



ANDOVER TOWN COUNCIL

Thursday 27 April 2023

To the Members of Andover Town Council:

You are hereby summoned to attend a meeting of an Extraordinary Full **COUNCIL** to be held at **The Lights on Thursday 27 April 2023 at 5.30 pm** when it is proposed to transact the following business:

Gail Foster
Town Clerk
21 April 2023

Please note that due to on-going issues with the audio/video there will be no zoom dial in for this meeting.

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.

1.	APOLOGIES FOR ABSENCE
	To receive apologies for absence.
2.	DECLARATIONS OF DISCLOSABLE PECUNIARY INTERESTS AND NON-PECUNIARY INTERESTS
	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 Andover Town Council meeting held on 22 March 2023 - Appendix A (Page 4)
4.	PUBLIC PARTICIPATION
	There is an opportunity for members of the public to make statements or ask questions on items on the agenda 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.

5.	TOWN MAYORS ANNOUNCEMENTS
	To receive the Town Mayors' Announcements.
6.	EXTERNAL REPORTS
	To receive verbal reports from: Test Valley Police, County and Borough Councillors for the Parish of Andover, and other organisations, on matters directly relating to Andover Town. Each speaker will be limited to three minutes. [To include questions from Town Councillors.]
7.	ALLOTMENTS COMMITTEE
	To note an Officers and Wardens' meeting has been scheduled for Wednesday 3 rd May.
8.	COMMUNITY & EVENTS COMMITTEE
	<ol style="list-style-type: none"> 1) To note an update report on the Coronation Celebration and costs – attached at Appendix B (Page 10) 2) To note that Officers are investing further the potential to supply firework displays at nominated events.
9	POLICY & RESOURCES COMMITTEE
	<ol style="list-style-type: none"> 1) To note the findings and recommendations from Mulberry & Co. – Appendix C (Page 12) 2) To note the Response from the RFO – Appendix D (Page 21) 3) To receive recommendations from the P&R Committee: <ol style="list-style-type: none"> a) To approve the following Year End 2022-2023 reports: <ol style="list-style-type: none"> i. Bank Statements and Bank Reconciliation – Appendix E (Page 22) ii. Final Budget Summary – Appendix F (Page 24) iii. Cashbook and Income & Expenditure – Appendix G (Page 25) iv. List of Debtors and Creditors – Appendix H (Page 28) v. VAT Return information – Appendix I (Page 30) vi. Earmarked Reserves – Appendix J (Page 31) vii. Trial Balance and Balance Sheet – Appendix K (Page 32) viii. Asset Register – Appendix L (Page 36) ix. Draft Annual Return Printout – Appendix M (Page 39) x. Virements for Year End – Appendix N (Page 40) b) To approve the Annual Governance and Accountability Return (AGAR). <ol style="list-style-type: none"> i) Internal Audit report – Appendix O (Page 42) ii) Annual Governance Statement – (AGAR section 1) – Appendix P (Page 43) iii) Draft Accounting Statement – (AGAR section 2) – Appendix Q (Page 44) iv) Draft Notice of Public rights and dates for inspection – Appendix R (Page 45) c) To re-appoint Mulberry & Co for the 2023-24 Internal Audit. 4) To consider a conflict of interest form for External Auditor BDO – Appendix S (Page 46) 5) To approve the following policies: Scheme of Delegation – Appendix T (Page 47) 6) To receive updates on prior year (2021-22) External Audit: <ol style="list-style-type: none"> a) Certificate & Cost – Appendix U (Page 48) b) Action plan – Appendix V (Page 50)

10	MAINTENANCE ISSUE FOR URGENT DELEGATION
	To approve the delegation of urgent maintenance works to Councillors and Town Clerk - Appendix W (Page 51)
11	CONTRACTUAL AND DELEGATED PAYMENTS
	To receive and note payments already made and/or authorised – Appendix X (Page 52)
12	PAYMENTS FOR APPROVAL
	To approve any payments – No payments need Council approval for the period 01 st - 21 st April '23
13	FINANCIAL PAPERS FOR APPROVAL
	<ol style="list-style-type: none"> 1. To note that until the 2022-23 Year is Closed, no financial reports can be provided from the Accounting Package. 2. To receive and approve the following paper – Appendix Y (Page 53) <ol style="list-style-type: none"> a) Bank Statements – Current Balance.
14	SIDs
	To receive and note a report containing data extracted from the SIDs – Appendix Z (Page 55)
15	ANDOVER TOWN COUNCILLORS REPORTS
	To receive any reports from Town Council Members.
16	QUESTIONS FROM TOWN COUNCILLORS
	To receive written questions from Councillors received 3 clear days prior to the meeting, as per Standing Order 9 (i)
17	DATE OF NEXT MEETING
	To note the date of the next meeting is Wednesday 17 May 2023 to be held at the Upper Guildhall, Andover, at 6.30pm.

The Town Mayor will close the meeting.

APPENDIX A – MINUTES OF PREVIOUS MEETING

A

Time and date

5.30pm on Wednesday 22 March 2023

Place

Upper Guildhall, High Street, Andover

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

Officers Present:

Gail Foster (Town Clerk)

Tor Warburton (Deputy Clerk) (Taking the Minutes)

County/Borough Councillors:

Councillor I Anderson

Members of the Public: 7

Members of the Press: 0

APOLOGIES FOR ABSENCE	
C150/03/23	There were no apologies received at the meeting.
DECLARATIONS OF DISCLOSABLE PECUNIARY INTERESTS AND NON-PECUNIARY INTERESTS	
C151/03/23	Declarations were received from Councillor E Reynolds for Item 7 of the agenda, as he is a member of the Drove Association and plot holder, Councillor L Gregori in Item 8c of the agenda and Councillor S Waue in Item 8d of the agenda.
MINUTES	
C152/03/23	It was proposed by Councillor N Long and seconded by Councillor R Meyer and RESOLVED: FOR – 10, AGAINST – 0, ABSTENTIONS - 2 that the Minutes of the Town Council Meeting, with the amendments, held on 8 February 2023, be signed by the Chairman as a correct record. Action: Committee Officer
PUBLIC PARTICIPATION <i>The discussion below is a short summary and is not recorded word for word.</i>	
C153/03/23	A member of the public asked if the £4,700 worth of grant requests to be considered under item 8, would be paid prior to year end if approved. Town Mayor's response: We will make sure that happens.

C154/03/23	<p>A member of the public commented that the meeting time had changed to 5.30pm, and why this was not more widely advertised.</p> <p>Town Mayor's response: The Town Clerk will ensure all our noticeboards are updated. Action: Town Clerk</p> <p>Town Clerk: We only have 2 noticeboards.</p>
C155/03/23	<p>A member of the public stated his name was incorrect in the Minutes. Please correct this or co-opt me.</p> <p>Town Clerk: The spelling correction has already been made.</p>
C156/03/23	<p>A member of the public commented on the AFest Grant. He stated that he felt that the sessional times quoted were actually consultancy fees and asked if the Town Council should contribute to a charity event, where £500.00 in grant monies could well be paid almost directly to a contractor, who specialises in grant applications?</p> <p>Town Mayor's response: Thank you very much. I would like to take this opportunity to invite the organisations present, who are applying for grants, if they wish to speak and promote their grant applications.</p> <p>Representatives from A-Fest, Andover Trees United, Andover Mens Shed Association, and Andover Community Engage gave short summaries of their applications. The Mayor invited the Members to ask the representatives any questions relating to their grant applications. A short question and answer session followed until Councillors were satisfied that queries had been answered.</p>
TOWN MAYORS ANNOUNCEMENTS	
C/157/03/23	<p>We had the Town Electors meeting which was not as well attended as this meeting. The next administration will need to work harder to promote the Town Electors meeting, to get more attendance and engagement from the public.</p> <p>We have the Elections coming up on 4 May 2023. From today until 4 April 2023, any resident of Andover Parish or in a certain radius can apply to stand as a Councillor. I would encourage people to consider standing. It is rewarding and challenging. If you want any help to get your paperwork done, please contact Test Valley Elector Services.</p>
EXTERNAL REPORTS	
C158/03/23	<p>Councillor I Anderson advised that she worked hard to encourage private business to remove any graffiti that appears on their walls. Some do not respond. She also reports graffiti and potholes to Hampshire County Council for their action. All the barriers that were surrounding the town have now been removed.</p>
C159/03/23	<p>Councillor J Sangster reported that he had been working with Aster, Hampshire County Council and Test Valley Borough Council about parking issues in Romans ward. Also spoke to a lot of residents about disability parking spots. He advised a jurisdiction map of land ownership is being worked on. Discussions had been had with the Superintendent of Test Valley, to hopefully increase police presence and decrease anti-social behaviour.</p>
ALLOTMENTS COMMITTEE	
C160/03/23	<p>Members received and considered recommendations from the Allotments Committee.</p>

	It was proposed by Councillor L Gregori and seconded by Councillor S Waue and RESOLVED: FOR – 7, AGAINST – 5, ABSTENTIONS – 0 that The Allotment Rules and Regulations Introduction be amended to include the wording “Allotment holders from outside the Parish will retain their legacy plots.” Action: Town Clerk
C161/03/23	Members returned to the substantive motions. It was proposed by Councillor L Gregori and seconded by Councillor R Hughes and RESOLVED: FOR – 8, AGAINST – 2, ABSTENTIONS – 2 that the Allotment Rules and Regulations, with the amendment, be approved and adopted. Action: Town Clerk
C162/03/23	Members reviewed quotations on the cost of track repairs for Old Winton Road Allotment site. It was proposed by Councillor N Long and seconded by Councillor L Gregori and RESOLVED: FOR- 10, AGAINST – 1, ABSTENTIONS - 0 that quote number 1 at the amount of £1,348.78 excluding VAT, be approved. Action: Town Clerk
C163/03/23	It was proposed by Councillor S Waue and seconded by Councillor R Meyer and RESOLVED: FOR – 10, AGAINST – 1, ABSTENTIONS – 1 that the monies for the track repairs would be coming from Earmarked Reserves. Action: RFO
C164/03/23	It was proposed by Councillor R Hughes and seconded by Councillor N Long and RESOLVED: Unanimously , that Allotments Committee recommendations regarding the Warden’s Terms of Reference be approved. Action: Town Clerk.
COMMUNITY AND EVENTS COMMITTEE	
C165/03/23	Members received and considered recommendations from the Community and Events Committee in relation to the following grant applications; <ul style="list-style-type: none"> • Andover Mens Shed Association • A-Fest Andover CIC • Andover Trees United • Andover Community Engage Andover Mens Shed Association It was proposed by Councillor L Gregori and seconded by Councillor M Mumford and RESOLVED: Unanimously , that the Andover Mens Shed Association grant application be approved and the sum of £369.88 be awarded. Action: Town Clerk
C166/03/23	A-Fest Andover CIC: It was proposed by Councillor L Gregori and seconded by Councillor N Long and RESOLVED: Unanimously , that A-Fest Andover CIC grant application be approved and the sum of £1,000.00 be awarded. Action: Town Clerk
C167/03/23	Andover Trees United: It was proposed by Councillor M Mumford and seconded by Councillor C Ecclestone and RESOLVED: FOR – 11, AGAINST – 0, ABSTENTIONS – 1 that Andover Trees United grant application be approved and the sum of £1,000.00 be awarded. Action: Town Clerk
C168/03/23	Andover Community Engage: It was proposed by Councillor L Gregori and seconded by Councillor M Mumford and RESOLVED: FOR – 11, AGAINST – 0, ABSTENTIONS – 1 that the Town Council go against its Grant Policy, in order to award the full amount of £2,350.00.

