seriously and I am pleased to report that overall the systems and procedures you have in place are fit for purpose. Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

I would like to thank Wendy for her assistance and whilst my report contains recommendations to change these are not indicative of any failings, but rather are pointers to improving upon an already well ordered system.

It is therefore our opinion that the systems and internal procedures at Andover Town Council are fit for purpose.

Registered as auditors in the United Kingdom by the Association of Chartered Certified Accountants.
Partners: Mark L Mulberry BA (Hons) FCCA CTA Terri A McClure FCA

Regulation

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”

Internal auditing is an independent, objective assurance activity designed to improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit’s function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily.

The internal audit reports should therefore be made available to all members to support and inform them when they considering the authority’s approval of the annual governance statement.

Independence & Competence

Your audit was conducted by Mark Mulberry of Mulberry & Co. We confirm we are independent from the management of the financial controls and procedures of the council and neither the internal auditor or the firm have any conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Your auditor is a qualified practicing accountant with over 20 years’ experience as a registered statutory auditor.

Engagement Letter

An engagement letter was issued in September 2021 covering the 2021/22 internal audit assignment. Copies of this document are available on request.

Planning & Inherent Risk Assessment

The scope and plan of works including fee structure was issued to the council on the 1st September 2020 under separate cover. Copies of this document are available on request. In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR.

- There have been no instances of breaches of regulations in the past
- The client uses an industry approved financial reporting package
- The client regularly carries out reconciliations and documents these
- There is regular reporting to council
- The management team are experienced and informed
- Records are neatly maintained and referenced
- The client is aware of current regulations and practices
- There has been no instance of high staff turnover

It is my opinion that the inherent risk of error or misstatement is low and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be “walk through testing” on sample data to encompass the period of the council year under review.

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A. BOOKS OF ACCOUNT (INTERIM AUDIT)

Internal audit requirement

Appropriate accounting records have been properly kept throughout the financial year.

Recommended Minimum Testing

- Ensure the correct roll forward of the prior year cashbook balances to the new financial year
- Check a sample of financial transactions in cashbooks to bank statements, etc: the sample size dependent on the size of the authority and nature of accounting records maintained

The Council continues to use EdgeIT as a day to day accounting package, this is an industry specific package. The system is used regularly to process the financial transactions of that of the council and used monthly/quarterly to produce reports for the Council.

There is one single user (The clerk) with their own individual password protected logon. The logon is not recorded externally. The clerk is responsible for all the financial transactions. This is a business risk area insofar as the financial system can only be accessed by one individual and in the event of a loss of staff member, even if only temporary, could be critical for the ongoing finances. **The council may want to consider a secure method by which passwords are stored in case of emergency, in addition to training up a backup finance operative.**

A month end close down is performed at the end of each month and a bank reconciliation and cashbook are printed and filed, although on occasion the cashbook is saved in soft copy. The cashbook is usually presented to council on a quarterly basis.

My audit testing showed that the underlying supporting documentation could be easily located and I also tested the opening balances as at 1/4/21 and confirmed they could be agreed back to the audited accounts for 2020/21.

I performed a test check using the "Financial Statement – Cashbook" and agreed to underlying documentation the opening and closing balances on the ordinary accounts and also ensured the summary data could be agreed to the detailed list of transactions. There were no errors.

The Council is VAT registered and the last VAT return was for the quarter ended 30th September 2021, which showed a refund position of £2,699.58. The return was received by HMRC on the 11th October and at the interim date the refund has not been received. **I would recommend chasing this up with HMRC.** In addition to this, I agreed the VAT summary reports to prints obtained from the system showing the detail. **I would recommend these are printed with the summary reports at the quarter end and filed with the VAT returns.**

Having up to date VAT returns and bank reconciliations does indicate that the council is up to date with its postings on the financial package and that the reports from the financial reporting package can be relied upon. Overall, I have the impression that the accounting systems are up to date and are routinely maintained; however, **I believe the council would benefit from a month end tick list process to ensure all relevant reports at the time are printed to PDF and agreed.** I would recommend at least the following

- Trial Balance
- Bank Reconciliation
- Financial Statement– Cashbook
- Budget Headings Transaction Details

Section Conclusion

I am of the opinion that the control assertion of "Appropriate accounting records have been properly kept throughout the financial year" has been met.

B. FINANCIAL REGULATIONS, GOVERNANCE & PAYMENTS (INTERIM & FINAL AUDIT)**Internal audit requirement**

This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.

Recommended Minimum Testing

- Review the procedures in place for acquisition of formal tenders and quotes, ensuring they are in line with the SOs and FRs which should be based on the latest version.
- Ensure that consistent values are in place for the acquisition of formal tenders between SOs and FRs (frequently different limits are recorded in the two documents)
- Review the procedures for receipt of invoices, agreement of invoice detail and confirmation of goods /services delivery and approval for payment: ideally, a suitably designed certification stamp should be in place providing for evidencing of these checks and payment authorisation
- Check that there is effective segregation between the writing of cheques or the setting up of online payments, and physical release of payments
- Check that VAT reclaims are prepared and submitted in a timely manner in line with the underlying records and in accordance with current HMRC requirements
- Where debit / credit cards are in use, establish the total monthly and individual transaction limits and ensure appropriate controls over physical security and usage of the cards are in place

Interim Audit

Check the publication & minuting of the prior year audited AGAR and notice of conclusion of audit.

The external auditors report was qualified in 2020/21. The external auditor comments were:

1. Transposition error in the comparative column for box 8.
2. Locum clerk costs recorded in box 4 instead of box 6

This was reported to council in October 2021.

The notice of conclusion of audit and audited AGAR have been correctly posted to the council website.

It was also noted that the internal auditors report was taken to council on the 23rd June 2021 and approved, minute ref [C029/06/21}

Confirm by sample testing that councillors sign statutory office forms

I confirmed by sample testing that Councillors sign acceptance of office forms, register of members interests and acceptance to receive information by electronic means.

Confirm that the Council is compliant with the relevant transparency code.

I note that the Council is required by law to follow the 2015 Transparency Code, a review of the web site has shown that whilst some information is available not all of the code is being followed, and what is there is not in the spirit of the code insofar as "easy to find" if you don't know what you are looking for. **I remind council it is a mandatory requirement to follow the code and I recommend that over the course of the remainder of this council year the website is updated to reflect this.** I have signposted the council to Salisbury City Council as a good web site to review that shows this in practice. It is likely that the AGAR requirements next year will not just encompass transparency for small audit clients but the large clients too. If this is the case, not having this in place by 31-03-22 would be an audit fail and further qualification by the external auditor.

