

Mar	Payee	Description	Gross
29	Lesar	Personal ID cards for New Milton Youth Trust	£88.80
31	Google Cloud Ltd	Google workspace business usage March 2022	£8.28
	Lions Club New Milton	Grant aid - Queen's Platinum Jubilee Celebration	£3,500.00
	Lombard	Vehicle leasing Nissan Rapid DX67UYD	£386.88
Apr			
1	Lombard	Vehicle leasing x 4 + Hire Invoice Nissan Rapid	£2,320.39
	National Windscreens	John Deere Tractor windscreen replaced	£224.54
	Cleverbridge	Nitro account for new member of staff	£127.19
	NFDC	NNDR (1 of 10) offices and premises	£499.00
	NFDC	NNDR (1 of 10) Fawcetts sports ground & premises	£420.60
2	British Gas	Direct debit for Fernhill - February 2022	£146.00
3	A & T	Advertising for Town Development Manager post and Annual Towns Meeting	£1,840.80
	All Clear Pest Control	For the regular placing and monitoring of rodent baits at New Milton Rugby Club	£55.00
	Atech Electrical	Statutory 5 yearly wire testing at Fernhill	£1,276.31
	Autocross Euroshel Ltd	Removal of old bus shelters and installation of new shelters and seats at Whitefield Road, Ashley Common Road, Sea Road and Station Road	£35,523.60
	John Shutler Tree Serv	Tree works at Great Woor Copse and removal of failed stem from oak at Pond Copse	£3,882.00
	Sitesafety Ltd	Refreshment provisions for Fawcetts Mess Room	£49.97
	Source for Business	Water supplied to Moore Close 14 Oct 2021 to 11 April 2022	£19.04
	Staff	Reimbursement for purchase of Microsoft 360 & meeting travel expenses.	£86.99
	Travis Perkins	Materials - Fairy Trail lecterns	£101.05
	Tyremax	Replacement tyre Vehicle BC21 NLU	£70.00
5	Tom Morrissey	Carry out building and general works (10 days)	£1,500.00
	Vodafone/EE	Work mobiles and Ipad - March 2022	£474.70
6	HCC	Skate Jam banner licence payment	£40.00
7	Tom Morrissey	Carry out building and general works (5 days)	£750.00
	Zurich	Town Council Insurances and Inspections 2022/23	£15,894.84
12	Hitachi	Wessex cutting deck contract monthly hire	£87.74
	Zoom	Zoom Pro for new member of staff	£119.90
14	A & T	Advertising for Town Development Manager post	£681.60
	Age Concern	Grant aid - replacement freezer	£270.00
	Agrovista	Rubber grass protection mats for Fernhill	£154.98
	Ampfield Traffic	Deployment of speed limit reminders - Becton Lane southbound x 2/Becton Lane northbound x 2	£200.00
	Atech Electrical	LED lighting upgrade Fernhill Pavillion & reset faulty RCD at Bowls Club	£7,146.20
	Aquacare	Monthly water hygiene monitoring at Fawcetts Field/Ashley sports ground/Fernhill	£647.58
	Autocross Euroshel Ltd	Replacement bus shelter at Station Road - Poundstrecher	£10,026.00
		Carried forward	£88,619.98

		Balance brough forward	£88,619.98
14	Bravo Benefits	Voucher deducted from staff - March 2022	£260.50
	Cango	Bus service co-ordination March 2022	£485.00
	C'Church Garden Mach	Cricket club mower repairs/drain tanks of rideon mowers x 2 to comply with new HMRC regulations from 1 April 2022	£500.63
	DCK Payroll Solutions	Provision of monthly payroll and end of year preparation and close down 2021/22	£737.70
	Eagle Plant	Machinery fuel bowser at Fawcetts/secure storage at Ashley	£342.24
	Eden	Monthly water cooler rental & water provision	£44.02
	Elas	Health and Safety Services - monthly charge	£252.00
	Everton Nurseries	Provision of 49 plants for floral displays	£167.29
	Fireguard Services	Service and reseal 4 fire extinguishers	£40.20
	Gristwood & Toms	Completed tree works - March 2022	£21,661.91
	HCC	Pension contributions - March 2022	£8,528.15
	HMRC	Tax and NIC - March 2022	£12,752.12
	Julce	Ballard fairy trail artwork/poster and printing	£955.44
	L Kitcher Fencing	New 1.2m post and rail fencing - Rd adj MUGA	£1,800.00
	Lamps & Tubes	Supply and installation of Jubilee bunting/flags	£2,861.80
	Meridian Property Serv	Deepclean floors, changing rooms, corridors & clean fascia's & guttering	£330.00
	Tom Morrissey	Carry out building and general works (5 days)	£750.00
	NFDC	Professional fees for arboricultural inspections Nov 2021 - 31 March 2022 and NNDR Forecourt 67, Station Rd (£24.95 for the year)	£1,239.35
	New Forest Signs	Supply Skate Jam banner	£102.00
	NM Memorial Centre	Hire of hall for Youth Club - March 2022	£260.00
	NMSB	Collection of general waste at Fawcetts Field	£270.00
	NM Sands WI	Provision of refreshments - Civic Service held on 20 March 2022	£100.00
	Portsmouth Roman Cath Diocesan Trustees	Church Hall hire for Annual Civic Service - Our Lady of Lourdes Church	£45.00
	Rainmaker Irrigation	Spares for irrigation system at Fernhill	£34.08
	Rejuvenate	Provision of telephone services March 2022	£207.92
	Scottish & South Energy	Christmas lighting supply charges	£260.45
	Screwfix	Materials - Fairy Trail project/heavy duty hand truck	£81.74
	Sharp	Replacement toner for photocopier	£18.00
	Sitesafety Ltd	PPE (clothing)/cleaning products for Fawcetts	£301.72
	Jerry Still Installations	Replace vandalised glass units at the Talking Newspaper	£625.00
	Societe Generale	Monthly lease rental Kubota mower & cutting deck	£303.40
	Source for Business	Water provided to Lymington Rd allotments from 8 Sept 21 to 9 March 22	£23.77
	Staff Expenses	Eye test and 50% towards cost of glasses	£89.50
	Travis Perkins	Fernhill mower tarpaulin cover	£32.50
		Carried forward	£145,083.41