	It was proposed by Councillor N Long and seconded by Councillor C Ecclestone and RESOLVED: FOR – 11, AGAINST – 0, ABSTENTIONS – 1 that Andover Community Engage grant application be approved and the sum of £2,350.00 be awarded. Action: Town Clerk
C169/03/23	Members noted the King's Coronation report, the agreed events to honour the coronation and considered the Community and Events recommendations to mark the occasion. Councillor J Sangster gave thanks to the Deputy Clerk for the hard work in the organisation of the King's Coronation. An amendment to the recommendations was proposed by Councillor J Sangster. This was seconded by Councillor N Long and RESOLVED: Unanimously , that: The Coronation Light design for installation on the Guildhall be approved. Action: Deputy Clerk The costs of 2 lights at £1,718.40 each, be approved. Action: Deputy Clerk
POLICY AND RESOURCES COMMITTEE	
C170/03/23	Members received and considered recommendations from the Policy and Resources Committee. Councillor L Gregori gave thanks to the Town Clerk for the hard work in provision of documentation. It was proposed by Councillor L Gregori and seconded by Councillor E Reynolds and RESOLVED: Unanimously , that the Risk Management Scheme (with amendments), Financial Risk Assessment and Financial Regulations, be approved. Action: Town Clerk
C171/03/23	It was proposed by Councillor K Hughes and seconded by Councillor R Hughes and RESOLVED: FOR - 11, AGAINST – 0, ABSTENTIONS – 1 that the draft version of Privacy Statement be approved. Action: Town Clerk
ADVERT FOR NEW COUNCILLORS	
C172/03/23	Members received and considered a report on elections for in May 2023. Actions for publicising the elections would include placing a colour advert on multimedia platforms, paper publications and Town Centre noticeboards. The advert would direct interested parties to Andover Town Council website to be informed in more detail about becoming a Councillor. Should they wish to apply, the information for Test Valley Borough Electoral Services will be signposted within the document. It was proposed by Councillor R Meyer and seconded by Councillor K Hughes and RESOLVED: Unanimously , that the proposed advertisement be approved and that the proposed actions for publicising the elections be approved. Action: Deputy Clerk
ANDOVER TOWN COUNCILLORS REPORTS. <i>The summaries below are not recorded word for word.</i>	
C173/03/23	Councillor C Ecclestone: In Millway ward there has been concerns about issues of rats. I urge anyone with any concerns about rats coming from neighbouring properties, whether they be commercial or residential, to raise the issue with Test Valley Borough Council. At least to begin the process of remediation.
C174/03/23	Councillor S Waue: Reported that after liaising with Nick Adams-King over Shepherds Spring Lane footpath. Hampshire County Council has the funds and it's getting done. Worked with Cllr Iris Anderson on resolving issues with delivery drivers using the disabled parking area in front of McDonalds and generally parking (and manoeuvring) dangerously at the pedestrian crossing., there is now very clear signage on the

	<p>disabled spaces, no more cones and the delivery drivers have been told not to use them.</p> <p>The Walworth Roundabout resurfacing that was planned to take 15 nights is now scheduled to finish tomorrow.</p> <p>Regarding resurfacing and Operation Resilience, Hampshire County Council are currently working on their list for the next financial year, including the priority for working and will share any local work with us.</p> <p>Finally, to say thank you to those who have supported, worked with and helped in my last 2 years as a town councillor.</p>
QUESTIONS FROM TOWN COUNCILLORS	
C175/03/23	There were no questions received from the Town Councillors.
CONTRACTUAL AND DELEGATED PAYMENTS	
C176/03/23	Members received and noted the contractual and delegated payments that had already been made in the report, detailed in appendix H on the agenda.
PAYMENTS FOR APPROVAL	
C177/03/23	Members noted that there were no payments that required approval for the period of 20 th January 2023 to 15 th March 2023. The Town Clerk advised Members that payments were now being made every Friday and as at the time of this Council meeting, there were no outstanding payments. The Town Clerk gave her thanks to the two Councillors for their support in promptly approving the online payments.
FINANCIAL PAPERS FOR APPROVAL	
C178/03/23	The issue of the Town Council having multi bank accounts was raised. The Town Clerk advised Members that approval was given at the last Policy and Resources meeting to open 2 new bank accounts, which was currently in progress.
C179/03/23	It was proposed by Councillor D Coole and seconded by Councillor L Gregori and RESOLVED: Unanimously , that the virement of £99,099.83 from General Reserves to CIL monies be approved. Action: RFO
C180/03/23	<p>It was proposed by Councillor L Gregori and seconded by Councillor R Hughes and RESOLVED: Unanimously, that the following financial papers be approved:</p> <ul style="list-style-type: none"> a. Bank Statements and Bank Reconciliation showing balances: <ul style="list-style-type: none"> i. UTB 1 = £ 510,087.58 ii. UTB 2 = £ 85,753.96 iii. Total = £ 595,841.54 b. Cashbook <ul style="list-style-type: none"> i. Gross receipts to date = £ 417,195.23 ii. Gross payments to date = £ 356,428.89 c. Budget <ul style="list-style-type: none"> i. Net Budget remaining = £ 65,965.50 d. Earmarked Reserves <ul style="list-style-type: none"> i. Elections £ 79,036.28 ii. Allotments £ 88,011.04 iii. Christmas Lights £ 12,591.74 iv. Property purchase £ 102,000.00

	v. CIL separated funds £ 99,099.83
SIDS	
C181/03/23	Members received and noted a SIDs report which contained data for the period of 9 February 2023 to 1 March 2023, on London Road and Weyhill Road.
DATE OF NEXT MEETING	
C182/03/23	Members noted that there would be an extraordinary Council meeting in April 2023, the date of which would be advised at the earliest opportunity.
EXCLUSION OF THE PRESS AND PUBLIC	
C183/03/23	It was proposed by Councillor N Long and seconded by Councillor L Gregori and RESOLVED: Unanimously , that the Members of the Press and Public be excluded from the Meeting at Agenda Item 19 due to the confidential nature of the item and to comply with GDPR.
ALLOTMENT COMMITTEE RECOMMENDATIONS	
C184/03/23	The Drove It was proposed by Councillor D Coole and seconded by Councillor R Hughes and RESOLVED: FOR – 11, AGAINST – 0, ABSTENTIONS – 1 that the Allotments Committee recommendation of not granting access permission be approved. Action: Town Clerk
C185/03/23	Vigo Road It was proposed by Councillor D Coole and seconded by Councillor R Hughes and RESOLVED: Unanimously , that: <ul style="list-style-type: none"> a. Advice be requested from the Town Council’s solicitors regarding the cost of completing a Legal Agreement. Action: Town Clerk b. A condition to void the agreement be added if certain circumstances were to apply. Action: Town Clerk
The Town Mayor closed the meeting at 7.22pm.	

APPENDIX B – King’s Coronation Competition Prizes

B

King’s Coronation Competition Prizes		
Produced for: Full Council	By: Tor Warburton Deputy Town Clerk.	Date of Report: 21 April 2023
Summary of Key Issues To receive an update on activities and costs for the Kings Coronation on 6 May 2023		
Background: The King’s Coronation will take place on 6 th May 2023 with a Bank Holiday on the 8 th May 2023. Total Budget is £7,320 and £5,884.80 has been agreed for the Coronation Motifs for the front of the Guildhall. Budget left to spend is £ 1,435.20.		
Minute no. and Action:	Updates:	Costs:
PR 029/03/23 Poem / Story Competition	All Primary and Secondary schools in Andover have been notified of the proposed competitions. Currently 5 schools are interested in participating in the writing competition.	The following prizes have been agreed by delegated authority: One winner from each school is chosen and a gift voucher of £10 awarded. One overall Winner is chosen and a gift voucher of £40 is awarded (this winner would not get the £10 from the school win). One overall runner up is chosen and gift voucher of £15 is awarded. The runner up will also receive the £10 voucher if they were a ‘school’ winner. There are 15 schools in Andover so prize money (if all schools participate) would be £140 + £40 + £15 = £195
PR 029/03/23. Display Competition	There are currently no schools interested in the display competition.	Prizes to be paid to Schools’ PTAs. One Infant School winner - £100. One Junior School winner- £100.

	any do show an interest the following has been agreed:	One Secondary School winner - £100. One LD School Winner - £100. Prize fund for Display Competition: £400
PR 029/03/23 Promote volunteer groups	Email sent to all available volunteer groups asking them to opt out if they do not want to be included by Wednesday 19 April 2023. <ul style="list-style-type: none"> The document is to be finalised following deadline date of 19 April and will be on website and Facebook by Friday 28 April 2023 in time for the Coronation. 	No cost consideration
PR 029/03/23 Celebration Service	Waiting to hear back from TVBC	No Cost consideration
C169/03/23 Coronation light for Guildhall	2 lights at £1,718.40 each ordered and will be installed week commencing 24 April 2023.	Already included in approved spend of £5,884.80 above.

The additional costs of the school prizes would bring the current expenditure for the Coronation to = £6,479.80 which is within budget.

PLEASE NOTE: This figure will be considerably less if not all schools participate.

Legal and Policy Implications

Andover Town Council must comply with its own policies and procedures when considering holding events.

Recommendations

To note the report.

APPENDIX C – Mulberry & Co – Findings and Recommendations

C



MULBERRY & CO

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& Chartered Tax Advisors

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Our Ref: MARK/AND009

Mrs G Foster
Andover Town Council
Office 108, IncuHive
Chantry House
36 Chantry Street
Andover
SP10 1LS

4 April 2023

Dear Gail

Re: Andover Town Council
Internal Audit Year Ended 31 March 2023 – Year-End Audit report

Executive summary

Following completion of our year-end internal audit on 4 April 2023 we enclose our report for your kind attention and presentation to the council. This report should be considered alongside the interim audit report issued following our interim audit on 5 January 2023. The audits were 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.