In addition to this it was noted that some of the headings on the website contained a raft of historical data but the recent years were missing.

- Internal audit reports – entries up to March 2017
- Budgets up to 2017/18

Confirm that the Council is compliant with the GDPR.

As council is aware of the GDPR and accessibility regulations; however, it was noted that the Council does have common email addresses internally, but not so for all councillors. This is can be confusing when contacting the council because it will not be clear beyond reasonable doubt in what capacity a councillor is acting if on the one hand one councillor uses an Andover address and another a personal address.

In addition to this in the event of an FOI request, where personal email addresses have been used this potentially exposes all personal emails and devices to be examined as part of the request.

A common email system such as dlr.name@Andover..... is recommended because it gives a natural segregation so it is clear beyond doubt in what capacity a councillor is acting, gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

I recommend the councillors be encouraged to use their Town Council Email in future.

Confirm that the Council meets regularly throughout the year

The council has the following committees:

- Full Council;
- Planning
- Policy & Resources
- Allotments

It is clear council meets regularly throughout the year.

Check that agendas for meetings are published giving 3 clear days' notice.

The clerk was able to demonstrate that at least 3 clear days' notice is given on both web site and hard copy agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting.

I was pleased to see how easy it was on the website to gain access to agendas and meeting minutes.

Check the draft minutes of the last meeting(s) are on the council's website

Draft and final minutes are uploaded to the council website.

Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months.

The standing orders are based on the NALC model and are dated June 2021. Minute ref C036/06/21.

Confirm that the Parish Council has adopted and recently reviewed Financial Regulations.

The published financial regulations are based on an older NALC model and are dated 2021; however, there are a number of typos in this document that should be addressed.

The regulations being based on the NALC model contain provisions for the approval of spending, setting of budgets, and reporting to council; however, because they are based on an older model it is noted there is no regulation for providing regular approved bank reconciliations.

I would recommend the council consider updating its financial regulations to the new NALC model, this will also address the typos in the current published document.

Check that the council's Financial Regulations are being routinely followed.

Financial regulation 4 Deals with budgetary control and authority to spend.

4.1. Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget.

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').

The de-minimis limit recorded in the Financial Regulations for the competitive purchase of items and services is as listed below.

- £25,000 + Tender Process
- £5,000 - £25,000 3 quotations are required.
- £100 - £5,000 – strive to get 3 estimates
- 0 - £100 – power to spend

Financial Regulation 5 deals with authorisation of payments. The minutes show authorisation of payments lists in accordance with regulations.

Financial regulation 6 deals with making payments. The council makes payments by cheque, direct debit, credit card and Bacs. Cheques must be signed by two individuals.

I discussed the purchasing system with the clerk vis-à-vis financial regulations 4, 5 & 6 and ascertained that the regulations are in the main being followed at a local level as described below, but there are some slight variations. **I recommend this will need addressing as a council cannot have regulations that state one thing, but local practice does another.**

1. Regular and recurring expenditure (rent, rates, wages, light & heat, contractual spend etc.) is generally known and authorised in advance (budget setting or tender process). These are, in the main, paid via direct debit, standing order or on-line banking.
2. An ad hoc expenditure requirement is identified and noted to the clerk/RFO – this can be from a number of sources and depending on the financial amount will be discussed in advance with council, committee or chair. If required, this is approved in advance by council committee before the expenditure incurred. The clerk is authorised to order goods and services up to a financial limit £400, if over £400 three quotes are obtained and presented to committee. **This is in contradiction of the financial regulations that currently allow ordering up to the budget heading. I recommend the financial regulations and local practice are reviewed in this regard.**

My audit testing showed via the minutes that there is where appropriate discussion of expenditure before the orders are placed. However, I would remind council that when it sets the budget it is setting a total amount of

expenditure through which it will aim to meet its objectives for the forthcoming council year. The officers of the council are then tasked with meeting those objectives. The financial regulations do contain provisions to ensure controls are in place both the individual item level and the total budget heading level.

3. The order is made via the office – councillors are not allowed or permitted to place amend or vary orders. On occasion a purchase order will be used.
4. The supplier invoice, when received, is filed and reviewed by the clerk. These are batched and circa fortnightly are processed on the financial reporting package. Each invoice is annotated with TN moniker to show it has been processed. My audit testing showed that supplier invoices do have the annotation.
5. The batch of supplier invoices is then processed on the on-line banking system to obtain a BACS number – this does not authorise them for payment. The bacs number is entered onto the financial reporting package and the invoice is annotated as well. The bacs print is printed from the on-line banking system and attached to the physical invoice as proof of payment. My audit testing showed population of the information requirements and the attachment of the POS (where applicable) and bank BACS prints.
6. The clerk then prints a payments list from the financial reporting package and this is submitted to full council for approval. This is signed by clerk and councillor. My audit testing has shown this step to be in evidence.
7. Once the list is approved the clerk uses the banking system to notify the signatories that payments are ready to be authorised. Again prints are taken from the website. The councillors have the lists to verify as they are authorising the physical payment.
8. The financial reporting package is updated with the payment when the bank statements are processed.

This is a robust system that has segregation of duties and dual authorisations place, sufficient such that error or misstatement would be identified. I therefore make no recommendation to change.

Confirm all section 137 expenditure meets the guidelines & does not exceed the annual per elector limit of £8.42 per elector.

The council has no S.137 expenditure.

Confirm that checks of the accounts are made by a councillor.

The system noted above details internal review takes place at councillor, committee and council level. I am under no doubt that council properly approves expenditure and is aware of expenditure items.

I am of the opinion the council is following its own regulations and that any changes to financial regulations are to be considered minor and no indicative of errors in the system.

Section Conclusion

I am of the opinion that the control assertion “This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for”, has been met.

C. RISK MANAGEMENT & INSURANCE (INTERIM AUDIT)

Internal audit requirement

This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Recommended Minimum Testing

- Ensure that authorities have prepared, and formally adopted, at least once annually, an appropriate and comprehensive register of assessed risks, both regular and ad hoc
- Ensure that appropriate levels of insurance cover are in place for land, buildings, public, employers' and hirers' (where applicable) liability, fidelity / employees (including councillors) liability, business interruption and cyber security
- Ensure that appropriate arrangements are in place for monitoring play areas, open spaces and sports pitches: such reviews should be undertaken by appropriately qualified external inspectors or, if by officers or members, that they have received the appropriate training and accreditation

Interim Audit

The Council undertakes a full risk assessment that covers operational and financial risks, this was taken to council in June 2021. The financial risk assessment is quite brief and does not reflect all the key risks associated with the finances of the council. i.e. loss of clerk, access to internet banking, adequacy of the precept, accuracy of the budget, inadequate checks and controls, loss through dishonesty or theft, incorrect payroll calculations, miss VAT returns

I would recommend a simple table is drawn up to detail the nature and scope of risk, current controls and any action that needs to be taken. I have appended a model that could be adopted to this report

The council does not have any playgrounds.