		Balance brought forward	£145,083.41
	Turfleet Hire	John Deere tractor /front loader monthly hire	£864.00
	Unison	Subs taken from salaries -March 2022	£11.50
	Waste Mgt Facilities	Mixed municipal waste collection - Ashley Sports Ground	£124.92
	Worldpay	Subscription fees April 2022	£11.94
19	Autoglass	Replacement front window to car damaged during grass cutting by flying stone - Fawcetts Field	£589.86
20	Worldpay	Miscellaneous charges - March 2022	£79.86
22	Tom Morrissey	Carry out building and general works (4 days)	£600.00
23	Enchanted Earth Ltd	11 additional fairy doors	£96.45
26	Tom Morrissey	Carry out building and general works (4 days)	£600.00
28	Enchanted Earth Ltd	13 additional fairy doors	£184.39
29	Staff/Members	Salaries and allowances April 2022	£25,700.16
	Zoom	Standard Pro annual charge x 2 staff	£263.78
MAY			
1	Google Cloud Ltd	Google workspace for NM Youth Trust	£8.28
	Lombard	Vehicle leasing x 4	£1,945.99
	NFDC	NNDR (2 of 10) offices and premises	£499.00
	NFDC	NNDR (2 of 10) Fawcetts sports ground & premises	£419.00
2	British Gas	Direct debit for Fernhill - March 2022	£146.00
3	Brewers	Materials - Fairy Trail lecterns	£118.33
	Central Southern	Annual maintenance of CCTV system - Bowling Pavilion, Whitefield Road	£78.00
	DCK Accounting	Provision of monthly accounting services	£543.30
	Empire Indust Doors	Repair main roller shutter doors at Bowling club	£168.00
	HALC	HALC affiliation fees 2022/23	£1,050.00
	Juice	Website hosting and wordpress security updates re Go New Milton and New Milton Town Centre	£1,116.00
	MJS Plumbing	Service and landlord safety check to boiler at Indoor Bowls Club	£102.00
	Mole Country Stores	Tree planting - staking	£66.72
	NABMA	Annual subscription - Street Trading membership	£384.00
	NMSB	Soil - gound levelling/wild flower prep - various locations	£1,202.37
	Npower	Electricity supplied to Spencer Road South/Mallard Court/Tennis Pavilion/Ashley Pavilion from 1st - 31st March 2022	£426.16
	New Forest Stationers	Various stationery supplies (including colour printing) - March 2022	£149.01
	New Milton Pharmacy	Xmas lights	£105.00
	Rejuvenate	Provision of monthly managed service & IT support	£600.00
	SSE	SEE Membership renewal 2022/23	£277.20
	Screwfix	Replacement first aid kit for Town Hall and litter picker	£54.98
6	EE/Vodaphone	Work mobiles and Ipad - April 2022	£507.53
		Carried forward	£184,177.14

		Balance brought forward	£184,177.14
7	Zoom	Standard Pro annual charge for staff member	
9	NMTC	Petty cash	£143.88
11	Tom Morrissey	Carry out building and general works (4 days)	£150.00
12	Hltachi	Wessex cutting deck contract monthly hire & annual fee	£600.00
	Societe Generale		£129.74
13	All Clear Pest Control	Monthly lease rental Kubota mower & cutting deck	£303.40
		For the regular placing and monitoring of rodent baits at Fawcetts Field	£55.00
	Ampfield Traffic	Deployment of speed limit reminders x 4	£200.00
	Aquacare	Monthly legionella checks at Fawcetts/Ashley/Fernhill	£647.58
	Natasha Beatty	To provide 5 courses of cookery classes	£800.00
	Bowcom	Paint for line marking - Ashley Recreation ground	£396.00
	Bravo Benefits	Voucher deducted from staff - April 2022	£260.50
	Cango	Bus service co-ordination April 2022	£410.00
	C'Church Gdn Mach	Mower annual service & other repairs	£586.68
	DCK Payroll Solutions	Monthly provision of payroll	£351.48
	Eagle Plant	Machinery fuel bowser at Fawcetts/secure storage at Ashley	£312.48
	Eden Springs	Monthly water cooler rental	£5.04
	HAGS	To supply & install equipment at Ashley Recreation Play Area	£92,039.30
	HCC	Pension contributions - April 2022	£8,572.94
	HMRC	Tax and NIC - April 2022	£9,557.54
	Lamps & Tubes	Queen's Platinum Jubilee lamp post signs	£305.64
	Loader's Garage	Unleaded fuel NM Cricket Club/NMTC machinery	£165.70
	New Forest Stationers	Various stationery supplies - April 2022	£83.31
	NMSB	Collection of general waste at Fawcetts Field	£277.67
	Rejuvenate	Provision of managed services and all IT support for March & April 2022 and telephone services April 2022	£1,198.34
	Screwfix	Materials - Barton Common fencing & Long Meadow new access gate lock	£103.98
	South Coast Social	Social media management May - July 2022	£900.00
	Travis Perkins	Material re Moore Close security, fairy door fixings, Monlyneux Rd access gate	£190.39
	Turfleet Hire	Hire of blecavator/tractor -ground prep	£2,415.00
	Unison	Subs taken from salaries - April 2022	£11.50
	Waste Mgt Facilities	Mixed municipal waste collection - Ashley Sports Ground	£111.00
	Wessex Sound	Call out to investigate conference audio system	£72.00
	Zoom	Standard Pro annual for member of staff	£119.90
14	Elas	Health and Safety Services - monthly charge	£252.00
	Worldpay	Subscription fees May 2022	£11.94
19	Tom Morrissey	Carry out building and general works (5 days)	£750.00
		Carried forward	£306,667.07