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. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of this is available on request. The report concludes with an opinion as to whether each assertion has been met or not. Where appropriate **recommendations for action are shown in bold text and are summarised in the table at the end of the report.**

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor at this time, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

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 and whilst my report may contain recommendations to change these are not indicative of any significant 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 well established and followed.

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 and competence

Your audit was conducted by Andy Beams of Mulberry & Co, who has over 30 years' experience in the financial sector with the last 13 years specialising in local government.

Your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Engagement Letter

An engagement letter was previously issued to the council covering the 2022/23 internal audit assignment. Copies of this document are available on request.

Planning and inherent risk assessment

The scope and plan of works including fee structure was issued to the council 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. As part of the inherent risk assessment, we have concluded that:

- There have been no reported 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 our 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.

Andover Town Council Year-End Internal Audit Report 2022-23

Table of contents

		TEST AT INTERIM	TEST AT FINAL	PAGE
	INTERIM AUDIT – POINTS CARRIED FORWARD			4
B	FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	✓	✓	5
C	RISK MANAGEMENT AND INSURANCE	✓	✓	5
D	BUDGET, PRECEPT AND RESERVES	✓	✓	6
G	PAYROLL	✓	✓	6
H	ASSETS AND INVESTMENTS	✓	✓	6
I	BANK AND CASH	✓	✓	6
J	YEAR END ACCOUNTS		✓	7
K	LIMITED ASSURANCE REVIEW		✓	9
L	PUBLICATION OF INFORMATION		✓	9
M	EXERCISE OF PUBLIC RIGHTS – INSPECTION OF ACCOUNTS	✓	✓	9
N	PUBLICATION REQUIREMENTS	✓	✓	10
	ACHIEVEMENT OF CONTROL ASSERTIONS AT INTERIM AUDIT DATE			10
	INTERIM AUDIT POINTS CARRIED FORWARD			11

Interim Audit - Points Carried Forward

Audit Point	Audit Findings	Council comments on actions taken since interim visit
FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	It is recommended to use common email addresses because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.	Progress has been made in this area, with common email addresses set up and controlled by the council. The updated Joint Practitioner's Guide (March 2023) includes guidance on this matter under section 1.26
FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	I recommend publishing Terms of Reference for each committee separately to make it clearer for residents to see the purpose of each committee.	These are now published for every committee on the council website.
FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	I recommend increasing the number of people able to set up and approve payments to ensure there are always sufficient people able to make payments promptly.	There are now six individuals able to fulfil these functions ensuring the council has sufficient people available.
RISK MANAGEMENT AND INSURANCE	Based on the balances held by the council, the Fidelity Guarantee level appears insufficient, and I recommend increasing it to cover the maximum balance held during the financial year.	This has now been increased to £750,000 which appears sufficient.
BANK AND CASH	I was unable to see any confirmation that the reconciliation and bank statement have been signed by the chairman in accordance with the Financial Regulations.	There is now a process in place to complete this monthly, and I remind council of the importance of signing both the reconciliation statement and the bank statement.
BANK AND CASH	I recommend the council considers opening accounts with alternate providers to spread the risk and maximise interest rates.	The council has opened one new account and another is in progress.
EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS	The council failed to approve the AGAR within the statutory deadline of 30 June 2022. Consequently, the inspection period does not include the first ten working days of July, which is a statutory requirement under the Accounts and Audit Regulations 2015. Therefore, the requirements of this control objective were met not for 2021/22, and assertion 4 on the Annual Governance Statement must be signed as 'no' by the council.	This internal control objective has failed and assertion 4 on the Annual Governance Statement must be signed 'no' as confirmed by the External Auditor's report.
PUBLICATION REQUIREMENTS	The publication requirements for 2021/22 have not been met.	This internal control objective has failed.

I am pleased to note that the council takes the internal audit process seriously and has made considerable progress with the issues carried forward from the interim audit.

B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS

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.

Audit findings

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

At the interim audit, the External Auditors report for 2021/22 has not yet been concluded, with the comments stating 'We are unable to complete our review work on the AGAR and supporting documentation as a result of correspondence received in relation to 2021/22 and/or prior years. Once we have finalised our review and completed any additional work arising from that correspondence, a final report will be provided with the certificate of completion detailing any qualifications and 'other' matters.' The council had published the interim notification on the council website at that time.

The External Auditor's final report includes the following qualifications 'Section 1, Assertion 4 has been incorrectly completed, as the smaller authority has stated that it did not make proper provision during the year 2021/22 for the exercise of public rights. The correct response however is 'yes', and this is consistent with the Internal Auditor's response to Internal Control Objective M and with the prior year external auditor report.

The AGAR was not accurately completed before submission for review. The smaller authority has not addressed the 'except for' matter raised by the external auditor when qualifying the prior year AGAR as the smaller authority has not restated the figures in Section 12, Boxes 4 and 6.'

The External Auditor also noted 'We note that the smaller authority did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as it failed to make proper provision during the year 2022/23 for the exercise of public rights, since the period for the exercise of public rights did not include the first 10 working days of July. As a result, the smaller authority must answer 'no' to Assertion 4 of the Annual Governance Statement for 2022/23 and ensure it makes proper provision of the exercise of public rights during 2023/24.'

Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £8.82 per elector.

The council has adopted the General Power of Competence (GPC) and the section 137 thresholds do not apply. The council is reminded that after each scheduled election, the council must declare its eligibility and re-adopt the GPC, recording this within the minutes of the meeting.

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

The system noted above details internal review takes place and I am under no doubt that council properly approves expenditure.

C. RISK MANAGEMENT AND INSURANCE

Internal audit requirement

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

Audit findings

We discussed assertion 8 on the AGAR and whether 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."

The Clerk confirmed that they were not aware of any event having a financial impact that was not included in the accounting statements.

D. BUDGET, PRECEPT AND RESERVES

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.

Audit findings

The accounting records show that the council ended the year with income reported as 100.9% of budget and expenditure reported as 94.1% of budget.

At the financial year-end, the council holds circa £380,739 in earmarked reserves (EMR), spread across a range of clearly identifiable projects including a separate EMR for Community Infrastructure Levy (CIL) receipts. I checked the purpose of these EMRs with the Clerk and am satisfied they are all for legitimate future planned projects of the council and note

The council also holds £167,580 in the general reserve.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's guide states 'the generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure' (para 5.33).

The general reserve balance is within the recommended range.

G. PAYROLL

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.

Audit findings

I reviewed the total figure being included within box 4 (staff costs) on the Annual Governance and Accountability Return (AGAR) and confirmed that this includes only salary payments, HMRC payments and pension contributions.

H. ASSETS AND INVESTMENTS

Internal audit requirement

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

Audit findings

I confirmed the asset register total matches that included in box 9 (total fixed assets plus long term investments and assets) on the AGAR and was able to trace the changes to the previous year's total against the asset register.

The council has no borrowing nor long-term investments.

I. BANK AND CASH

Internal audit requirement

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

Audit findings

I reviewed the March 2023 bank reconciliation and was able to confirm the balances to the bank statements and found no errors.

I note that the council is in the process of opening two new bank accounts to enable it to benefit fully from the £85,000 protection limit offered by the Financial Services Compensation Scheme (FSCS).

J. YEAR END ACCOUNTS

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.

Audit findings

The council, at its meeting to sign off the year-end accounts, must discuss Section 1 of the AGAR (Annual Governance Statement) and record this activity in the minutes of the meeting. **COUNCIL IS REMINDED THAT THIS MUST BE A SEPARATE AGENDA ITEM PRIOR TO THE SIGNING OF SECTION 2 OF THE AGAR (ANNUAL ACCOUNTS).**

Section 1 – Annual Governance Statement

Based on the internal audit finding I recommend using the table below as the basis for that discussion.

	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 – 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 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>	NO – the requirements and timescales for 2021/22 year-end were NOT 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>	YES – the council has a risk management scheme and appropriate external insurance.
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 whether internal controls meet the needs of this smaller authority.</i>	YES – the council has appointed an independent and competent internal auditor.
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 – matters raised in internal and external audit reports have been addressed.
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	<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.

K. LIMITED ASSURANCE REVIEW

Internal audit requirement

If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")

Audit findings

The council did not certify itself exempt in 2021/22 due to exceeding the income and expenditure limits and this test does not apply.

L: PUBLICATION OF INFORMATION

Internal audit requirement

The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation

Audit findings

This internal control objective has changed since last year. Where previously it related to the relevant Transparency Codes, a council with annual turnover exceeding £25,000 was recommended to follow the Local Government Transparency Code 2015, but it was not a statutory requirement.

All councils are required to follow The Accounts and Audit Regulations which include the following requirements:

13(1) An authority must publish (which must include publication on that authority's website)

- (a) the Statement of Accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and
- (b) the Annual Governance Statement approved in accordance with regulation 6(3)

13(2) Where documents are published under paragraph (1), the authority must

- (a) keep copies of those documents for purchase by any person on payment of a reasonable sum; and
- (b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.

I was able to confirm that pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor's Report and Certificate) of the AGAR are available for review on the council website for the last five years.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS

Internal audit requirement

The authority has demonstrated that during summer 2022 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Inspection – key dates	2021/22 Actual	2022/23 Proposed
Date AGAR signed by council	25 July 2022	27 April 2023
Date inspection notice issued	26 July 2022	30 April 2023
Inspection period begins	27 July 2022	5 June 2023
Inspection period ends	7 September 2022	14 July 2023
Correct length (30 working days)	Yes	Yes
Common period included (first 10 working days of July)	No	Yes

The council failed to approve the AGAR within the statutory deadline of 30 June 2022. Consequently, the inspection period does not include the first ten working days of July, which is a statutory requirement under the Accounts and

Audit Regulations 2015. Therefore, the requirements of this control objective were met not for 2021/22, and assertion 4 on the Annual Governance Statement must signed as 'No' by the council.

This opinion is supported by the comments under 'other matters' in the External Auditor's report for 2021/22 which states 'We note that the smaller authority did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as it failed to make proper provision during the year 2022/23 for the exercise of public rights, since the period for the exercise of public rights did not include the first 10 working days of July. As a result, the smaller authority must answer 'no' to Assertion 4 of the Annual Governance Statement for 2022/23 and ensure it makes proper provision of the exercise of public rights during 2023/24.'

I was able to confirm that the proposed dates for 2022/23 meet the statutory requirements.

Achievement of control assertions at year-end audit date

Based on the tests conducted during the year-end audit, our conclusions on the achievement of the internal control objectives are summarised in the table below and are reflected in the completion of the Annual Internal Audit Report within the AGAR.