I have confirmed that the Council has a valid insurance certificate. The Council reviews its insurance requirements as part of the renewal process. Money and asset cover appear adequate.

At the interim date we could not locate the schedule of insurance. Only the certificate. I will test this again at the year end audit.

We discussed assertion 8 of the AGAR and whether or not this had any impact on the council.

"We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements."

Section Conclusion

I am of the opinion that the control objective of "This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.", has been met

D. BUDGET, PRECEPT & RESERVES (INTERIM & FINAL AUDIT)**Internal audit requirement**

The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

Recommended Minimum Testing

- Ensure that the full Authority, not a Committee, has considered, approved and adopted the annual precept in accordance with the required parent Authority timetable
- Ensure that budget reports are prepared and submitted to Authority / Committees periodically during the year with appropriate commentary on any significant variances
- Review the budget performance either during the year or at the financial year-end seeking explanations for any significant or unanticipated variances
- Ensure that the Authority has considered the establishment of specific earmarked reserves and, ideally, reviews them annually as part of the budget assessment process
- Ensure that the precept in the accounts matches the submission form to the relevant authority and the public record of precepted amounts

Interim Audit

I confirmed that the 2022/23 budget and precept setting process was underway at the time of our interim audit, with all precepting authority deadlines achievable. A review of the minutes shows discussion and agreement of the same.

However, it was noted that currently no three-year forecast is shown as is required by financial regulation 3.1. **I would recommend that council add its 3 year forecast to its current budget spreadsheet, for now this can be a simple % increase, which can then be worked on and reviewed on a rolling basis over the course of the council year.**

Full council approved the setting of the precept in its January 2021 meeting. The amount received agrees to the band D amount of £21.10 agreed at council. This agrees to the Accounts. It was noted the minutes were a little ambiguous in this regard – a point for future minutes.

At the 30th September the council had £514k in total reserves of which £400k is earmarked and £114 is general. At a precept level of £350k, rule of thumb calculations would indicate that a general reserves balance of circa £175k as adjusted for local conditions would be reasonable.

However, a review of the earmarked reserves list shows this to be a substantial and many of which appear to be generalised in nature – which indicates that not all reserves are being used in a timely manner or for the purpose for which they were intended. I remind council it does not have the power to accumulate generalised reserves. **I recommend the council review the earmarked reserves and a simple summary be produced showing opening position, movement and closing position of each reserve. (see appendix 2)**

Section Conclusion

I am of the opinion that the control objective of “The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.”, has been met.

E. INCOME (INTERIM & FINAL AUDIT)**Internal audit requirement**

Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.

Recommended Minimum Testing

- Review "Aged debtor" listings to ensure appropriate follow up action is in place
- Allotments: ensure that appropriate signed tenancy agreements exist, that an appropriate register of tenants is maintained identifying, that debtors are monitored.
- Burials: ensure that a formal burial register is maintained that it is up-to-date and that a sample of interments and memorials are appropriately evidenced, that fees have been charged at the correct approved rate and been recovered within a reasonable time: (Authorities should also acquire and retain copies of Burial / Cremation certificates)
- Hall hire: ensure that an effective diary system for bookings is in place identifying the hirer, hire times and ideally cross-referenced to invoices raised
- Leases: ensure that leases are reviewed in a timely manner in accordance with the terms of the lease and rents similarly reviewed appropriately at the due time
- Other variable income streams: ensure that appropriate control procedures and documentation are in existence to provide a clear audit trail through to invoicing and recovery of all such income
- Where amounts are receivable on set dates during the year, ensure that an appropriate control record is maintained duly identifying the date(s) on which income is due and actually received / banked

Interim Audit

The precept has been received in full. The only other income is allotments.

The annual charges are in the process of being reviewed.

Allotments are paid for by cheque and bacs.

Aged debts are chased by allotment offices after 40 days and are monitored on the financial reporting package.

Based on the income streams of the council, there is no legal requirement to be registered for VAT, but there is no harm in it.

Section Conclusion

I am of the opinion that the control objective of "Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.", has been met.

F. PETTY CASH (INTERIM AUDIT)**Internal audit requirement**

Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.

Not applicable – no petty cash

G. PAYROLL (INTERIM & FINAL AUDIT)

Internal audit requirement

Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.

Recommended Minimum Testing

- Ensure that, for all staff, a formal employment contract is in place together with a confirmatory letter setting out any changes to the contract
- Ensure that appropriate procedures are in place for the payment of members allowances and deduction of any tax liability
- Ensure that, for a sample of staff salaries, gross pay due is calculated in accordance with the approved spinal point on the NJC scale or hourly rate, if off-scale, and also with the contracted hours
- Ensure that appropriate tax codes are being applied to each employee
- Where free or paid for software is used, ensure that it is up to date.
- For the test sample of employees, ensure that tax is calculated appropriately
- Check the correct treatment of Pension contributions to either the Local Government pension scheme (non - taxable, deducted from the gross salary or DC schemes like NEST which already allow for tax deductions
- For NI, ensure that the correct deduction and employer's contributions are applied: NB. The employers allowance is not available to councils but may be used by other authorities
- Ensure that the correct employers' pension percentage contribution is being applied
- Ensure that for the test sample, the correct net pay is paid to the employee with tax, NI and pension contributions correctly paid to the respective agencies

Interim Audit

The council uses an external firm to process the payroll using the data plan package. The council has fulfilled its obligations in respect of auto-enrolment and uses NEST.

Employees are paid with reference with NJC scales for consistency purposes. I tested the tax deduction for a full time employee – there were no errors.

Monthly and year-end PAYE and NI deductions and returns have been submitted online, on time to HMRC. I asked to review the government gateway account and it was noted that this appeared to show a small liability owing to HMRC. In addition to this it also indicated that the council may have been claiming (in error) the employment allowance. **Local authorities are not entitled to this allowance.**

I reviewed this with the clerk and we agreed that the clerk should complete a full review of amounts due to and received by HMRC to ascertain the full picture. I therefore recommend the payrolls for all applicable years must be checked and corrected and any tax re paid to HMRC.

All Council employees are paid through the payroll for all Council work undertaken. No employees are paid separately for any other Council work undertaken.

Pay increases are based on an annual appraisal and contractual terms, it was noted the clerk has not had her appraisal since 2018 – this must be addressed by the HR committee without delay.