		Balance brought forward	£306,667.07
20	New Milton Twinning Association	Expenses for French visitors including lunches, drinks, admission to Exbury Gardens and English breakfast	£800.00
23	Information Commissioner's Office	GDPR - Data Protection fee renewal	£60.00
25	Tom Morrissey	Carry out building and general works (5 days)	£750.00
27	A & T	Advert for the Annual Towns Meeting	£120.00
	Atech UK Ltd	Supply and fit replacement clock motor - Memorial Clock Station Road	£354.00
	All Clear Pest Control	Placing and monitoring of rodent baits at Bowls Club	£55.00
	CEF	Cable Ties - various	£11.48
	Central Southern Security Ltd	Repair to tampered panel at Fernhill Cricket Pavilion	£54.00
	C'Church Gdn Mach	Repair to Kubota F3890 Ride on Mower/ Kubota HF21 BZM	£618.16
	Creative Images	NMTC aprons for Eat Yourself Healthy course	£300.00
	Cripps Pemberton Greenish	Licence fee for Mural at 61 Station Road (Boots)	£1,500.00
	DCK Accounting Solutions	Provision of monthly accounting services	£543.30
	DCM Surfaces	Surfacing works to new footway at Ashley Play Area	£6,880.80
	Fireguard Services	Service fire extinguishers at Fernhill/Rugby Club	£188.69
	Flagmakers	Ukrainian Flags x 2	£147.39
	Freshwater Habitats Trust	Water Quality testing at Barton Common & Ballard Water Meadow	£57.10
	NF Hamper Company	Gifts for French visitors	£144.45
	NMSB	Landscaping at Ashley Rec, Town Hall floral displays/ gen waste at Ashley Rec, Fawcetts Field & Bowling Club	£1,747.86
	New Forest Signs	Supply new Ashley Play Area signs Doe Copse Parking signs	£240.00
	New Milton Memorial Centre	Hire of Hall for Ashley Youth Club- April 2022	£338.00
	Park Land Fencing	Repairs at Ballard Water Meadow, Fawcett's Field, Barton Common and Ashington Park bridges	£1,848.00
	Polo Graphics	Design and produce print ready artwork for Long Meadow Heritage boards	£170.00
	Rejuvenate	Replacement keyboard for member of staff	£16.39
	Screwfix	Various supplies including Fawcetts workshop guttering/PPE for new member of staff	£369.41
	Site Safety Ltd	Uniform for member of staff	£147.36
	Smith of Derby	Repair to Clock, replace motor, clean and service and access equipment at Homemill House	£1,716.00
		Carried forward	£325,844.46

		Balance brought forward	£325,844.46
27	Staff/members	Salaries and allowances May 2022	£27,094.97
	Travis Perkins	Various supplies for bench repairs, weed suppression/replacement locks	£242.97
	Turfleet Hire	John Deere tractor / front loader monthly hire	£864.00
	Victim Support	Grant Aid	£250.00
	Viking Direct	Copier Paper for Town Hall	£142.22
	Waste Mgt Facilities	Ashley Sports Ground mixed municipal waste	£6.00
	Watson Welding	Weld strips to christmas light container for extra security	£95.00
	Wel Medical	Supply de-fib to Ashley Baptist Church/ 2 x cabinets for ASC & Rugby Club	£1,290.90
	Westcotec	1 x SLR including batteries, delivery and bluetooth collection device	£3,570.00
30	Bravo Benefits	Voucher deducted from staff - May 2022	£260.50
	Tom Morrissey	Building and general works (5 days)	£750.00
31	Abbas Cabins Ltd	Toilet hire for Recreation Ground event	£912.00
		Total	£361,323.02

NEW MILTON TOWN COUNCIL CALENDAR OF MEETINGS Municipal Year 2022-23

Month & Year	Town Council	Amenities Committee	F & GP Committee	Planning Committee
	Monday	Monday	Monday	Alternate Thursdays
May 2022 29 Jubilee Service	9 Annual Meeting	30	-	12 & 26
June 2022 3 Platinum Jubilee	27	-	13	9 & 23
July 2022 10 Indian Obelisk	-	12 (Tues)	25	7 & 21
August 2022 23 WWII - Clock	8	-	-	4 & 18
September 2022	-	5	19	1, 15 & 29
October 2022	3	17	31	13 & 27
November 2022 13 Remembrance	14	28	-	10 & 24
December 2022 3 Carol Service	-	-	19	8 & 22
January 2023	3 (Tues)	16	30	5 & 19
February 2023	13	28 (Tues)	-	2 & 16
March 2023 20 Annual Towns	27	-	13	2, 16 & 30
April 2023	-	11 (Tues)	24	13 & 27
May 2023 (Elections 4 May)	15 Annual Meeting	30 (Tues)	-	11 & 25

All meetings are normally held at 6.30pm in the Town Hall, 2 Ashley Road, BH25 6AS
Members of the Public are welcome to attend any meeting and may speak as follows:

- a) If time permits, Town Council meetings will be adjourned at the end for a 'DEMOCRATIC HALF HOUR' during which members of the Public, with the approval of the Chairman, may initiate discussion on matters of community interest and which fall within the responsibility of the Town Council.
- b) Prior to the commencement of other meetings, and at the discretion of the Chairman, a short period of Public Participation may take place. Members of the public may speak on any item(s) appearing on the public agenda, or on any other matter that falls within the Committee's terms of reference.

Annual Town's Meeting is a public meeting normally required by statute to be held in the period between 1 March and 1 June (inclusive) each year. Note: It is not a Town Council meeting.
Annual Meeting of the Council - In a year of ordinary elections of parish councillors, the annual meeting shall be held within 14 days of the councillors elected at that election taking office.

Youth Service Manager

Report

May 2022

The recent Skate Jam on the Recreation Ground was extremely successful. It catered for all ages. Young and older thanked the Youth Services staff for organising the event.

The next event for the summer for young people will be the Youth Music and Cultural Festival on the 23 July. Most of the performers will be young people under 25.

The youth activities continue at the Memorial Hall. This may well continue into September due to the delay with the Youth facility in Ashley.

Youth workers will have some basic training which will help them to have an awareness to recognise County Lines activities as well as Child Exploitation.

We are working with Safer New Forest to obtain some suitable detailed training and resources. It has been identified that many organisations who work with young people would value accessing this training.

We can see the potential for the youth building in Ashley to be used by various organisations to deliver much needed resources for young people and their families.

Such as:

- Support for NEET young people
- Training for youth workers throughout the forest
- Possible Ashley Hub daytime support
- Possible after school activities
- Meeting rooms for charities
- Possible social services parental contact base, in exchange for much needed resources such as training
- Support sessions for excluded young people
- Exploring the possibility of a youth club for young people with Autism
- Regular youth club for young carers and young adult carers
- Possible space for Scarf youth club

Youth club sessions we currently provide for young carers covers an age range of 10 – 18.