	INTERNAL CONTROL OBJECTIVE	YES	NO	NOT COVERED
A	Appropriate accounting records have been properly kept throughout the financial year	✓		
B	This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	✓		
C	This authority assesses the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	✓		
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for	✓		
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for			✓
G	Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H	Asset and investments registers were complete and accurate and properly maintained.	✓		
I	Periodic bank account reconciliations were properly carried out during the year.	✓		
J	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K	If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")			✓
L	The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements	✓		
M	The authority, during the previous year (2021-22) 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).		✓	
N	The authority has complied with the publication requirements for 2021/22 AGAR.		✓	
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

Yours sincerely



Andy Beams

For Mulberry & Co

Year-End Audit - Points Carried Forward

Audit Point	Audit Findings	Council comments
FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	It is recommended to use common email addresses because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it 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 council follow the updated Joint Practitioner's Guide (March 2023) guidance on this matter under section 1.26	

APPENDIX D – To note the RFO’s response to the Internal

Auditor’s Written Report 2022/2023.

D

The Audit took place on 4th April, which put a lot of pressure on staff to tidy the accounting records in time for a full inspection.

There had not yet been time to set up a .gov.uk website since the last visit, and this in turn has delayed the setting up of associated email addresses.

Control of Council’s email addresses rests with the Deputy Clerk and Cllr J Sangster. I agree this needs to move solely to staff control in the next year.

The two control objectives which failed :

1. Approval of AGAR by 30th June 2022
 2. Publication of the Exercise of Public Rights Notice during the statutory period.
- were due to Council not reviewing the Accounts and AGAR in due time last year. This was not a failure of the previous Clerk, but the result of this still affect our AGAR completion for this year unfortunately.

The General Reserve figure quoted by the Auditor in his report is not correct, but this is due to us reviewing the reserve amount earlier in the day, and then making a change to one of the year’s transactions.

We should have gone back and corrected this figure, but it is only off by the amount of the insurance premium for 2023-24 which we amended. This will be corrected by Mulberry shortly.

Councillors and the public should be assured of the detailed and thorough questioning that this auditor had prepared in order to check our governance was in order. I would recommend that he, or at least his firm, are engaged again for the 2023-2024 interim and final audits so that our standards remain high.

APPENDIX E – Bank Statements and Bank Reconciliation as at 31st March

E

Bank Reconciliation

This reconciliation should include all bank and building society accounts, including short term investment accounts. It must agree to Box 8 in the column headed "Year ending 31 March" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis.

Name of smaller authority: Andover Town Council

County area (local Councils and Parish meetings only):

Financial year ending 31/03/23

Prepared by (Name and role): Gail Foster Proper Officer & RFO.

Date: 04/04/23

Balance per bank statements as at 31/03/23	£	£
Co-Operative Bank/ Unity Trust Bank	£472,941.35	
Deposits Unity Trust	£86,156.42	
Petty Cash Account	£0.00	
		£559,097.77
Petty Cash Card Unity		£0.00
Less: any unrepresented cheques		£0.00
Add: any uncleared effects		£0.00
Net balances as at 31/03/23 (Box 8)		£559,097.77

Andover Town Council

Transaction listing for account 60-83-01 20334112 from 28 Mar 2023 to 04 Apr 2023

Date	Time	Description	Serial No	Debits	Credits	Balance
31Mar2023	19:02	Credit Interest			402.46	86,156.42

Page Generated at 15:01 on 04 Apr 2023

Andover Town Council

Transaction listing for account 60-83-01 20334109 from 28 Mar 2023 to 04 Apr 2023

Date	Time	Description	Serial No	Debits	Credits	Balance
03Apr2023	06:20	Direct Debit (GOCARDLESS)		(900.00)		472,041.35
31Mar2023	19:02	Service Charge		(41.70)		472,941.35
31Mar2023	08:30	B/P to: Danny Windust		(480.00)		472,983.05
31Mar2023	08:18	B/P to: Grass&Grounds		(450.00)		473,463.05
31Mar2023	08:18	B/P to: Grass&Grounds		(138.00)		473,913.05
31Mar2023	08:17	B/P to: Grass&Grounds		(42.00)		474,051.05
31Mar2023	08:17	B/P to: Grass&Grounds		(198.00)		474,093.05
31Mar2023	08:17	B/P to: Grass&Grounds		(30.00)		474,291.05
31Mar2023	06:21	Direct Debit (VODAFONE LTD)		(33.41)		474,321.05
30Mar2023	13:50				24.19	474,354.46
30Mar2023	13:50				13.42	474,330.27
30Mar2023	06:21	Direct Debit (COBWEB)		(301.79)		474,316.85
30Mar2023	00:24	B/P to: EdgeITSystems		(1,072.80)		474,618.64
30Mar2023	00:23	B/P to: JamesHallamLtd		(5,418.13)		475,691.44
29Mar2023	18:34				18.58	481,109.57
29Mar2023	08:44	B/P to: SimonNightingale		(269.50)		481,090.99
29Mar2023	08:44	B/P to: MB Pest Services		(400.00)		481,360.49
29Mar2023	08:44	B/P to: Gail Foster		(35.99)		481,760.49
29Mar2023	08:44	B/P to: Gail Foster		(421.94)		481,796.48
28Mar2023	06:25					
28Mar2023	06:25	B/P to: HMRC Cumbernauld		(4,183.05)		
28Mar2023	06:25					
28Mar2023	06:25					
28Mar2023	06:25					
28Mar2023	06:24					
28Mar2023	06:23					
28Mar2023	06:18	Direct Debit (NEST)		(692.84)		497,161.10

Page Generated at 14:59 on 04 Apr 2023

Financial Budget Comparison

Comparison between 01/04/22 and 31/03/23 inclusive. Includes due and unpaid transactions.

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

		2022/2023	Actual Net	Balance
INCOME				
Events & Projects				
3025	Town Development	£0.00	£0.00	£0.00
Total Events & Projects		£0.00	£0.00	£0.00
Policy & Resources				
36	Business Rates Refund	£0.00	£0.00	£0.00
99	Heating & Lighting	£0.00	£0.00	£0.00
3000	Precept	£361,801.70	£361,802.00	£0.30
3001	Elections	£0.00	£0.00	£0.00
3002	TVBC Tax band Grant	£0.00	£0.00	£0.00
3010	Bank Interest	£0.00	£1,041.59	£1,041.59
3011	Insurance Premium	£0.00	£0.00	£0.00
3020	Grants Received	£0.00	£0.00	£0.00
3021	CIL Monies	£0.00	£0.00	£0.00
3115	VAT Write Off	£0.00	£0.00	£0.00
3116	IT Equipment	£0.00	£0.00	£0.00
3339	Mayors Events	£0.00	£0.00	£0.00
3998	Funds held for Youth Council	£0.00	£0.00	£0.00
3999	Funds held for Neighbourhood Plan	£0.00	£0.00	£0.00
4000	Defibrillator	£0.00	£0.00	£0.00
4209	Waste Removal	£0.00	£0.00	£0.00
4211	Photocopying	£0.00	£0.00	£0.00
4212	Payroll	£0.00	£0.00	£0.00
Total Policy & Resources		£361,801.70	£362,843.59	£1,041.89
Allotments				
3049	Allotment Rents	£25,254.00	£27,783.52	£2,529.52
3050	Deposits	£0.00	£0.00	£0.00
3051	Allotments Other Income	£0.00	£0.00	£0.00
3052	Deposit Credit Interest	£0.00	£0.00	£0.00
3054	Deposit direct payment	£0.00	£0.00	£0.00
Total Allotments		£25,254.00	£27,783.52	£2,529.52
Total Income		£387,055.70	£390,627.11	£3,571.41

Financial Budget Comparison

Comparison between 01/04/22 and 31/03/23 inclusive. Includes due and unpaid transactions.

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

	2022/2023	Actual Net	Balance
EXPENDITURE			
Events & Projects			
4190 Grants	£13,650.00	£8,169.88	£5,480.12
4700 Town Centre Development	£47,905.00	£34,375.34	£13,529.66
Total Events & Projects	£61,555.00	£42,545.22	£19,009.78
Policy & Resources			
400 IT Equipment	£0.00	£247.05	-£247.05
4001 Corporate Management	£21,186.00	£26,828.77	-£5,642.77
4100 Democratic Representation	£3,732.50	£2,663.66	£1,068.84
4180 Other Services to the Public	£10,000.00	£9,742.94	£257.06
4200 Staffing - Employment Costs	£218,000.00	£183,630.76	£34,369.24
4201 Staffing - Non Salaried	£0.00	£12,120.68	-£12,120.68
4204 New Building Fund	£0.00	£0.00	£0.00
4205 Bus Shelters	£0.00	£0.00	£0.00
4210 Administration - Office Costs	£43,640.00	£39,293.88	£4,346.12
Total Policy & Resources	£296,558.50	£274,527.74	£22,030.76
Allotments			
3053 Deposits Expenditure	£0.00	£50.00	-£50.00
4500 Allotment Service	£37,218.00	£45,670.84	-£8,452.84
Total Allotments	£37,218.00	£45,720.84	-£8,502.84
Planning/Highways			
4300 Planning/Highways	£0.00	£9,197.35	-£9,197.35
Total Planning/Highways	£0.00	£9,197.35	-£9,197.35
Total Expenditure	£395,331.50	£371,991.15	£23,340.35
Total Income	£387,055.70	£390,627.11	£3,571.41
Total Expenditure	£395,331.50	£371,991.15	£23,340.35
Total Net Balance	-£8,275.80	£18,635.96	

Financial Summary - Cashbook

Summary of receipts and payments between 01/04/22 and 31/03/23 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	£449,806.95
Deposits Unity Trust	£85,228.03
Petty Cash Account	£0.00
Petty Cash Card Unity	£40.22
Total	<u>£535,075.20</u>

RECEIPTS	Net	Vat	Gross
Policy & Resources	£390,009.29	£0.00	£390,009.29
Allotments	£27,783.52	£0.00	£27,783.52
Total Receipts	<u>£417,792.81</u>	<u>£0.00</u>	<u>£417,792.81</u>

PAYMENTS	Net	Vat	Gross
Events & Projects	£43,800.22	£6,331.07	£50,131.29
Policy & Resources	£269,415.43	£11,132.73	£280,548.16
Allotments	£46,111.90	£6,163.94	£52,275.84
Planning/Highways	£9,197.35	£1,617.60	£10,814.95
Total Payments	<u>£368,524.90</u>	<u>£25,245.34</u>	<u>£393,770.24</u>

Closing Balances

Ordinary Accounts

Co-Operative Bank/ Unity Trust Bank	£472,941.35
Deposits Unity Trust	£86,156.42
Petty Cash Account	£0.00
Petty Cash Card Unity	£0.00
	<u>£559,097.77</u>
Total	<u>£559,097.77</u>

Uncleared and Unpresented effects

Statement Closing Balances

Ordinary Accounts

Co-Operative Bank/ Unity Trust Bank	£472,941.35
Deposits Unity Trust	£86,156.42
Petty Cash Account	£0.00
Petty Cash Card Unity	£0.00
Total	<u>£559,097.77</u>