If I had one comment re the payroll it is noted that there is a frequent application of overtime, such that council may want to address this by having a job specification review and ascertaining if additional resource is required rather than relying on overtime hours which may not always be available.

Section Conclusion

I am of the opinion that salaries are correctly stated on the AGAR and that the control object of "Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.", has been met.

H. ASSETS AND INVESTMENTS (INTERIM & FINAL AUDIT)

Internal audit requirement

Asset and investments registers were complete and accurate and properly maintained.

Recommended Minimum Testing

Tangible Fixed Assets

- Ensure that the Authority is maintaining a formal asset register and updating it routinely to record new assets at historic cost price, net of VAT and removing any disposed of / no longer serviceable assets
- Physically verifying the existence and condition of high value, high risk assets may be appropriate
- Ideally, the register should identify for each asset the purchase cost and, if practicable, the replacement / insured cost, the latter being updated annually and used to assist in forward planning for asset replacement
- Additions and disposals records should allow tracking from the prior year to the current
- Ensure that the asset value to be reported in the AGAR at Section 2, Box 9 equates to the prior year reported value, adjusted for the nominal value of any new acquisitions and /or disposals
- Compare the asset register with the insurance schedule to ensure that all assets as recorded are appropriately insured or "self-insured" by the Authority

Fixed asset investments

- Ensure that all long-term investments (i.e., those for more than 12 month terms) are covered by the "Investment Strategy" and reported as Assets in the AGAR at Section 2, Box 9.

Borrowing and Lending

- Ensure that the authority has sought and obtained appropriate DMO approval for all loans acquired
- Ensured that the authority has accounted for the loan appropriately (i.e., recorded the full value of the loan. Any arrangement fee should be regarded as an admin expense) in the year of receipt
- Ensure that the combined principal loan repayment and interest for the year is correctly recorded in the AGAR at Section 2 Box 5
- Ensure that the outstanding loan liability as at 31st March each year is correctly recorded in the AGAR at Section 2, Box 10 (value should be verified via the DMO website)
- Where the Authority has issued loans to local bodies, they should ideally seek signed indemnities from the recipient body, or their members, agreeing to underwrite the loan debt

Interim Audit

The Council has a fixed asset register in place. Assets are correctly stated at historic or proxy cost. This was reviewed in the June 2021 meeting of full council.

Per Financial regulation 14. *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.*

The Council does not hold any long term investments i.e. over 1 year. Any addition to the asset register is normally with a cost value greater than £1,000.

Section Conclusion

I am of the opinion that the control objective of "Asset and investments registers were complete and accurate and properly maintained.", has been met.

I. BANK & CASH (INTERIM & FINAL AUDIT)

Internal audit requirement

Periodic and year-end bank account reconciliations were properly carried out.

Recommended Minimum Testing

- Ensure that bank reconciliations are prepared routinely, are subject to independent scrutiny and sign-off by members
- Verify the accuracy of the year-end bank reconciliation detail and ensure accurate disclosure of the combined cash and bank balances in the AGAR, Section 2, Box 8.
- Where the authority has bank balances in excess of £100,000 it has an appropriate investment strategy.

Interim Audit

At the interim audit date the council had a reconciled bank position. This was tested to bank statements – there were no errors.

The council may want to consider the introduction of an investment strategy as I could not locate one on the website.

Section Conclusion

I am of the opinion that bank and cash balances are properly shown on the AGAR and that the control objective of "Periodic and year-end bank account reconciliations were properly carried out.", has been met.

J. YEAR END ACCOUNTS (FINAL AUDIT)

Internal audit requirement

Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.

Recommended Minimum Testing

- Ensure that, where annual turnover exceeds £200,000, appropriate records are maintained throughout the year on an Income and Expenditure basis to facilitate budget reporting in that vein
- Ensure that appropriate accounting arrangements are in place to account for debtors and creditors during the year and at the financial year-end

The council, at its meeting to sign off the year-end accounts, must discuss the Annual Governance Statement and record this activity in the minutes of the meeting. Based on the internal audit finding, I recommend using the table below as the basis for that discussion. THIS MUST BE A SEPARATE AGENDA ITEM TO THE SIGNING OF THE ANNUAL ACCOUNTS.

Section 1 – Annual Governance Statement

	Annual Governance Statement	'Yes' means that this authority	Suggested response based on evidence
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>	YES – income & expenditure accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
2	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>	YES – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
3	We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>	YES – the Clerk is experienced and advises the council in respect of its legal powers.
4	We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>	YES – the requirements and timescales for 2020/21 year-end were followed.
5	We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>	NO – this was noted by the internal audit as not being evident
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on</i>	YES – the council has appointed an independent and competent internal

		<i>whether internal controls meet the needs of this smaller authority.</i>	auditor has completed two audits during the year.
7	We took appropriate action on all matters raised in reports from internal and external audit.	<i>responded to matters brought to its attention by internal and external audit.</i>	YES – where matters are raised, action taken by council is recorded in the minutes.
8	We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and. Where appropriate, have included them in the accounting statements.	<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>	YES – no matters were raised during the internal audit visits.
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>	N/A – the council has no trusts.

Section 2 – Accounting Statements

Agar Box Number		2019/20	2020/21	Auditor Notes
1	Balances brought forward	316,973	432,516	Agrees to 2020 cfwd
2	Precept or Rates and Levies	319,378	344,204	Agrees to third party evidence provided to auditor
3	Total other receipts	102,261	41,429	Agrees to underlying records
4	Staff costs	145,912	171,202	Agrees to underlying records
5	Loan interest/capital repayments	0	0	Agreed no loans
6	All other Payments	160,184	197,086	Agrees to underlying records
7	Balances carried forward	432,516	449,861	Casts correctly agrees to balance sheet (subject to £ rounding)
8	Total value of cash and short term investments	324,764 454,507	452,506	Agrees to reconciliation – Prior year amended by external auditor in his report. (agrees to prior year agar)
9	Total fixed assets plus long term investments and assets	5,176	5,176	Agrees to register
10	Total borrowings	0	0	Agreed no loans
11	For Local Councils Only) Disclosure note re Trust funds (including charitable)	YES	NO	No trusts
			✓	

The year-end accounts have been correctly prepared on the income & expenditure basis with the box 7 & 8 reconciliation properly completed.

The AGAR correctly casts and cross casts and the comparatives have been correctly copied over from the 2019/20 AGAR.

The variance analysis was required because there were variances greater than 15% and £500. This was properly prepared on a summary table basis showing the financial elements and explanatory narrative.

Section Conclusion

I am of the opinion the control objective of "Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.", has been met.