A much-needed opportunity for the young people to interact with others in similar circumstances or gain support from youth workers.

NEW MILTON TOWN COUNCIL GRANT APPLICATION FORM

Please read the Council's Policy and Procedures for Awarding Grants before completing this form. (You may use a continuation sheet if necessary)

Name of organisation making the application: New Milton Memorial Centre, Whitefield Road, New Milton BH25 6DE	
Name of person to whom correspondence should be addressed: Michael Minton	Address for correspondence 12 Copse Road, New Milton, Hants Post Code: BH25 6ES
Payee for Grant Cheque: New Milton Memorial Centre	Daytime Tel: (01425 629451 Centre) Home 01425 617389
Details of the organisation ie what does it do: The Centre, which is a registered charity, exists to be a true community facility acting in the interests of New Milton & District where everyone is welcome to participate, learn and socialize; to provide facilities for social, welfare, recreation, leisure and a full range of cultural programs.	Amount of Grant applied for: £500
What is the Grant for and who will benefit? (Give details of the project): Due to the limitation on activities as a result of the Government Covid pandemic constraints the Centre is now unable to cover the full costs of refurbishing and repairs due to a substantial loss of income. The monthly costs of opening are £4200. There is an urgent need of funds if the Centre is to remain fit for opening. The Festival Room has been painted with new blinds fitted to the windows, but the floor tiles are rising in places and need replacing to avoid accidents. The costs are estimated at £1,000.	
Have you applied to any other body for a grant towards this project? (If yes, please give details) The Centre is concentrating all its funding efforts on replacing the roof which is estimated to cost £100,000. £10,000 has come from the National Lottery which has facilitated repairs which will keep the Centre dry for some months. All other refurbishing and repairs have been found from revenue, but there is much still to do.	
How else do you raise income? (Give details of subscriptions, fund-raising, contributions "in kind" etc): The Centre is a Community Centre that hires its Large Hall and rooms for a wide range of activities of a community and cultural nature and for major events; there is also a Little Angels Nursery and Pre-school. Fund-raising has been ongoing and focused on the roof.	

NEW MILTON TOWN COUNCIL

GRANT APPLICATION FORM

Please read the Council's Policy and Procedures for Awarding Grants before completing this form.
(You may use a continuation sheet if necessary)

Name of organisation making the application: FRIENDS OF THE INDIAN SOLDIERS MEMORIAL		
Name of person to whom correspondence should be addressed: SUE LARKING Email: Indiasoldiersnewforest@outlook.com	Address for correspondence: 46 WAVENDON AVENUE, BARTON ON SEA, BH25 7LS Post Code:	
Payee for Grant Cheque: NEW MILTON HERITAGE SOCIETY (holding Friends funds until a bank account is opened)	Daytime Tel: 01425 628626 / 07889 922344	
Details of the organisation, ie what does it do? NEWLY FORMED GROUP TO PROMOTE AND PROTECT THE INDIAN SOLDIERS MEMORIAL IN BARTON ON SEA.		Amount of Grant applied for: £500
What is the Grant for and who will benefit? (Give details of the project) TO CONTRIBUTE TO THE MAINTENANCE OF THE GARDEN OF REMEMBRANCE AROUND THE OBELISK AND ARRANGEMENTS FOR THE REMEMBRANCE EVENT ON 10 JULY 2022. INCLUDING PROGRAMME, CREATING A POSTER AND CATERING.		
Have you applied to any other body for a grant towards this project? (If yes, please give details) NO		
How else do you raise income? (Give details of subscriptions, fund-raising, contributions "in kind" etc) IN FUTURE FROM MEMBERSHIP SUBSCRIPTIONS, HOSTING HERITAGE EVENTS AND RECEIPT OF DONATIONS		
What age groups do you cater for? School age upwards	Total Membership: Currently 8 committee members	Are you a registered charity? If yes, please provide your number. No
Signature of Responsible Adult: (Chairman, President, Leader) Sue Larking, Secretary Date:	Bank Details Account Name: TBC Sort Code: Account Number:	<i>For Council use only</i>



Minutes of meeting of the Amenities Committee of New Milton Town Council held on Monday 30 May 2022 at 6.30 pm in the Town Hall, Ashley Road, New Milton, BH25 6AS.

Chairman p G R Blunden
Vice Chairman p D E Hawkins

Councillors: p M Craze p C V Ward
D A Rice-Mundy p A D O'Sullivan
p A W Rice p R Murrow
p V E Schooling

In Attendance :

Councillors: H Wallis-Downing, D Samber, S J Clarke, R Murrow, S P Davies

Officers: G Flexman - Town Clerk J Hayward - Communications Officer
M Jeffries - Estates Manager J Bean - Committee Administrator

11. INDIAN OBELISK

The Chairman referred to Appendix 1 Indian Memorial – Proposed Flagpole previously circulated

The content of the proposal was noted. The Estates Manager confirmed the 6m flagpole would be straightforward to install and that all conditions laid down by NFDC will be met.

The Chairman moved on to discuss the costs of £775, and it was unanimously

RECOMMENDED:

That the Town Council earmarks up to £1,000 for this project from CIL monies.

21. OUTDOOR BOWLS

The Chairman referred to Appendix 4, proposed new lease for Outdoor Bowls Club.

The Town Clerk confirmed that the lease had been prepared by Anthony Harris and that the Bowling Club will now maintain their own greens. They are also taking over the garage, together with contents and replacing them as and when required, as part of sports clubs taking over their own maintenance, as with the Cricket Club.

RECOMMENDED: That lease be endorsed by F&GP for Town Council approval.

VIREMENTS

TREE WORK & YOUTH WORK BUDGET

The Town Clerk advised that last year's overspend of £18k under the Tree Work budget was mainly due to clearing up and making good trees after the unexpectedly severe storms in October and February.

F&GP are asked to approve a virement of £14k from the unused Ash Tree dieback budget to cover the majority of such Tree Work undertaken, plus a £16k virement from Youth Co-ordination Budget to Salaries & Wages to cover the cost of Youth Workers last year.

Reference is made to the highlighted amounts shown below under Management accounts.