Signed _____

Chair

Clerk / Responsible Financial Officer

Income and Expenditure Account

Unaudited

31/03/22 £		31/03/23 £
	INCOME	
25,381.37	Allotment Rents and Charges	27,783.52
21,254.31	Income	0.00
5.25	Interest on Investments	1,041.59
0.00	IT Equipment	0.00
349,584.80	Precept	361,802.00
0.00	Waste Removal	0.00
396,225.73	INCOME TOTAL	390,627.11
	EXPENDITURE	
192,038.27	Administration Costs	229,840.83
31,517.77	Allotment Costs	45,670.84
0.00	Allotment Deposit	50.00
0.00	Allotment Deposits	0.00
0.00	Bus Shelters	0.00
46,341.98	Corporate Management	26,125.44
4,141.44	Democratic Representation	2,663.66
5,245.00	Grants	8,169.88
0.00	New Building Fund	0.00
0.00	Other Expenditure	0.00
14,328.11	Other Services to the public	9,742.94
0.00	Photocopying	0.00
0.00	Photocopying	0.00
0.00	Photocopying	0.00
0.00	Planning/Highways	9,197.35
0.00	S. 137 Payments	0.00
23,528.36	Town Centre Development	34,375.34
317,140.93	EXPENDITURE TOTAL	365,836.28
31,502.51	Balance as at 01/04/22	110,587.31
396,225.73	Add Total Income	390,627.11
427,728.24		501,214.42
317,140.93	Deduct Total Expenditure	365,836.28
0.00	Stock Adjustment	0.00
0.00	Transfer to/ from reserves	37,619.83
110,587.31	Balance as at 31/03/23	172,997.97

Signed

Chair

Clerk / Responsible Financial Officer

APPENDIX H- List of Debtors and Creditors



Closing Creditors

Start of year 01/04/22

Tn no	Gross	Vat	Net	Accrued	Closing Inv. date	Cheque no	Details
adjustment							
BDO LLP							
2458	£3,000.00	£500.00	£2,500.00	£2,130.00	£2,130.00	31/03/23	accrual Fees for External Audit 2
Total	£3,000.00	£500.00	£2,500.00	£2,130.00	£2,130.00		
Business Stream							
2432	-£3,070.34	£0.00	-£3,070.34	£0.00	-£3,070.34	27/03/23	creditor water refund
Total	-£3,070.34	£0.00	-£3,070.34	£0.00	-£3,070.34		
Dataplan Payroll							
2459	£67.20	£11.20	£56.00	£56.00	£56.00	31/03/23	accrual Monthly payroll P-12
Total	£67.20	£11.20	£56.00	£56.00	£56.00		
Grass and Grounds							
2402	£570.00	£95.00	£475.00	£0.00	£475.00	28/02/23	on hold Clearance of all rubbish f
2388	-£871.20	-£145.20	-£726.00	£0.00	-£726.00	28/02/23	on hold refunds
2403	£60.00	£10.00	£50.00	£0.00	£50.00	01/03/23	on hold To strim and remove was
2404	£186.00	£31.00	£155.00	£0.00	£155.00	01/03/23	on hold Strim and treat rewilding
2405	£102.00	£17.00	£85.00	£0.00	£85.00	01/03/23	on hold To strim, weed treat and
2406	£312.00	£52.00	£260.00	£0.00	£260.00	01/03/23	on hold To fully clear Plot 45. Re
2412	£1,032.00	£172.00	£860.00	£0.00	£860.00	20/03/23	on hold Clearance of all rubbish f
2413	£606.00	£101.00	£505.00	£0.00	£505.00	20/03/23	on hold Trim back all the overhan
2414	£714.00	£119.00	£595.00	£0.00	£595.00	20/03/23	on hold Trim back all the overhan
2415	£42.00	£7.00	£35.00	£0.00	£35.00	20/03/23	on hold To clear plot 31b and stri
Total	£2,752.80	£458.80	£2,294.00	£0.00	£2,294.00		
Local Government Pension Scheme							
2442	£2,959.17	£0.00	£2,959.17	£0.00	£2,959.17	30/03/23	creditor Pension for Town Clerk
2441	£1,257.06	£0.00	£1,257.06	£0.00	£1,257.06	30/03/23	creditor Pension for Town Clerk
Total	£4,216.23	£0.00	£4,216.23	£0.00	£4,216.23		
Mulberry & Co							
2457	£600.00	£100.00	£500.00	£500.00	£500.00	31/03/23	accrual Internal Audit - Final Audi
Total	£600.00	£100.00	£500.00	£500.00	£500.00		
NEST Pensions							
2443	£1,052.35	£0.00	£1,052.35	£0.00	£1,052.35	25/03/23	creditor Pension Contributions M
Total	£1,052.35	£0.00	£1,052.35	£0.00	£1,052.35		
PKF Littlejohn LLP							
2451	£3,516.00	£586.00	£2,930.00	£0.00	£2,930.00	30/03/23	creditor usual cost of £800, plus
Total	£3,516.00	£586.00	£2,930.00	£0.00	£2,930.00		
Simon Tilling							
2445	£1,348.78	£0.00	£1,348.78	£1,348.78	£1,348.78	28/03/23	accrual OWR Track repairs - app
Total	£1,348.78	£0.00	£1,348.78	£1,348.78	£1,348.78		

Surrey Hills Solicitors

2452	£1,000.00	£166.67	£833.33	£500.00	£500.00	30/03/23	accrual	General Retainer
Total	£1,000.00	£166.67	£833.33	£500.00	£500.00			

Test Valley Borough Council

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Andover Town Council

Page 1

Closing Creditors

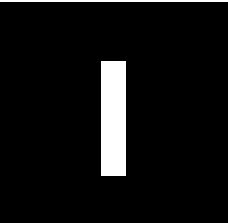
Start of year 01/04/22

Tn no	Gross	Vat	Net	Accrued	Closing Inv. date	Cheque no	Details
adjustment							
2456	£100.80	£16.80	£84.00	£0.00	£84.00	31/03/23	creditor Hire of Lights, 13 & 27 M
Total	£100.80	£16.80	£84.00	£0.00	£84.00		
The Incuhive Group							
2450	£900.00	£150.00	£750.00	£0.00	£750.00	30/03/23	creditor Monthly rental Office 108
Total	£900.00	£150.00	£750.00	£0.00	£750.00		
Total	£15,483.82	£1,989.47	£13,494.35	£4,534.78	£12,791.02		VAT Creditor £0.00
							All Other Creditors £12,791.02

Closing Debtors

Start of year 01/04/22

Tn no	Gross	Vat	Net	Accrued	Closing Inv. date	Invoice no	Details
adjustment							
H M Revenue & Customs							
1224	£1,978.57	£0.00	£1,978.57	£0.00	£1,978.57	31/03/23	VAT refund 01/03/23 - 3
Total	£1,978.57	£0.00	£1,978.57	£0.00	£1,978.57		
Total	£1,978.57	£0.00	£1,978.57	£0.00	£1,978.57		VAT Debtor £1,978.57
							All Other Debtors £0.00



VAT Summary

Balance Sheet opening figures

Opening Vat Recoverable	£3,898.93
Opening Vat Payable	£0.00

VAT Return Details

Start Date	End Date	Sales Vat	EC Vat	Total Vat due	Purchases Vat	Net VAT	Sales	Purchases
01/04/22	30/06/22	£0.00	£0.00	£0.00	£3,683.62	£3,683.62	£185,332.59	£79,677.68
01/07/22	30/09/22	£0.00	£0.00	£0.00	£6,147.61	£6,147.61	£202,303.43	£82,726.12
01/10/22	31/12/22	£0.00	£0.00	£0.00	£10,056.85	£10,056.85	£14,851.13	£105,505.02
01/01/23	31/01/23	£0.00	£0.00	£0.00	£1,096.15	£1,096.15	£10,464.22	£27,707.40
01/02/23	28/02/23	£0.00	£0.00	£0.00	£2,282.54	£2,282.54	£1,611.55	£32,904.11
01/03/23	31/03/23	£0.00	£0.00	£0.00	£1,978.57	£1,978.57	£3,229.89	£40,004.57
Totals		£0.00	£0.00	£0.00	£25,245.34	£25,245.34	£417,792.81	£368,524.90
Total of VAT Returns including opening figures						£29,144.27		

Details of transactions against VAT REFUND (Income) Headings

3100 VAT Refund							
Received	Inviced	Tn. no	Reference	Details	Net (£)	Vat (£)	Gross (£)
14/04/22	31/03/22	1052		H M Revenue & Customs - VAT refund 01/01/22 - 31/03/22	3,898.93	0.00	3,898.93
26/07/22	30/06/22	1077		H M Revenue & Customs - VAT refund 01/04/22 - 30/06/22	3,683.62	0.00	3,683.62
07/11/22	30/09/22	1101	20221107-H	H M Revenue & Customs - VAT refund 01/07/22 - 30/09/22	6,147.61	0.00	6,147.61
26/01/23	31/12/22	1166	20230126-h	H M Revenue & Customs - VAT refund 01/10/22 - 31/12/22	10,056.85	0.00	10,056.85
17/02/23	31/01/23	1187	20230217-h	H M Revenue & Customs - VAT refund 01/01/23 - 31/01/23	1,096.15	0.00	1,096.15
10/03/23	28/02/23	1204	20230310	H M Revenue & Customs - VAT refund 01/02/23 - 28/02/23	2,282.54	0.00	2,282.54
	31/03/23	1224		H M Revenue & Customs - VAT refund 01/03/23 - 31/03/23	1,978.57	0.00	1,978.57
3100 VAT Refund Total					29,144.27	0.00	29,144.27

3110 VAT Overdaim

Total of VAT transactions (refunds and payments) 29,144.27

Total of refunds/ payments matches the total of the VAT returns.

Elections		79,036.28
Allotments		88,011.04
Christmas Lights		12,591.74
Property Purchase		102,000.00
CIL Funds		99,099.83
Total:		£ 380,738.89

Summary Trial Balance

Year ending 31/03/23

	Credit	Debit
Income		
Albion Rents and Charges	27,783.52	
Income	0.00	
Interest on Investments	1,041.59	
IT Equipment	0.00	
Precept	361,802.00	
Waste Removal	0.00	
Expenditure		
Administration Costs		229,840.83
Albion Costs		45,670.84
Albion Deposit		50.00
Albion Deposits		0.00
Bus Shelters		0.00
Corporate Management		26,125.44
Democratic Representation		2,663.66
Grants		8,169.88
New Building Fund		0.00
Other Expenditure		0.00
Other Services to the public		9,742.94
Photocopying		0.00
Photocopying		0.00
Photocopying		0.00
Planning/Highways		9,197.35
S. 137 Payments		0.00
Town Centre Development		34,375.34

Summary Trial Balance

Expenditure

Balance Sheet Assets

Stocks		0.00
Stock Adjustment		0.00
VAT Recoverable		1,978.57
Debtors		0.00
Payment in Advance		5,451.54
Cash in Hand & at Bank		559,097.77
Investments		0.00
Long term assets		0.00
Loans Made		0.00

Balance Sheet Liabilities

Loans Received	0.00	
VAT Payable	0.00	
Creditors	12,791.02	
Receipts in Advance	0.00	
Reserves (at start of year)	528,946.03	
Trial Balance Total	932,364.16	932,364.16

Total of credits and debits match.