K. LIMITED ASSURANCE REVIEW (INTERIM & FINAL AUDIT)**Internal audit requirement**

If the authority certified itself as exempt from a limited assurance review in 2019/20, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")

Not applicable

L: TRANSPARENCY (INTERIM & FINAL AUDIT)**Internal audit requirement**

If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/ webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.

Not applicable

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS**Internal audit requirement**

The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).

Recommended Minimum Testing

- IAs should acquire / examine a copy of the required "Public Notice" ensuring that it clearly identifies the statutory 30 working day period when the Authority's records are available for public inspection.
- IAs may also check whether councils have minuted the relevant dates at the same time as approving the AGAR.

I confirmed with the RFO that arrangements are in place at this Council to ensure proper exercise of public rights. Relevant dates are set out in the table below.

The Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015 require that the statement of accounts prepared by the authority (i.e. the Annual Governance & Accountability Return (AGAR) Part 2), the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested, during a period of 30 working days set by the smaller authority and including the first 10 working days of July.

Inspection - Key date	2019/20	2020/21
Accounts approved at full council	30 th June Full Council	23 rd June Full council
Date Inspection Notice Issued and how published	1 July	18 th June
Inspection period begins	6 July	21 st June
Inspection period ends	14 August	30 th July
Correct length	Yes	yes
Common period included?	Yes	yes
Summary of rights document on website?	Attached to inspection announcement	Attached to inspection announcement

Whilst the publication dates are correctly spaced, the AGAR was approved after the publication date which is in contradiction of the publication requirements. The Signed AGAR must be signed before being published, therefore the dates for public inspection must be after this date.

Section Conclusion

I am of the opinion that the control assertion of *"The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set):"* has been met.

N. PUBLICATION REQUIREMENTS (INTERIM & FINAL AUDIT)

Internal audit requirement

The authority has complied with the publication requirements for 2019/20 AGAR. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Recommended Minimum Testing

- IAs should acquire / examine a copy of the required "Public Notice" ensuring that it clearly identifies the statutory 30 working day period when the Authority's records are available for public inspection.
- IAs may also check whether councils have minuted the relevant dates at the same time as approving the AGAR

Before 1 July 2021 authorities must publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- Section 1 - Annual Governance Statement 2020/21, approved and signed, page 4
- Section 2 - Accounting Statements 2020/21, approved and signed, page 5

Not later than 30 September 2021 authorities must publish:

- Notice of conclusion of audit
- Section 3 - External Auditor Report and Certificate
- Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

As noted in section M, the AGAR was signed after the publication dates were announced, this is in contradiction of the publication requirements.

The Signed AGAR and notice of public rights has been correctly posted to the council website within statutory timescales.

Section Conclusion

I am of the opinion that the control assertion of *"The authority has complied with the publication requirements for 2019/20 AGAR. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:"* has been met.

O. TRUSTEESHIP (INTERIM AUDIT)

Internal audit requirement

Trust funds (including charitable) – The council met its responsibilities as a trustee.

No trusts.

Should you have any queries please do not hesitate to contact me.

Kind regards

Yours sincerely

A handwritten signature in black ink, appearing to read 'M. Mulberry', with a stylized flourish at the end.

Mark Mulberry

Interim Audit - Points Forward

Audit Point	Audit Findings	Council comments
Books of account	The council may want to consider a secure method by which passwords are stored in case of emergency, in addition to training up a backup finance operative.	
VAT	I would recommend chasing up the VAT refund with HMRC. I would recommend the VAT detail prints are printed with the summary reports at the quarter end and filed with the VAT returns.	
Books of account	I believe the council would benefit from a month end tick list process to ensure all relevant reports at the time are printed to PDF and agreed	
Transparency	I remind council it is a mandatory requirement to follow the code and I recommend that over the course of the remainder of this council year the website is updated to reflect this.	
GDPR	I recommend the councillors be encouraged to use their Town Council Email in future.	
Financial regulations	I would recommend the council consider updating its financial regulations to the new NALC model, this will also address the typos in the current published document. Local variation to financial regulations - I recommend this will need addressing as a council cannot have regulations that state one thing, but local practice does another.	
Financial Risk Assessment	I would recommend a simple table is drawn up to detail the nature and scope of risk, current controls and any action that needs to be taken. I have appended a model that could be adopted to this report	
Insurance	At the interim date we could not locate the schedule of insurance. Only the certificate. I will test this again at the year end audit.	
Budget 3 – year forecast	I would recommend that council add its 3 year forecast to its current budget spreadsheet, for now this can be a simple % increase, which can then be worked on and reviewed on a rolling basis over the course of the council year.	
Earmarked reserves	I recommend the council review the earmarked reserves and a simple summary be produced showing opening position, movement and closing position of each reserve. (see appendix 2)	
Payroll – employment allowance claimed in error	I reviewed this with the clerk and we agreed that the clerk should complete a full review of amounts due to and received by HMRC to ascertain the full picture. I therefore recommend the payrolls for all applicable years must be checked and corrected and any tax re paid to HMRC.	

Bank & Cash	The council may want to consider the introduction of an investment strategy as I could not locate one on the website.	
Inspection dates	Whilst the publication dates are correctly spaced, the AGAR was approved after the publication date which is in contradiction of the publication requirements. The Signed AGAR must be signed before being published, therefore the dates for public inspection must be after this date.	

Appendix 1 – Model Financial Risk Assessment

Toytown Parish Council - Financial and Management Risk Assessment

This document has been produced to enable Toytown Parish Council to assess the financial and management risks that it faces and to satisfy itself that it has taken adequate steps to minimise them.

Risk No.	Subject	Risk(s) Identified (Description)	Risk Assessment	Mitigation / Control of Risk	Review / Assess / Revise
ABC001	Precept	Adequacy of precept requirements.	Low	The budget is monitored on a quarterly basis by the Responsible Finance Officer (RFO).	Annually by Full Council
ABC002		Ensure there are adequate funds for the forthcoming year.	Low	The Town Clerk submits the draft precept figure to council annually in December. ABCs County Council in January.	Annually
ABC003		Accuracy of precept submitted to ABC.	Low	The precept will be for a fixed sum of money and will only be finally determined by the full Council when all relevant facts are known to the Council.	By resolution of the Full Council
ABC004	Financial Records	Inadequate records.	Low	The Council has Financial Regulations that set out the requirements.	Existing procedure is adequate
ABC005		Financial irregularities.	Low	The Council has Financial Regulations that set out the requirements.	Review Financial Regulations annually.
ABC006	Bank & Banking	Inadequate Checks.	Low	The Council has Financial Regulations that set out the requirements for banking, cheques and the reconciliation of accounts in a simple framework.	Existing procedures are adequate.