SUMMARY

Appendix 7

MONTHLY MANAGEMENT ACCOUNTS - MARCH 2022

	Actual Mar £	Budget Mar £	Var £	Var %	Actual YTD £	Budget YTD £	Var £	Var %	Annual Budget £	Amount Left £	Left %
AMENITIES	95112	38603	56509	146%	629818	593231	36587	6%	593231	-36587	-6%
F&GP	54647	39219	15428	39%	469513	536981	-67468	-13%	536981	67468	13%
TOTAL	149759	77822	71937	92%	1099331	1130212	-30881	-3%	1130212	30881	3%

AMENITIES

MONTHLY MANAGEMENT ACCOUNTS - MARCH 2022

	Actual Mar £	Budget Mar £	Var £	Var %	Actual YTD £	Budget YTD £	Var £	Var %	Annual Budget £	Amount Left £	Left %
Amenities - General											
Expenditure:											
Wages & Salaries	21063	18529	2534	14%	233446	222347	11099	5%	222347	-11099	-5%
Ers NI	2066	1575	491	31%	21374	18900	2474	13%	18900	-2474	-13%
Ers Pension	2833	3502	-669	-19%	43548	42024	1524	4%	42024	-1524	-4%
Skip Hire	450	500	-50	-10%	5733	6000	-267	-4%	6000	267	4%
General Maintenance	3533	83	3450	4140%	3617	1000	2617	262%	1000	-2617	-262%
Tree Work	19429	1750	17679	1010%	38848	21000	17848	85%	21000	-17848	-85%
Tree Planting	4041	167	3874	2325%	4061	2000	2061	103%	2000	-2061	-103%
Signs	0	333	-333	-100%	2625	4000	-1375	-34%	4000	1375	0%
Vehicle Maintenance	1112	853	259	30%	22906	10238	12668	124%	10238	-12668	-124%
Fuel & Oil	430	1083	-653	-60%	14598	13000	1598	12%	13000	-1598	-12%
Contract Hire van	4359	2500	1859	74%	33071	30000	3071	10%	30000	-3071	-10%
Safety Equip/Covid signs	180	500	-320	-64%	6701	6000	701	12%	6000	-701	-12%
Hand Tools	133	125	8	6%	1306	1500	-194	-13%	1500	194	13%
Equipment	0	208	-208	-100%	0	2500	-2500	-100%	2500	2500	100%
Dog Fouling	0	125	-125	-100%	1517	1500	17	1%	1500	-17	-1%
Ash Tree Dieback	0	1167	-1167		0	14000	-14000	-100%	14000	14000	100%
Environmental Schemes	2400	0	2400		2400	0	2400		0	0	
Statutory Testing	0	583	-583		4556	7000	-2444	-35%	7000	2444	35%
Service Level Agreement	0	83	-83	-100%	2447	1000	1447	145%	1000	-1447	-145%
Sub-Total	62029	33667	28362	84%	442754	404009	38745	10%	404009	-36345	-9%
Income:											
Misc recharges	503	0	503	0%	913	0	913	0%	0	-913	0%
Sub-Total	503	0	503	0%	913	0	913	0%	0	-913	0%
SUB-TOTAL	61526	33667	27859	83%	441841	404009	37832	9%	404009	-37832	-9%
Ashley Sports	-1139	902	-2041	-226%	9156	10827	-1671	-15%	10827	1671	15%
Rec (including skatepark)	868	383	485	127%	23542	4594	18948	412%	4594	-18948	
Transfer from Reserves					-21000	0	-21000				
Fawcetts	17759	643	17116	2664%	22950	7711	15239	198%	7711	-15239	
Moore Close	0	0	0	0%	-2878	0	-2878	0%	0	2878	
Fernhill Lane	5704	411	5293	0%	5924	4934	990	20%	4934	-990	-20%
Allotments	-376	109	-485	-444%	-160	1310	-1470	-112%	1310	1470	112%
Donated Seats	0	195	-195		-1214	2342	-3556	-152%	2342	3556	152%
Open Spaces	3592	4188	-596	-14%	57717	50254	7463	15%	50254	-7463	-15%
Flowerbed sponsorship	-1250	-158	-1092	6.89	-2275	-1900	-375	20%	-1900	375	-20%
Bus Shelter advertising	-200	-200	0	0.00	-2497	-2400	-97	4%	-2400	97	-4%
Plant a Tree income	-156	-142	-14	10%	-1467	-1700	233	-14%	-1700	-233	0%
HLS income	0	-500	500	-100%	-4471	-6000	1529	-25%	-6000	-1529	25%
Street Trading Income	-1050	-1146	96	-8%	-11710	-13750	2040	-15%	-13750	-2040	15%
Playgrounds (incl. Rec)	0	250	-250	-100%	81817	3000	78817		3000	-78817	
Transfer from Reserves	0	0	0		-70000	0	-70000		0	70000	
Cap Ex	9834	0	9834		104543	130000	-25457	-20%	130000	25457	20%
SUB-TOTAL	33586	4935	28651	581%	187977	189222	-1245	-1%	189222	1245	1%
AMENITIES	95112	38603	56509	146%	629818	593231	36587	6%	593231	-36587	-6%