Consolidated Balance Sheet

Unaudited

31/03/22
£

31/03/23
£

Current assets

0.00	Investments	0.00
0.00	Loans Made	0.00
0.00	Investment	0.00
0.00	Stocks	0.00
3,898.93	VAT Recoverable	1,978.57
0.00	Debtors	0.00
0.00	Payment in Advance	5,451.54
535,075.20	Cash in Hand & at Bank	559,097.77
538,974.13	TOTAL CURRENT ASSETS	566,527.88
538,974.13	TOTAL ASSETS	566,527.88

Current liabilities

0.00	Loans Received	0.00
0.00	Temporary Borrowing	0.00
0.00	VAT Payable	0.00
10,028.10	Creditors	12,791.02
0.00	Receipts in Advance	0.00
10,028.10	TOTAL CURRENT LIABILITIES	12,791.02
528,946.03	TOTAL ASSETS LESS CURRENT LIABILITIES	553,736.86
0.00	Long Term Borrowing	0.00
0.00	Deferred Liabilities	0.00
0.00	Deferred Credits	0.00
0.00		0.00
528,946.03	NET ASSETS	553,736.86

Represented by

	General Fund	
110,587.31	General / Operational Reserves	172,997.97
	Notice Boards	
0.00	Earmarked - Notice Boards	0.00
	Elections	
98,012.32	Earmarked - Elections	79,036.28
15,883.35	Earmarked - Section 106	0.00
2,000.00	Earmarked - Afest	0.00
98,255.04	Earmarked - Allotments	88,011.04
1,800.00	Earmarked - Youth Council	0.00
15,758.00	Earmarked - Christmas Lights	12,591.74
0.00	Earmarked - Civic Regalia	0.00
10,000.00	Earmarked - Bus Shelter	0.00
157,998.00	Earmarked - Property Purchases	102,000.00
13,000.00	Earmarked - Grants Project	0.00
4,580.00	Earmarked - Staffing Projects	0.00
1,072.01	Earmarked - Defibrillators	0.00

Consolidated Balance Sheet

Unaudited

31/03/22		31/03/23
£		£
0.00	Earmarked - Vigo Park	0.00
0.00	Earmarked - Public Conveniences	0.00
0.00	Earmarked - Contribution to Tourism	0.00
0.00	Allotment Deposits	0.00
0.00	CIL - Funds held separately from General Reserves	99,099.83
0.00	LONG TERM Investment Accounts	0.00
0.00	Liability Reserves e.g. deposits	0.00
<u>528,946.03</u>		<u>553,736.86</u>
418,358.72	Reserves total excluding general fund and liabilities	380,738.89
0.00	Reserves total of liabilities e.g. deposits	0.00
<u>110,587.31</u>	General fund total	<u>172,997.97</u>
528,946.03		553,736.86

Signed _____

Chairman

Date

AUDIT OPINION

Responsible Financial Officer

Assets list

No.	Ref.	Description	Location	Purchase date	Cost	Current Value	Insurance Value	Renewal	Previous Value
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Environment - Board

4	1	Noticeboard on old Office Building	Passageway to Black Swan Yard.	10/04/2013	£2,968.80	£2,968.80	£3,000.00		
31		Notice board - near St Mary's church			£408.00	£408.00	£1,000.00		
Board Totals					£3,376.80	£3,376.80	£4,000.00		

Environment - Furniture e.g. Seat

34		Memorial Bench for WW1 - no.1	Saxon Fields	31/05/2017	£643.67	£643.67	£1,000.00		
35		Memorial Bench for WW1 - no.2	St Mary's Church	31/05/2017	£643.67	£643.67	£1,000.00		
36		Memorial Bench for WW1 - no.3	St Mary's Church		£643.67	£643.67	£1,000.00		
37		Memorial Bench for WW1 - no.4	Vigo Park	31/05/2017	£643.67	£643.67	£1,000.00		
38		Memorial Bench for WW1 - no.5	Charlton Road, Hospital verge	31/05/2017	£643.67	£643.67	£1,000.00		
39		Memorial Bench for WW1 - no.6	TVBC Storage	31/05/2017	£643.67	£643.67	£1,000.00		
49		SIDs			£6,470.00	£6,470.00	£7,000.00		
Furniture e.g. Seat Totals					£10,332.02	£10,332.02	£13,000.00		
Environment Totals					£13,708.82	£13,708.82	£17,000.00		

Land, Buildings, Vehicle, Plant - Land

17		Allotment Site - Admirals Way - 29 plots			£1.00	£1.00	£1.00		
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No.	Ref.	Description	Location	Purchase date	Cost	Current Value	Insurance Value	Renewal	Previous Value
18		Allotment Site - Barlows Lane - 101 plots	Barlows Lane, Andover, Hampshire		£1.00	£1.00	£1.00		
19		Allotments Site - Churchill Way - 45 plots			£1.00	£1.00	£1.00		
20		Allotment Site - Mylen Road - 26 plots			£1.00	£1.00	£1.00		
21		Allotment Site - Old Winton Road - 81 plots			£1.00	£1.00	£1.00		
22		Allotment Site - Ox Drove - 11 plots			£1.00	£1.00	£1.00		
23		Allotment Site - Picket Twenty - ? Plots	Picket Twenty		£1.00	£1.00	£1.00		
24		Allotment Site - Saxon Heights - 10 Plots	Brocade Road		£1.00	£1.00	£1.00		
25		Allotment Site - The Drove - 131 plots			£1.00	£1.00	£1.00		
26		Allotment Site - Vigo Road - 106 plots			£1.00	£1.00	£1.00		
Land Totals					£10.00	£10.00	£10.00		

Land, Buildings, Vehicle, Plant - Other

27		Fence at Mylen Road			£5,386.00	£5,386.00	£6,000.00		
29		Christmas Lights - wrap arounds			£1,000.00	£1,000.00	£0.00		
30		Display boards at allotments.			£1,000.00	£1,000.00			
32		Christmas Tree fencing stored with TVBC		31/12/2012	£0.00	£0.00	£0.00		
50		Gates At Churchill Way			£3,742.00	£3,742.00	£5,000.00		
Other Totals					£11,128.00	£11,128.00	£11,000.00		

No.	Ref.	Description	Location	Purchase date	Cost	Current Value	Insurance Value Renewal	Previous Value
Land, Buildings, Vehicle, Plant Totals					£11,138.00	£11,138.00	£11,010.00	
Office Equipment - Computer								
2	Fern	Lenovo Desktop Computer		28/02/2012	£500.00	£500.00	£0.00	
Computer Totals					£500.00	£500.00	£0.00	
Office Equipment - Desks / Furniture								
51		Filing Cabinets x2			£573.00	£573.00	£600.00	
Desks / Furniture Totals					£573.00	£573.00	£600.00	
Office Equipment - Keyboard								
42	Micha keyboard	Wireless keyboard			£20.00	£20.00	£0.00	
43	Micha keyboard	Microsoft ergonomic wireless keyboard, number pad and mouse						
Keyboard Totals					£20.00	£20.00	£0.00	
Office Equipment - Laptop								
6	Wendy	Samsung Laptop		01/06/2014	£500.00	£500.00	£0.00	
9	Gail 1	Lenovo Laptop - Town Clerk		19/10/2022	£354.00	£354.00	£0.00	
10	Gail 2	Lenovo Laptop - RFO		19/10/2022	£354.00	£354.00	£0.00	
13	Tor	Lenovo Laptop - Deputy Town Clerk		20/03/2018	£360.00	£360.00	£0.00	
14	Micha laptop	Lenovo Laptop - Committee Officer		20/03/2018	£360.00	£360.00	£1,000.00	
15	Nikki	Lenovo laptop - Community Officer		20/03/2018	£360.00	£360.00	£1,000.00	

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Andover Town Council

Page 3

No.	Ref.	Description	Location	Purchase date	Cost	Current Value	Insurance Value Renewal	Previous Value
40	Jo laptop	Lenovo B50-10 Model Name 80QR.			£450.00	£450.00	£1,000.00	
Laptop Totals					£2,738.00	£2,738.00	£3,000.00	
Office Equipment - Monitor								
11		HKC Monitor		23/03/2016	£144.00	£144.00	£0.00	
12		HKC Monitor		23/03/2016	£144.00	£144.00	£0.00	
16	16	3 x AOC Monitors		20/03/2018	£450.00	£450.00	£0.00	
Monitor Totals					£738.00	£738.00	£0.00	
Office Equipment - Printer								
44	Micha printer	HP Envy 6000 printer			£100.00	£100.00	£0.00	
46	Tor's printer	HP Envy 6000 printer			£100.00	£100.00	£0.00	
Printer Totals					£200.00	£200.00	£0.00	
Office Equipment - Projector								
7	7	Projector		03/10/2014	£700.00	£700.00	£0.00	
Projector Totals					£700.00	£700.00	£0.00	
Office Equipment - Reference Book								
47	Tor CAB	CAB - 12th Edition		01/01/2020	£100.00	£100.00	£0.00	
48	CAB Gail	CAB - 13th Edition		05/01/2023	£105.00	£105.00	£0.00	
Reference Book Totals					£205.00	£205.00	£0.00	
Office Equipment - Tablet computer								
33	Jo's tablet	InspectEDGE tablet with Samsung Galaxy Tablet with cover		16/02/2023	£216.00	£216.00		

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Andover Town Council

Page 4

No.	Ref.	Description	Location	Purchase date	Cost	Current Value	Insurance Value Renewal	Previous Value
52		3 x tablets for wardens.			£894.00	£894.00	£1,000.00	
Tablet computer Totals					£1,110.00	£1,110.00	£1,000.00	
Office Equipment - Workstation								
3	3	Desks and office furniture secondhand/gifts		15/06/2011	£112.00	£112.00	£0.00	
Workstation Totals					£112.00	£112.00	£0.00	
Office Equipment Totals					£6,896.00	£6,896.00	£4,600.00	
Assets Grand Total					£31,742.82	£31,742.82	£32,610.00	

Note that current value MUST equal purchase value.
(Council's do not depreciate assets.)