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ABC007		Bank errors	Low	If the Bank does make an error when processing cheques and cash these are found when the bank accounts are reconciled on a quarterly basis, any error is immediately reported to the bank and corrected by them.	Review Financial Regulations annually and the bank signatory list when necessary, especially after the AGM and an election.
ABC008		Loss.	Low	Losses would result from a bank error and these would be immediately reported to the bank. Possible losses from unauthorised access to the Council bank accounts are minimal as security devices used to access the accounts to which only the Parish Clerk has access.	Monitor Bank Statements quarterly ABC.
ABC009	Cash	Loss through theft or dishonesty	Low	Cash and cheques are banked within 5 working days. Insurance cover is provided for infidelity.	Existing procedures are adequate. Review the Financial Regulations annually.
ABC010	Reporting & Auditing	Information and communication	Low	The accounts are open to public examination each year as required by the Accounting and Audit Regulations.	Existing communication procedures adequate.
ABC011		Compliance	Low	The Annual Report is published on the Council's web-site. Auditing takes place on an annual basis.	The Council appoints an Internal Auditor each year to scrutinise the accounts. Further reassurance is provided by External Auditors if requested by the public.

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				Andover Town Council Interim Internal Audit Report 2021-22	
ABC012	Direct Costs. Overhead Expenses. Debts.	Incorrect invoicing.	Low	Prior to each meeting the invoices are checked by the RFO/Clerk and allocated a cost code. An Accounts Schedule is circulated to Councillors prior to the meeting and any Councillor can query an invoice with the Clerk. If satisfactory, the schedule is approved at the Council meeting.	Existing procedure adequate. Review the Financial Regulations annually.
ABC013		Cheques	Low	Authorised and signed by the Clerk and one councillor on council's bank mandate.	
ABC014	Grants – Receivable	Receipt of Grants/commuted sums.	Low	One off grants or commuted sums come with terms and conditions .as agreed by council.	Existing procedure adequate.

ABC015	Best Value / Accountability	Work awarded incorrectly.	Low	The Council has financial regulations that set out the requirements for the awarding of contracts. All contract awards are made by full council.	Existing procedure adequate.
ABC016		Overspend on services.	Low	The Council has financial regulations that set out the requirements for the awarding of contracts. All contract awards are made by full council.	Existing procedure adequate.
ABC017	Salaries and Associated Costs	Salary	Low	The Council authorises the appointment of all employees. Salary rates are based on the National Joint Council (NJC) for Local Government Services Pay Scales. Administered by ABCs County Council	Existing appointment system adequate
ABC018		Salary	Low		Existing procedure adequate.

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Andover Town Council Interim Internal Audit Report 2021-22

				Invoice raised by ABCs County Council, checked and paid by council	
ABC019	Employees	Loss of key personnel.	Low	The Parish Council can appoint a temporary Clerk 2to provide resilience in the event of the loss of the parish Clerk.	To be evaluated and progressed.
ABC020		Fraud by staff.	Low	Financial risks are low as only minimal amounts of cash are held.	Existing procedure adequate
ABC021		Actions undertaken by staff.	Low	Parish Council staff are provided with relevant training, reference books, access to assistance and legal advice required to undertake the role.	Existing procedure adequate.
ABC022		Health and safety.	Low	All employees are provided with adequate direction and safety equipment needed to undertake the roles, i.e. protective clothing and training.	Health and Safety policy and guidelines will be reviewed annually. Appropriate training will be given where necessary.
ABC023	Election Costs	Risk to budget from an unforeseen election cost.	Low	The risk is higher in an election year. The Parish Clerk obtains an estimate of costs from the District Council for a full election and an uncontested election.	The Parish Council to ensures that sufficient budget allocation to cover by-election costs.

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				There are no measures that can be adopted to minimise the risk of having a contested election as this is a democratic process.	
ABC024	VAT.	Reclaiming / charging	Low	VAT is reclaimed on an annual basis from HMRC and repaid by BACS.	Existing procedure adequate
ABC025	Annual Returns	Submit within time limits	Low	The Financial Annual Return is completed by the Internal Auditor and the Parish Clerk, approved by the Council and submitted to the External Auditor if required within the prescribed time limit.	Existing procedure adequate
ABC026	Legal Powers	Illegal activity or payments.	Low	All activity and payments within the powers of the Council are resolved and minuted at meetings. Guidance and advice is provided to the meeting by the RFO. [The Parish Council meets the eligibility criteria for and has adopted the General Power of Competence.	Existing procedure adequate
ABC027	Agendas / Minutes / Notices / Statutory Documents	Accuracy and legality of Agendas/ Minutes/Notices/Statutory Documents.	Low	Agendas and minutes are produced in the prescribed method by the Parish Clerk and adhere to the legal requirements. Agendas are displayed and minutes are available in accordance with the legal requirements. Minutes are approved and signed at the following Council meeting.	Existing procedure adequate - guidance / training given to Chairman where required.

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ABC028		Business Conduct	Low	Business conducted at Council meetings is managed by the Chairman.	Members adhere to the Council Code of Conduct contained within the Standing Orders.
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ABC029	Members Interests	Conflict of Interest	Low	Members declare pecuniary interests at the meeting when the item "Declarations" is reached and when an item is discussed and it becomes apparent they have an interest.	Existing procedure adequate.
ABC030		Register of Member Interests	Low	The Register of Members Interest is updated by Councillors when their circumstances change and is reviewed annually. All Registers are published on the Parish Council website.	Councillors to take responsibility to update their entry in the Register.
ABC031	Insurance	Adequacy	Low	An annual review is undertaken prior to the renewal date of all insurance arrangements in place. A three-year agreement for public liability insurance is normally agreed to ensure best value for money.	Existing procedure adequate. Review insurance provision annually.
ABC032		Cost	Low		
ABC033		Compliance	Low		
ABC034		Fidelity Guarantee	Low		
ABC035	Data Protection	Policy Provision	Low	Registered with the Information Commissioner.	Check to see if registration is required for Parish Councils?
ABC035	Freedom of Information Act	Policy Provision	Low	The Parish Council conforms with the Freedom of Information Act and responds to individual requests in accordance with it. The Parish Council has adopted the model publication scheme and this is posted on the Parish Council web-site and is available free of charge to all members of the public.	Existing procedure adequate.
ABC036	Assets	Loss or damage Risk/damage to third party(parties)/property	Low	An annual review of assets is undertaken for insurance purposes.	Existing procedure adequate.
ABC037	Maintenance	Poor performance of assets or amenities.	Low	All assets owned by the Parish Council are regularly reviewed and maintained.	Existing procedure adequate.