FINANCE AND GENERAL

	Actual Budget				Actual Budget				Annual Amount		
	Mar	Mar	Var	Var	YTD	YTD	Var	Var	Budget	Left	Left
F&GP - General Exp											
Wages & Salaries	20002	15956	4046	25%	207459	191476	15983	8%	191476	-15983	-8%
Ers NI	1979	1642	337	21%	18361	19707	-1346	-7%	19707	1346	7%
Ers Pension	3604	3071	533	17%	37212	36855	357	1%	36855	-357	-1%
Staff Expenses	69	125	-56	-45%	781	1500	-719	-48%	1500	719	48%
Staff Training	0	417	-417	-100%	725	5000	-4275	-86%	5000	4275	86%
Telephone & Fax	737	542	195	36%	7375	6500	875	13%	6500	-875	-13%
Postage	0	167	-167	-100%	922	2000	-1078	-54%	2000	1078	54%
Stationery	137	208	-71	-34%	1671	2500	-829	-33%	2500	829	33%
Advertising	1472	417	1055	253%	5766	5000	766	15%	5000	-766	-15%
Subscriptions	0	167	-167	-100%	1742	2000	-258	-13%	2000	258	13%
Photocopier	215	167	48	29%	965	2000	-1035	-52%	2000	1035	52%
Events Expenditure	348	167	181	109%	7685	2000	5685	284%	2000	-5685	-284%
Neighbourhood Plannin	0	1667	-1667	-100%	2065	20000	-17935	-90%	20000	17935	90%
Youth Co-ordination	466	3781	-3315	-88%	4399	45376	-40977	-90%	45376	40977	90%
Communications+Media	0	3308	-3308	-100%	12651	39700	-27149	-68%	39700	27149	68%
Professional Fees	6870	4023	2847	71%	52081	48271	3810	8%	48271	-3810	-8%
Bank Charges	249	167	82	49%	2082	2000	82	4%	2000	-82	-4%
Insurance	0	0	0	0%	15080	15000	80	1%	15000	-80	-1%
CAB	0	0	0		5000	5000	0	0%	5000	0	0%
Election Expenses	0	417	-417	-100%	0	5000	-5000		5000	5000	100%
Mayoral Allowance	0	125	-125	-100%	142	1500	-1358	-91%	1500	1358	91%
Members Allowances	1403	1500	-97	-6%	17376	18000	-624	-3%	18000	624	3%
Civic Entertainment	0	125	-125	-100%	728	1500	-772	-51%	1500	772	51%
Grant Aid	3500	0	3500		8567	5000	3567	71%	5000	-3567	-71%
CANGO	-15	500	-515	-103%	5380	6000	-620	-10%	6000	620	0%
Youth Grant Aid	0	0	0	0%	0	18000	-18000	0%	18000	18000	100%
t/f to Reserve - Election	5000	0	5000		5000		5000				
Sub-Total	46036	38657	7379	19%	421114	506885	-85771	-17%	506885	90771	18%
Wayleaves/rates/Dons	315	0	315		1397	14	1383		14	-1383	0%
Insurance recharge	2105	0	2105		2105	0	2105		0	2105	
Grants Received	3000	0	3000		2000	0	2000		0	0	0%
Interest received	329	208	121	58%	2566	2500	66	3%	2500	-66	0%
CANGO	3000	333	2667	800%	3000	4000	-1000	-25%	4000	1000	0%
Sub-Total	8749	542	8207		11068	6514	4554	70%	6514	-1449	-22%
SUB-TOTAL	37287	38115	-828.4	-2%	410046	500371	-90325	-18%	500371	92220	18%
Rent		0	0	0%	7540	7540	0	0%	7540	0	0%
Rates	0	416	-416	-100%	5015	4990	25	1%	4990	-25	-1%
Water		0	0	0%		50	-50	0%	50	50	100%
Electricity		0	0	0%		3500	-3500	0%	3500	3500	100%
Gas		0	0	0%		1500	-1500	0%	1500	1500	100%
General Maintenance	49	0	49	0%	10953	12280	-1327	0%	12280	1327	11%
Equipment Maint		104	-104	-100%	101	1250	-1149	0%	1250	1149	92%
F&F		42	-42	-100%	96	500	-404	-81%	500	404	81%
Transfer from Reserves	23860	0	23860		7897		7897				
Christmas Lights	-3999	0	-3999	0%	19417	20500	-1083	0%	20500	1083	5%
SUB-TOTAL	19910	562	19348	0%	51019	52110	-1091	-2%	52110	8988	17%
CIL Receipts		0	0	0%	-37536	-22000	-15536	0%	-22000	15536	-71%
Donations	-3000	0	-3000		-5700	0	-5700	0%	0	5700	
Transfer to Reserves		0	0	0%	37536	0	37536	0%	0	-37536	
CCTV (Budget IT)	450	542	-92	-17%	14148	6500	7648	118%	6500	-7648	-118%
SUB-TOTAL	-2550	542	-92	-17%	8448	-15500	23948	-155%	-15500	-7648	49%
F&GP TOTAL	54647	39219	15428	39%	469513	536981	-67468	-13%	536981	67468	13%

New Milton Town Council

Unaudited Financial Statements

For the year ended 31 March 2022

New Milton Town Council

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31 March 2022

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New Milton Town Council

Council Information

31 March 2022

(Information current at 27th June 2022)

Chairman

Cllr K. E. Craze

Councillors

Cllr R. Murrow (Vice Chairman)

Cllr G. R. Blunden

Cllr M. Brownsea

Cllr S. J. Clarke

Cllr M. Craze

Cllr S. P. Davies

Cllr D. E. Hawkins

Cllr A. D. O'Sullivan

Cllr R. A. Reid

Cllr A. W. Rice

Cllr D. A. Rice - Mundy

Cllr D. Samber

Cllr V. E. Schooling

Cllr D. N. Tungate

Cllr H. Wallis-Dowling

Cllr C. V. Ward

Cllr J. G. Ward

Clerk to the Council

Mr G. P. Flexman MBA MSc DMS CILCA

Auditors

PKF Littlejohn

SBA Team

1 Westferry Circus

Canary Wharf

London

E14 4HD

Internal Auditors

Auditing Solutions Limited

Clackerbrook Farm

46 The Common

Bromham

Chippenham

Wiltshire

SN15 2JJ

New Milton Town Council
Statement of Responsibilities

31 March 2022

The Council's Responsibilities

The council is required:

- to make arrangements for the proper administration of its financial affairs
- to secure that one of its officers (R.F.O.) has the responsibility for the administration of those affairs. At this council that officer is the Clerk to the Council, and
- to manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.

The Responsible Financial Officer's Responsibilities

The R.F.O. is responsible for the preparation of the council's Unaudited Financial Statements in accordance with Part 4 of the "Governance and Accountability for Local Councils – A Practitioners Guide (England) (as amended)" (the guide), so far as is applicable to this council, to present a true and fair view of the financial position of the council at 31 March 2022 and its income and expenditure for the year then ended.

In preparing the Unaudited Financial Statements, the R.F.O. has:

- selected suitable accounting policies and then applied them consistently
- made judgements and estimates that were reasonable and prudent, and
- complied with the guide.

The R.F.O. has also:

- kept proper accounting records, which were up to date, and
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

Responsible Financial Officer's Certificate

I further certify that the Unaudited Financial Statements present a true and fair view of the financial position of New Milton Town Council at 31 March 2022, and its income and expenditure for the year ended 31 March 2022.