Section 1 - Statement of accounts - English version**Andover Town Council**

	Annual return last year	Year ending 31 March 2023 £	Variance
1. Balances brought forward	449,861.23	528,946.03	
2. (+) Annual precept	349,584.80	361,802.00	3.49%
3. (+) Total other receipts	46,640.93	28,825.11	-38.20%
4. (-) Staff costs	146,666.37	183,630.76	25.20%
5. (-) Loan interest / capital repayments	0.00	0.00	0.00%
6. (-) Total other payments	170,474.56	182,205.52	6.88%
7. (=) Balances carried forward	528,946.03	553,736.86	
8. Total cash and investments	535,075.20	559,097.77	
9. Total fixed assets and long term assets	5,176.00	31,742.82	513.27%

Signed _____
Chair

Clerk / Responsible Financial Officer

What is a Virement and why are they used?

Virements can be either movements of money between accounts, or re-allocations of budget lines. If an unforeseen project is agreed by Council to go ahead, there may not be a budget set aside for it. The council can therefore decide to move funds from a budget that is underspent, or from General / Operational Reserves to create a new budget for the new project. This would be a virement.

If moving funds from an Earmarked Reserve into General Reserves (or vice-versa) this is also a virement. All virements should be approved by Full Council.

What happens if Council overspend against a budget line?

If Council approve spending in excess of that budgeted, then the overspend automatically comes out of General / Operational Reserves.

What happens if Council underspend against a budget line?

If Council do not spend all of a budget line in the course of the financial year, then any underspend remains in the General / Operational Reserves. There is no need to agree to move an underspend into Operational Reserves.

This is most easily demonstrated at the beginning of the financial year when half the annual precept amount is paid to the Council and sits in the Operational Reserve which is then at its highest.

Are Virements necessary at Year End?

Some Councils make virements between all their accounts at the financial year end to “tidy up” the accounts. This is done to make each budget line “fit” the spending that has taken place.

The current (2022) Practitioners Guide advises in clause 5.27 that this exercise is not necessary; *“virements (transfers between budget lines) are permitted but not required - they should be used to clarify the situation of the authority alongside budget variances arising from unforeseen circumstances.”*

Council can however, decide to move underspends into Earmarked Reserves (EMR) for specified future projects.

RFO’s recommendation for Year End 2022-2023.

There is an overall underspend of £ 18,635.96 (see Appendix F) which *could* be moved into EMR.

Given that Council have agreed a predicted shortfall in the budget for Year 2023-24 of £17,408.05, the RFO recommends that no virement is made to Earmarked Reserves.

The P&R committee voted at the Committee Meeting on 18th April to approve this recommendation.

It should be noted that the General Reserve is higher than the minimum 3 months that Council have recently resolved. So extra spending should take place next year to reduce the General Reserve.

Annual Internal Audit Report 2022/23

ANDOVER TOWN COUNCIL

ENTER PUBLIC WEBSITE ADDRESS <https://andover-tc.gov.uk/>

During the financial year ended 31 March 2023, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2022/23 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	<input checked="" type="checkbox"/>		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="checkbox"/>		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input checked="" type="checkbox"/>		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			<input checked="" type="checkbox"/> NO PETTY CASH
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	<input checked="" type="checkbox"/>		
H. Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>		
I. Periodic bank account reconciliations were properly carried out during the year.	<input checked="" type="checkbox"/>		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	<input checked="" type="checkbox"/>		
K. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick 'not covered')			<input checked="" type="checkbox"/>
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	<input checked="" type="checkbox"/>		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).		<input checked="" type="checkbox"/>	
N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).		<input checked="" type="checkbox"/>	
O. (For local councils only)			
Trust funds (including charitable) – The council met its responsibilities as a trustee.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

05/01/2023

04/04/2023

DD/MM/YYYY

Name of person who carried out the internal audit

ENTER NAME ANDY BEAMS AUDITOR

Signature of person who carried out the internal audit

Scamp

Date 04/04/2023

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

APPENDIX P – Annual Governance Statement (AGAR Section 1)

P

This form is NOT pre-filled prior to the meeting.

Councillors MAY find the suggested responses.

Councillors must consider each question and vote on the responses to be given to the External Auditor.

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

ANDOVER TOWN COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2023, that:

	Agreed		‘Yes’ means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
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.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
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.		✓	during the year gave all persons interested the opportunity to inspect and ask questions about this authority’s accounts.
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.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
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.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓

*Please provide explanations to the external auditor on a separate sheet for each ‘No’ response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

27/04/2023

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

www.andover-tc.gov.uk PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2022/23 for

ANDOVER TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	449,861	528,946	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	349,585	361,802	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	46,640	28,825	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	146,666	183,631	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	170,474	182,206	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	528,946	553,737	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).

8. Total value of cash and short term investments	535,075	559,098	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	5,176	31,743	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			✓	The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2023 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNATURE REQUIRED

Date

13/04/2023

I confirm that these Accounting Statements were approved by this authority on this date:

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chairman of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

Name of Smaller authority: **ANDOVER TOWN COUNCIL**

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)

NOTICE	NOTES
<p>1. Date of announcement 30TH APRIL 2023 (a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of 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. For the year ended 31 March 2023, these documents will be available on reasonable notice by application to:</p> <p>(b) GAIL FOSTER, TOWN CLERK OFFICE 108, 4TH FLOOR, CHANTRY HOUSE CHANTRY WAY, ANDOVER, SP10 1LZ</p> <p>commencing on (c) MONDAY 5TH JUNE 2023</p> <p>and ending on (d) FRIDAY 14TH JULY 2023</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"> The opportunity to question the appointed auditor about the accounting records; and The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <p>BDO LLP Arcadia House Maritime Walk Ocean Village Southampton SO14 3TL ✉ councilaudits@bdo.co.uk</p> <p>5. This announcement is made by (e) GAIL FOSTER – RFO.</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

CONFLICT OF INTEREST WITH BDO LLP

To be completed annually and minuted at a meeting of the smaller authority.

Name of Smaller Authority	ANDOVER TOWN COUNCIL
---------------------------	----------------------

☒

I confirm that there are no conflicts of interest with BDO LLP.

☐

I confirm the following conflicts of interest (please detail below:

n/a

This was confirmed and minuted at the following meeting:

Date of Meeting	Minute Reference
27 th April 2023	TBC

Signed (Clerk/RFO)

Print Name Gail Foster

Signed (Mayor)

Print Name David Coole

This Scheme of Delegation¹ authorises the Officers as specified to act with delegated authority in the specific circumstances detailed.

1. Planning application responses

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

2. Payments of invoices / fees / subscription.

- 2.1 The RFO has the delegated authority to make certain payments without waiting for the payment authorisation as described in clause 4 and 5 of the Financial Regulations provided the payments relate to the conditions set out below and are reported to Council after payment.
- 2.2.1 Invoices relating to the last list of Service Contracts or List of Memberships or Subscriptions approved by Council.
- 2.2.2 Any Contract that has singularly been resolved to be added to the list in 2.2 or 2.3.
- 2.2.3 Employee's Salary Payments, Pension Contributions, HMRC Tax and N.I. payments.
- 2.2.4 Routine expenses for Officers against receipts checked by the RFO.
- 2.2.5 Utilities and Services charges
- 2.2.6 VAT or other payments to HMRC
- 2.2.7 Invoices or Expenses for maintenance or repairs carried out by Councillors, Wardens, Volunteers or Contractors at the request of the Town Clerk, but always subject to clauses 4.1 and 4.5 of the Financial Regulations.

3. Urgent Matters

- 3.1 In the event of any matter arising **which requires an urgent decision** notwithstanding delegated powers granted by paragraph 2.1 above, the Town Clerk shall forthwith consult with the Mayor and Chairman of the Policy and Resources Committee, and those Members so consulted together with the Town Clerk shall have delegated power to act on behalf of the Council in respect of the particular matter then under consideration.
- 3.2 Before exercising the delegated powers granted by paragraph 3.1 above, those Members consulted shall consider whether the matter is of sufficient interest to justify calling an Extra Ordinary Meeting of the Council.
- 3.2.1 Whenever any action is taken under this Section 3, full details of the circumstances justifying the urgency and of the action taken shall be submitted in writing to the next available meeting of the Council.

¹ s101 of the 1972 LGA



Page 1 of 2

Final External Auditor Report and Certificate 2021/22 in respect of Andover Town Council – HA0006

Respective responsibilities of the body and the auditor

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with Proper Practices which:

- summarises the accounting records for the year ended 31 March 2022; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

External auditor report 2021/22

On 27 September 2022, we issued a report detailing the results of our limited assurance review of Sections 1 and 2 of this authority's Annual Governance & Accountability Return for the year ended 31 March 2022. We explained that we were unable to certify completion of the review at that time. We are now in a position to certify completion of the review.

The external auditor report given in Section 3 of the Annual Governance & Accountability Return requires amendments as follows:

Except for the matters reported below, on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

1. Section 1, Assertion 4 has been incorrectly completed, as the smaller authority has stated it did not make proper provision during the year 2021/22 for the exercise of public rights. The correct response however is 'yes', and this is consistent with the Internal Auditor's response to Internal Control Objective M and with the prior year external auditor report.
2. The AGAR was not accurately completed before submission for review. The smaller authority has not addressed the 'except for' matter raised by the external auditor when qualifying the prior year AGAR as the smaller authority has not restated the 2020/21 figures in Section 2, Boxes 4 and 6.

Other matters not affecting our opinion which we draw to the attention of the authority:

1. We note that the smaller authority did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as it failed to make proper provision during the year 2022/23 for the exercise of public rights, since the period for the exercise of public rights did not include the first 10 working days of July. As a result, the smaller authority must answer 'No' to Assertion 4 of the Annual Governance Statement for 2022/23 and ensure that it makes proper provision for the exercise of public rights during 2023/24.

PKF Littlejohn LLP, Chartered Accountants. A list of members' names is available at the above address. PKF Littlejohn LLP is a limited liability partnership registered in England and Wales No. OC342572. Registered office as above. PKF Littlejohn LLP is a member firm of the PKF International Limited family of legally independent firms and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm or firms.

PKF Littlejohn LLP
15 Westferry Circus,
Canary Wharf, London
E14 4HD
T: +44 (0)20 7516 2200
www.pkf-l.com

**Final External Auditor Report and Certificate 2021/22 in respect of
Andover Town Council – HA0006**

2. Section 1, Assertion 1 has been completed as 'No', as the smaller authority failed to approve the AGAR in time to publish it before 1 July 2022.
3. We received challenge correspondence in relation to the 2021/22 AGAR which we considered before completing our work. The authority will receive an invoice in relation to this additional work.

External auditor certificate 2021/22

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance & Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2022.