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Andover Town Council Interim Internal Audit Report 2021-22

ABC038		Loss of income or performance. Risk to third parties.	Low	All repairs and relevant expenditure are actioned/authorised in accordance with the correct procedures of the Council. All assets are insured and reviewed annually. All public amenity land and play grounds are inspected regularly by Council employees.	Existing procedure adequate.
ABC039	Street Furniture	Risk/damage/injury to third parties.	Low	The Parish Council owns gates, waste, grit and dog waste bins. Everything are covered by the Parish Council's insurance policy. Regular visual inspections take place the Town Council's in-house team. Faults are reported to the Town Clerk and repairs/replacement undertaken as necessary.	Existing procedure adequate.
ABC040	Parish Council Records paper	Loss through fire, theft or damage		. The Parish Council has adopted a records management policy which sets out retention and destruction periods for all Parish Council records. [To be established	Existing procedure adequate
ABC041	Parish Council Records electronic	Loss through fire, theft, damage, computer failure, hacking, virus infiltration.	Low	A large amount of data including accounts and cemetery records are stored on the office computer system. A back up regime is in place: Anti-virus software is installed and the system updated as required.	Existing procedure adequate.

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ABC042	Highway Trees	Public Safety should a tree become unsafe	Low	Request annual tree inspection by ABCs County Council's tree warden	To be evaluated and progressed
ABC044	Allotments and Allotment Field	Trees, paths, brooks, stiles etc.	Medium	Responsibility of the Parish Clerk for Allotment Holder's Tenancy agreements and collection of rent annually 1 st October. Parish Council responsibility for allotment field usage. Upkeep of permissive path, notices, stiles including insurance,	Existing procedures under review.
ABC045	Roadways	Pavements, roads, fences, Overhanging trees	Medium	ABCs County Council Highways department is responsible for maintaining pavements and roads. Dangerous overhanging trees from private property Responsibility of the land owner as with fences. Responsibility of the fences on the '..... currently in dispute as to establish ownership.	Parish Council to report problems to ABCs County Council. Parish Council to establish ownership of thefences.

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Appendix 2 – Reserves monitoring – simple layout

	Brought forward	Income Per IE	Expenditure per IE	Transfers	Carried forward	Notes	
	01/04/2021				31/03/2022		
General reserve	131,323	288,527	(131,736)		288,113	163% of precept	
EMR - A27/Causeway Roundabout					-		
EMR - Elections	5,000				5,000		
EMR - Town Hall Restoration & Major R & R	69,000				69,000	estimated 2020/21 expenditure	
EMR - Heritage Streetlights					-		
EMR - Alarm system					-		
EMR - New Computers					-		
EMR - Flood Defence	32,000				32,000	Ongoing reserve	
EMR - Traffic Projects	12,500				12,500		
EMR - Lido					-	Project not proceeding	
EMR - Canada Road Playground & Skate Park					-	Project complete nominal 7700	
EMR - Swallow Brewery					-	not required F&GP meeting 18/7/19	
EMR - Extending Conservation Area	10,000				10,000		
EMR - Tree Planting & watering	1,930				1,930	new earmarked reserves	
	261,753	288,527	(131,736)	-	418,543		
	agrees to Box 1 of agar	agrees to boxes 2 & 3 of AGAR	agrees to boxes 4,5 & 6 of agar	always Nil	agrees to box 7 of agar		
Represented by							
Bank & Cash balances	329,846				449,395		
Money owed to the council	23,020				23,750		
Money owed by the council	(91,114)				(54,602)		
	261,753				418,543		

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Andover Town Council

Expenditure transactions - approval list

Start of year 01/04/21

Tn no	Cheque	Gross	Heading	Invoice date	Details	Cheque Total
1585	BACS:	£646.80		30/11/21	A1 Loo Hire - Hire of Toilets for Allotment Sites x 7	£646.80
1586	BACS	£765.00		30/11/21	James Ayres - Gates and Lock Repairs on allotment sites	£765.00
1587	BACS:	£90.00		30/11/21	James Ayres - Annual Lock Changes across all 7 Allotment Sites	£90.00
1588	BACS:	£1,431.60	4700/2	12/11/21	Blachere Illuminations - Storage of Christmas Lights 2021	£1,431.60
1589	BACS:	£94.26	4500/1/4/3	27/11/21	Business Stream - Water provision Mylen Road Allotments 17.08.21 - 26.11.2021	£1,007.22
1590	BACS:	£815.62	4500/1/6/3	20/11/21	Business Stream - Water Supply The Drove Allotment Site 17.08.2021 - 19.11.2021	£1,007.22
1591	BACS:	£97.34	4500/1/5/3	18/11/21	Business Stream - Water Supply - Old Winton Road Allotments 11.08.2021 - 17.11.2021	£1,007.22
1592	DDCOBWE BNOV21	£283.02	4000/5	26/11/21	Cobweb Solutions Ltd - Provision of Office 365 November 2021	£283.02
1593	BACS	£4.32	4210/8	30/11/21	Mr D Coole - Reimbursement for printing agenda for allotments	£4.32
1594	BACS	£110.60		09/12/21	W R Coulter - Reimbursements for Antivirus software and postage	£110.60
1595	BACS	£35.94	4000/6/2	01/12/21	Custom Studio Ltd - Website hosting December 2021	£35.94
1596	BACS	£60.00	4000/1	30/11/21	Dataplan Payroll - Provision of payroll services - Period 8	£60.00
1598	BACS:	£96.00	4500/1/6/2	03/12/21	Grass and Grounds - Job no 2131 - Trim back Fir Tree plot 60 - The Drove	£1,965.96
1599	BACS	£54.00	4500/1/1/2	03/12/21	Grass and Grounds - Job no AW PLt 6 - removal of weeds & shrubs	£1,292.22
1600	BACS:	£156.00	4500/1/6/2	03/12/21	Grass and Grounds - Job no 2124 - TD Removal of ivy from fencing and main entrance	£1,965.96
1601	BACS	£488.22		03/12/21	Grass and Grounds - Job no 2191 - covering for allotment plots	£1,292.22
1602	BACS	£120.00	4500/1/3/2	03/12/21	Grass and Grounds - Job no 2185 - CW Removal of glass plots 28/29	£1,292.22
1603	BACS	£480.00		03/12/21	Grass and Grounds - Grass Cutting - October & November 2021	£1,292.22
1604	BACS:	£102.00	4500/1/7/2	03/12/21	Grass and Grounds - Vigo Road - strim & cover plot 13B	£1,965.96
1605	BACS:	£96.00	4500/1/4/2	03/12/21	Grass and Grounds - Job no 2135 - Mylen Road cut overhanging branches on plot 24	£1,965.96
1606	BACS:	£54.00	4500/1/1/2	03/12/21	Grass and Grounds - Job no 2175 - Admirals Way - remove branches & shrubs next to plot 22/23	£1,965.96