Signed:

Mr G. P. Flexman MBA MSc DMS CILCA- Clerk to the Council

Date:

New Milton Town Council
Statement of Accounting Policies

31 March 2022

Auditors

The name and address of the External Auditors is provided for information only.

These Statements are not subject to audit and the External Auditors have no responsibility for them.

Accounting Convention

The accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) (FRSSE) issued by the Accounting Standards Board, as applied to Local Councils by part 4 of Governance and Accountability for Local Councils – A Practitioners Guide (England) (the guide). Comparative figures have been restated to conform to the revised formats where appropriate. Certain requirements have been omitted for clarity and simplicity as these statements are not subject to audit. They are produced in support of the council's audited Statement of Accounts contained within the Annual Return Statement of Accounts.

These accounts have been prepared having regard to the fundamental accounting concepts of: Going Concern, Prudence, Accruals, Relevance, Consistency, Reliability, Comparability, Understandability and Materiality.

The accounts have been prepared under the historical cost convention.

Fixed Assets

All expenditure in excess of £1000 (on any one item or group of similar items) on the acquisition, creation or enhancement of fixed assets is capitalised on an accruals basis in the accounts. Expenditure on fixed assets is capitalised, provided that the fixed asset yields benefits to the authority and the services it provides, for a period of more than one year. Fixed assets are valued on the basis recommended by the Chartered Institute of Public Finance and Accountancy (CIPFA) and in accordance with the statements of asset valuation principles and guidance notes issued by the Royal Institution of Chartered Surveyors (RICS). The closing balances are stated on the following basis:

land and buildings are included in the balance sheet at Depreciated Replacement Cost (DRC). The DRC basis of valuation requires an estimate of the value of the land in its existing use, together with the current replacement cost of the building and its external works, from which appropriate deductions have been made to reflect the age, condition, economic, functional and environmental obsolescence and other locational factors which might result in the existing building being worth less than a new replacement building,

all other assets are included in the balance sheet at the lower of cost (estimated where not known) or estimated realisable value, except that,

certain community assets are the subject of restrictive covenants as to their use and/or future disposal. Such assets are therefore considered to have no appreciable realisable value and are included at nominal value only.

The surplus or deficit arising on periodic revaluations of fixed assets has been credited or debited to the Revaluation Reserve. Subsequent revaluations of fixed assets are planned at five yearly intervals, although material changes to asset valuations will be adjusted in the interim period, should they occur.

In accordance with Financial Reporting Standard (FRS) 15, depreciation is provided on all operational buildings (but not land), as well as other assets.

New Milton Town Council
Statement of Accounting Policies

31 March 2022

Depreciation Policy

Buildings and leasehold land are depreciated over the shorter of 50 years or the anticipated remaining useful lives on a straight line basis.

Freehold land is not depreciated.

Non Operational Assets (including Investment Properties) are not depreciated.

Vehicles, plant, equipment and furniture are depreciated over 4 to 15 years on a straight line basis.

Play equipment is depreciated over 15 years on a straight line basis.

Infrastructure assets are depreciated over 15 years on a straight line basis.

Community assets are not depreciated because they are of intrinsic or purely nominal value.

Depreciation is accounted for as a Balance Sheet movement only, not through the Income and Expenditure Account.

Grants or Contributions from Government or Related Bodies

Capital Grants

Where a fixed asset has been acquired or improved with the financing either wholly or in part by a grant or contribution from government or a related body, e.g. Sports Council, the amount of the grant has been credited to Deferred Grants Account and carried forward. Grants so credited are released back to revenue over the life of the asset to match, and thereby offset wholly or in part, depreciation charged.

Revenue Grants

Revenue grants are credited to income when conditions attached thereto have been fulfilled and/or equivalent expenditure has been incurred. Grants received in respect of which the conditions have not been fulfilled, or expenditure incurred, are carried forward as deferred revenue grants.

Investments

Investments are included in the balance sheet at historic cost and realised gains or losses are taken into the income and expenditure account as realised. Details are given at notes 13 and 15.

Debtors and Creditors

The revenue accounts of the council are maintained on an accruals basis in accordance with the regulations. That is sums due to or from the council during the year are included whether or not the cash has actually been received or paid in the year. Exceptions to this are payment of regular quarterly and other accounts (e.g. telephones, electricity). This policy is applied consistently each year. Therefore, it will not have a material effect on the year's accounts or on the council's annual budget.

The council reviews the level of its commercial debtors on a regular basis and provisions are made, as required, where the likelihood of amounts proving ultimately collectable is in doubt.

Value Added Tax

Income and Expenditure excludes any amounts related to VAT, as all VAT suffered/collected is recoverable from or payable to HM Revenue and Customs. Any amounts not so recoverable are treated as a separate expense.

New Milton Town Council
Statement of Accounting Policies
31 March 2022

External Loan Repayments

The council has no long term borrowing. Consequently, there were no external loan repayments made in the year.

Leases

Reserves

The council maintains certain reserves to meet general and specific future expenditure. The purpose of the council's reserves is explained in notes 18 to 21.

Certain reserves are maintained to manage the accounting processes for tangible fixed assets, available for sale investments and retirement benefits. They do not represent usable resources for the council:

Capital Financing Account -- represent the council's investment of resources in such assets already made.

Interest Income

All interest receipts are credited initially to general funds.

Pensions

The pension costs that are charged against precept in the council's accounts, in respect of its employees, are equal to the contributions paid to the funded pension scheme for those employees.

These contributions are determined by the fund's actuary on a triennial basis and are set to meet 100% of the liabilities of the pension fund, in accordance with relevant government regulations.

The next actuarial valuation was due at 31st March 2022 and any change in contribution rates as a result of that valuation will take effect from 1st April 2023.