PKF Littlejohn LLP

PKF Littlejohn LLP
30/03/2023



Ms Gail Foster
Andover Town Council
Andover Town Council
Office 108
IncuHive Andover
Chantry House
38 Chantry Way
SP10 1LS

Our ref HA0006
SAAA Ref SB00217
Invoice No. SB20224089
VAT No. GB 440 4982 50
Email: sba@pkf-l.com
Date: 31 March 2023

INVOICE

Professional services rendered in connection with the following:

Limited assurance review of Annual Governance & Accountability Return for year ended 31 March 2022	£800.00
Additional charges (where applicable) as detailed on attached appendix A	£0.00
Additional fees (where applicable) as detailed by separate cover	£2,130.00
TOTAL NET	£2,930.00
VAT @ 20%	£586.00
TOTAL PAYABLE	£3,516.00

THIS IS A STATUTORY FEE WHICH MUST BE PAID. PAYMENT IS DUE ON RECEIPT OF INVOICE

The fees and charges are in accordance with the fee scales set by Smaller Authorities' Audit Appointments Ltd which can be found at <https://saaa.co.uk/fees.html>

For payments by cheque, please return the remittance advice with your payment to:
PKF Littlejohn LLP, Credit Control (SBA), 5th Floor, 15 Westferry Circus, Canary Wharf, London E14 4HD

For payments by credit transfer, our bank details are:-

HSBC Bank plc
Address: 1-3 Bishopsgate, London, EC2N 3AQ
Sort Code: 40-02-31
Account number: 11070797
Account Name: PKF Littlejohn LLP
Please include HA0006 or Andover Town Council as the reference.

For account queries, contact creditcontrol@pkf-l.com

The usual External Audit costs £800, but this year we have been charged an extra £2,130 due to complaints received by the External Auditor for the accounts 2021-2022.

The Town Council recognise that complaints are made to the External Auditor when information is not readily available or difficult to understand.

This can be easily remedied by being as transparent as possible and by being available and receptive to questioning.

- 1. Town Clerk / RFO to be proactive and to assist Councillors and the public with their understanding of the accounts presented during the year and at year end.**
- 2. Accounts reports to be provided at each Policy and Resources Committee meeting, and at every Full Council meeting.**
- 3. Training to be provided to Councillors in how to read the Financial Reports.**
- 4. Meeting guidance notes to be provided to any member of the public attending a meeting. These to include notes on how to read the accounts papers.**
- 5. Town Clerk to be available by appointment to discuss the accounts with interested parties if they are not able to understand written explanations.**

Timescale for implementation: MAY 2023.

APPENDIX W – Maintenance issue for urgent Delegation at The Drove

W

Background:

Council have previously been appraised of the issue regarding the large and untidy mound of earth on the north side of The Drove. This is referred to as “No-Man’s Land” although it does belong to the Town Council.

A fence belonging to a neighbouring property to the site has been broken for approximately a year.

Update:

Discussions have been ongoing with the Town Clerk, and the neighbour is now in a position to begin replacing the fence after he has undertaken some tree works. The tree works are likely to start the week commencing 24th April 2023.

While the tree works and fencing are being replaced is an ideal time to address the No-man’s Land issue at the allotment site and take as much remedial action as possible.

The Town Clerk asked that the resident obtain quotes from his Tree Surgeon to:

1. Dig out / Scrape back the soil currently piled against the resident’s fence and stump grind 2 trees stumps on the Council’s land in order to facilitate the replacement of the garden fence, and to ensure Council property does not damage a replacement fence belonging to the third party in the future.
2. To clear as much debris as possible on the No-Man’s Land, and level it as much as possible alongside the one property in question.

The resident’s chosen contractor has quoted £400 for the first item and £600 for the second. These have been approved by the Town Clerk on the basis that:

- A) A contract is drawn up between the Council and the contractor
- B) The Contractor provides a copy of their public liability insurance
- C) The Contractor has a Waste Carrier Licence
- D) A Risk Assessment is compiled before works start on Council’s Land.

The Town Clerk and Councillor Reynolds visited the resident on 21st April 2023. All parties agreed that further discussion is required to assess how best to access of the land, and how this can be achieved with as little disruption as possible, but time is very short.

Actions to be taken:

- Advise Aster Housing that a digger will potentially be used on their pathway.
- Obtain quotes for removal and replacement of a short expanse of chain link fence belonging to ATC.
- Confirm how the allotment site will be kept secure while works take place.
- Discuss with Contractor how best to access the allotment site / garden.
- Approve costs.

Recommendation: To delegate all decisions relating to this issue jointly to the following, subject to a maximum cost of £5,000.

**Councillor E Reynolds &
Town Clerk &**

**Councillor K Hughes
The Drove Allotment Warden**

APPENDIX X – Contractual and Delegated Payments

X

payments made under delegation			Method	NET	VAT	TOTAL
EDGE	Existing contract	Existing 3yr of 5yr contract	BACS	£ 2,100.80	£ 420.16	£ 2,520.96
TVBC	Legal Obligation	Uncontested Parish Election	BACS	£ 24.00	£ -	£ 24.00
GF Expenses	Clerks delegation	Land registry search	BACS	£ 9.00	£ -	£ 9.00
MY Expenses	Clerks delegation	Printer inks	BACS	£19.98	£ -	£ 19.98
Windust Logistics	Clerks delegation	Waste removal OWR	BACS	£320.00	£ 64.00	£ 384.00
MWU Tree services	Clerks delegation	Bay tree removal OWR	BACS	£ 500.00	£ 100.00	£ 600.00
Evolve	Existing contract	Website services	BACS	£ 80.75	£ 16.15	£ 96.90
EDGE	Clerks delegation	End of Year support package	BACS	£ 148.75	£ 29.75	£ 178.50
Mulberry & Co	Prior approval by appointment	Audit services	BACS	£ 290.70	£ 58.14	£ 348.84
Surrey Hills	Prior approval by appointment	Work on Saxon Heights	BACS	£ 445.00	£ 80.00	£ 525.00
The Incuhive	Existing contract	Office Rent	Direct Debit	£ 750.00	£ 150.00	£ 900.00
Mainstream Digital	Existing contract		Direct Debit	£ 76.25	£ 15.25	£ 91.50
NEST	Legal Obligation		Direct Debit	£1,052.35	£ -	£ 1,052.35
				£ 5,817.58	£ 933.45	£ 6,751.03

APPENDIX Y – Bank Statements – Current balance.**Y****UNITY TRUST BANK – CURRENT ACCOUNT**

Sort code:	60-83-01
Account number:	20334109
Balance:	£ 574,800.95

UNITY TRUST BANK – INSTANT ACCESS ACCOUNT

Sort code:	60-83-01
Account number:	20334112
Balance:	£ 86,156.42

REDWOOD BANK – 35 DAY NOTICE ACCOUNT

Sort code:	60-83-83
Account number:	80127221
Balance:	£ 85,000.00

CAMBRIDGE & COUNTIES -

Sort code:	Pending
Account number:	Pending
Balance:	£ 0.00 Pending account being opened.

Bank statements of over the page.

TOTAL FUNDS HELD BY ANDOVER TOWN COUNCIL = £ 745,957.37

Your accounts

35 Day Notice Account (Issue 8) - Monthly Interest

[View this account](#)[Make a withdrawal](#)

Notice Account

60-83-83 80127221

£85,000.00

Your details

Gail Foster

Home phone:

Mobile phone: ****1611

Last log in: 18 Apr 23 16:57

Email: rfo@andovertc.co.uk

[Change your details](#)

Andover Town Council

[Company details](#)

Accounts

email: rfo@andovertc.co.uk

Customer: Andover Town Council

Account: 20334109 - Unity Current Account T2

Owner: Andover Town Council

Balance: 574,800.95 GBP

Available: 574,800.95 GBP

Limit: N/A

Group Selected: Main

[Change Group >](#)

Below you will find an overview of the accounts you have access to.

Account Number	Sort Code	Account Title	Balance	GBP Balance
001891914: Andover Town Council				
20334109	60-83-01	Unity Current Account T2	574,800.95 GBP	574,800.95
20334112	60-83-01	Instant Access Account	86,156.42 GBP	86,156.42
Total:				660,957.37
Group Total:				660,957.37

Balances are correct at the time of viewing. They may change throughout the day as payments or deposits are made.

Page Generated at 14:01 on 21 Apr 2023

APPENDIX Z – SIDs DATA REPORT

Z

Produced for:

Full Council

Date of Report:

14 April 2023

Summary of Key Issues

To receive results from Andover Town Council's managed SIDs on Walworth Road and Winchester Road, from 1 March to 28 March 2023.

Background:

- Andover Town Council have purchased 2 SID's.
- Andover Town Council has 5 approved locations for the SID's.
- Both SIDs are now operational.
- The SIDs have been on Walworth Road and Winchester Road from 1 March – 28 March, the following report is for these two SIDs during this period.
- For comparison the previous results from Winchester Road are included.

Results recorded by location:

Walworth Road	From: 1 March 2023 to: 28 March 2023	
	Incoming	
Maximum Speed	60mph	
Average Speed over whole period	29.6 mph	
Number of vehicles per day (average)	1502	
<=30 mph	824	
31-35 mph	410	
36-40 mph	206	
41-45 mph	52	
46-70mph	9	
Highest speed recorded was 60 mph on 4 March 2023 at 07.40am		

Winchester Road	From: 1 March 2023 to: 28 March 2023	From: 10 December 2022 to: 6 January 2023
	Incoming	Incoming
Maximum Speed	60mph	65mph
Average Speed over whole period	27mph	26.7mph
Number of vehicles per day (average)	5039	4443
<=30 mph	3965	1568
31-35 mph	869	1992
36-40 mph	174	716
41-45 mph	26	144
46-70mph	3	24

Highest speed recorded was 60 mph on 28 March 2023 at 04.10am
<p>Further positions under consideration:</p> <p>Officers have looked at the locations listed below as potential extra sites and currently await approval from Hampshire Highways and S.S.E. to proceed.</p> <ul style="list-style-type: none"> • Old Winton Road • Smannell Road • Charlton Road • Saxon Way <p>Limitation for locations are:</p> <ul style="list-style-type: none"> • Speed limit must be 40 mph or under for any location considered. • Single lane for any location considered. • Consideration in terms of light pollution needs to be taken for any private dwellings nearby any proposed location. <p>The Town Clerk has had discussions with Terry Norton, Deputy Police and Crime Commissioner, regarding the potential purchase and use of AutoSpeedWatch cameras in Andover. If the Town Council can work in partnership with the Police, then the data produced by the cameras can be used by the Police to follow up on speeding events. A response from the Police is expected in Mid-May.</p>
<p>Legal and Policy Implications</p> <ul style="list-style-type: none"> • Andover Town Council has the power to purchase and install traffic calming measures.
<p>Recommendations</p> <ul style="list-style-type: none"> • To note the report.

Note: The person to contact about this report is Tor Warburton (Deputy Town Clerk) and Michelle Young (Committee/GDPR Officer), Andover Town Council, Office 108, Flr 4, Incuhive, Chantry House, Andover.

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