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Date

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Andover Town Council


Expenditure transactions - approval list

Start of year 01/04/21

Tn no	Cheque	Gross	Heading	Invoice date	Details	Cheque Total
1607	BACS:	£114.00	4500/1/7/2	03/12/21	Grass and Grounds - Job no 2139 - remove rubbish & clear plot no 19AA Vigo Road	£1,965.96
1608	BACS	£102.00	4500/1/7/2	03/12/21	Grass and Grounds - Job no 2180 - Vigo Road - replace manhole cover on track	£1,292.22
1609	BACS	£48.00	4500/1/7/2	03/12/21	Grass and Grounds - Job no 2189 - Vigo Road - clear area for plumber to access	£1,292.22
1610	BACS:	£1,107.96		27/11/19	Grass and Grounds - 7 rolls of covering for allotment plots - ordered in 2019	£1,965.96
1611	BACS:	£96.00	4500/1/2/2	12/04/21	Grass and Grounds - Job no 1873 - Strim & cover plot 50A BL	£1,965.96
1612	BACS:	£144.00	4500/1/5/2	09/10/21	Grass and Grounds - Job no 1815 - clear rubbish from plot 33 OWR	£1,965.96
1613	BACS:	£2,901.00	4210/3	08/12/21	J&A Motor - Rent for Offices 68B High Street December 2021 - March 2022	£2,901.00
1614	BACS:	£400.00		30/11/21	M B Pest Services - Pest control across 7 allotment sites November 2021	£400.00
1615	BACS:	£282.47	4210/15	26/11/21	Moore's Cleaning Services Ltd - Office Cleaning services November 2021	£282.47
1617	BACS	£72.00		06/12/21	Plummer's - Turn off water supply to 6 allotment sites	£72.00
1618	BACS	£70.68	4210/8	03/12/21	Print & Post Services Ltd - Copies of Agendas printed & posted to ATC	£70.68
1619	BACS:	£12.00	4210/17	20/11/21	Restore Datashred - Covid-19 Charge for storage of Confidential Waste Bin November 2021	£12.00
1620	BACs:	£60.00	4210/2	24/11/21	RBL Poppy Appeal - Poppy Wreaths from 2020 and 2021	£60.00
1622	BACs:	£300.00	4000/3	30/11/21	Surrey Hills Solicitors - Monthly retainer - advice November 2021	£300.00
1623	BACS:	£201.60	4100/4	17/11/21	Test Valley Borough Council - Room Hire @ The Lights October 2021 - 4, 5, 14, 25	£201.60
		£1,286.60			Confidential	
Total		£13,279.03				

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Financial Statement - Cashbook

Statement of receipts and payments between 01/04/21 and 30/11/21 inclusive. This may include transactions with ledger dates outside this period.

Balances at the start of the year

Ordinary Accounts

Co-Operative Bank/ Unity Trust Bank	£367,242.89
Deposits Unity Trust	£85,222.78
Petty Cash Account	£0.00
Petty Cash Card Unity	£40.22
Total	£452,505.89

RECEIPTS	Net (£)	Vat (£)	Gross (£)
Events & Projects			
3025 Town Development	7,124.22	0.00	7,124.22
Events & Projects Total	7,124.22	0.00	7,124.22
Policy & Resources			
36 Business Rates Refund	0.00	0.00	0.00
99 Heating & Lighting	0.00	0.00	0.00
3000 Precept	349,584.80	0.00	349,584.80
3001 TVBC Tax band Grant	0.00	0.00	0.00
3010 Bank Interest	0.00	0.00	0.00
3011 Insurance Premium	0.00	0.00	0.00
3020 Grants Received	0.00	0.00	0.00
3021 CIL Monies	14,050.94	0.00	14,050.94
3100 VAT Refund	21,508.40	0.00	21,508.40
3110 VAT Overclaim	0.00	0.00	0.00
3115 VAT Write Off	0.00	0.00	0.00
3116 IT Equipment	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
4210 Waste Removal	0.00	0.00	0.00
4211 Photocopying	0.00	0.00	0.00
4212 Payroll	0.00	0.00	0.00
Policy & Resources Total	385,144.14	0.00	385,144.14
Allotments			
3050 Allotment Rents	23,970.56	0.00	23,970.56
3051 Allotment Rents	50.00	0.00	50.00
3052 Deposit Credit Interest	0.00	0.00	0.00
3053 Deposit direct payment	0.00	0.00	0.00
Allotments Total	24,020.56	0.00	24,020.56
Total Receipts	416,288.92	0.00	416,288.92
PAYMENTS	Net (£)	Vat (£)	Gross (£)
Events & Projects			
4190 Grants	1,990.00	0.00	1,990.00
4700 Town Centre Development	17,153.36	3,279.28	20,432.64
Events & Projects Total	19,143.36	3,279.28	22,422.64

Financial Statement - Cashbook

Statement of receipts and payments between 01/04/21 and 30/11/21 inclusive. This may include

Policy & Resources

400 IT Equipment	0.00	0.00	0.00
4000 Corporate Management	18,555.78	3,390.45	21,946.23
4100 Democratic Representation	2,585.46	420.37	3,005.83
4180 Other Services to the Public	14,328.11	1,644.36	15,972.47
4200 Administration Rechargeable Staffing	118,891.50	1,397.85	120,289.35
4204 New Building Fund	0.00	0.00	0.00
4205 Bus Shelters	0.00	0.00	0.00
4210 Administration Rechargeable	25,368.01	1,460.08	26,828.09
Policy & Resources Total	179,728.86	8,313.11	188,041.97

Allotments

3052 Deposits Expenditure	0.00	0.00	0.00
4500 Allotment Service	0.00	0.00	0.00
Allotments Total	22,805.15	2,009.47	24,814.62

Planning/Highways

4300 Planning/Highways	0.00	0.00	0.00
Planning/Highways Total	0.00	0.00	0.00

Total Payments	221,677.37	13,601.86	235,279.23
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Closing Balances

Ordinary Accounts

Co-Operative Bank/ Unity Trust Bank	£548,252.58
Deposits Unity Trust	£85,222.78
Petty Cash Account	£0.00
Petty Cash Card Unity	£40.22
Total	£633,515.58

Uncleared and Unpresented effects

Statement Closing Balances

Ordinary Accounts

Co-Operative Bank/ Unity Trust Bank	£548,252.58
Deposits Unity Trust	£85,222.78
Petty Cash Account	£0.00
Petty Cash Card Unity	£40.22
Total	£633,515.58