New Milton Town Council
Income and Expenditure Account

31 March 2022

	Notes	2022 £	2021 £
Income			
Precept on District Council			
Grants Receivable		1,130,212	1,130,212
Rents Receivable, Interest & Investment Income		5,866	25,273
Charges made for Services		4,431	3,279
Other Income		90,954	80,938
		42,905	20,686
Total Income		1,274,368	1,260,388
Expenditure			
Direct Service Costs:			
Salaries & Wages		(298,368)	(266,066)
Grant-aid Expenditure		(18,947)	(34,305)
Other Costs	1	(494,945)	(305,809)
Democratic, Management & Civic Costs:			
Salaries & Wages		(263,032)	(238,683)
Other Costs	1	(155,205)	(148,998)
Total Expenditure		(1,230,497)	(993,861)
Excess of Income over Expenditure for the year.		43,871	266,527
Exceptional Items			
Profit on the disposal of fixed assets		1,500	1,700
Investment Profits		11,057	1,851
Net Operating Surplus for Year		56,428	270,078
STATUTORY CHARGES & REVERSALS			
Capital Expenditure charged to revenue	11	(55,056)	(144,956)
Investments purchased from revenue	13	-	(144,860)
Reverse profit on asset disposals		(1,500)	(1,700)
Reverse (Profits) on investment disposals		(11,057)	(1,851)
Transfer from Earmarked Reserves	21	40,566	123,192
(Deficit)/Surplus for the Year (from)/to General Fund		30,881	99,903
Net (Deficit)/Surplus for the Year		(9,685)	(23,289)
The above (Deficit)/Surplus for the Year has been (funded)/applied for the Year (from)/to as follows:			
Transfer from Earmarked Reserves	21	(40,566)	(123,192)
(Deficit)/Surplus for the Year (from)/to General Fund		30,881	99,903
		(9,685)	(23,289)

The council had no other recognisable gains and/or losses during the year.

The notes on pages 12 to 20 form part of these unaudited statements.

New Milton Town Council
Statement of Movement in Reserves

31 March 2022

Reserve	Purpose of Reserve	Notes	2022	Net Movement in Year	2021
			£	£	£
Capital Financing Account	Store of capital resources set aside to purchase fixed assets	18	2,472,545	(39,625)	2,512,170
Investment Financing Account	Store of capital resources set aside to purchase investments	19	231,728	(4,305)	236,033
Usable Capital Receipts	Proceeds of fixed assets sales available to meet future capital investment	20	15,496	15,362	134
Earmarked Reserves	Amounts set aside from revenue to meet general and specific future expenditure	21	225,253	(40,566)	265,819
General Fund	Resources available to meet future running costs		381,811	30,881	350,930
Total			3,326,833	(38,253)	3,365,086

The notes on pages 12 to 20 form part of these unaudited statements.

New Milton Town Council

Balance Sheet

31 March 2022

	Notes	2022 £	2022 £	2021 £
Fixed Assets				
Tangible Fixed Assets	10		3,040,629	3,118,438
Long Term Assets				
Investments Other Than Loans	13		231,728	236,033
Current Assets				
Debtors and prepayments	14	76,438		120,745
Investments	15	500,000		200,681
Cash at bank and in hand		166,055		450,298
		<u>742,493</u>		<u>771,724</u>
Current Liabilities				
Creditors and income in advance	16	<u>(114,382)</u>		<u>(149,290)</u>
Net Current Assets			628,111	622,434
Total Assets Less Current Liabilities			3,900,468	3,976,905
Deferred Grants	17		<u>(573,635)</u>	<u>(611,819)</u>
Total Assets Less Liabilities			<u>3,326,833</u>	<u>3,365,086</u>
Capital and Reserves				
Capital Financing Reserve	18		2,472,545	2,512,170
Investments Financing Reserve	19		231,728	236,033
Usable Capital Receipts Reserve	20		15,496	134
Earmarked Reserves	21		225,253	265,819
General Reserve			381,811	350,930
			<u>3,326,833</u>	<u>3,365,086</u>

The Unaudited Financial Statements represent a true and fair view of the financial position of the Council as at 31 March 2022, and of its Income and Expenditure for the year.

These accounts were approved by the Council on 27th June 2022 .

Signed:

Cllr K. E. Craze
Chairman

.....

Mr G. P. Flexman MBA MSc DMS CILCA
Responsible Financial Officer

Date:

.....

The notes on pages 12 to 20 form part of these unaudited statements.

New Milton Town Council

Cash Flow Statement

31 March 2022

	Notes	2022 £	2022 £	2021 £
REVENUE ACTIVITIES				
<i>Cash outflows</i>				
Paid to and on behalf of employees		(556,562)		(504,727)
Other operating payments		<u>(682,985)</u>		<u>(425,356)</u>
			<u>(1,239,547)</u>	<u>(930,083)</u>
<i>Cash inflows</i>				
Precept on District Council		1,130,212		1,130,212
Cash received for services		153,569		70,974
Revenue grants received		<u>5,866</u>		<u>25,273</u>
Net cash inflow from Revenue Activities	24		<u>1,289,647</u>	<u>1,226,459</u>
			50,100	296,376
SERVICING OF FINANCE				
<i>Cash inflows</i>				
Interest received		464		1,089
Investment Income		<u>3,766</u>		<u>2,190</u>
Net cash inflow from Servicing of Finance			4,230	3,279
CAPITAL ACTIVITIES				
<i>Cash outflows</i>				
Purchase of fixed assets		(56,116)		(146,656)
Purchase of investments		<u>(42,483)</u>		<u>(166,595)</u>
<i>Cash inflows</i>				
Sale of investments		57,845		21,869
Sale of fixed assets		<u>1,500</u>		<u>1,700</u>
Net cash inflow/(outflow) from Capital Activities			<u>(39,254)</u>	<u>(289,682)</u>
Net cash inflow before Financing			<u>15,076</u>	<u>9,973</u>
FINANCING AND LIQUID RESOURCES				
(Increase) in money on call			<u>(299,319)</u>	<u>(422)</u>
(Decrease)/Increase in cash	25		<u><u>(284,243)</u></u>	<u><u>9,551</u></u>

The notes on pages 12 to 20 form part of these unaudited statements.

New Milton Town Council

Notes to the Accounts

31 March 2022

1 Other Costs Analysis

Other Costs reported in the council's Income and Expenditure Account comprise the following:

Direct Service Costs

	2022	2021
	£	£
Outdoor Sports & Recreation Facilities	254,390	84,793
Community Parks & Open Spaces	57,717	54,270
Allotments	2,539	6,047
Community Safety (Crime Reduction)	5,128	5,029
Promotion & Marketing of the Area	168,469	146,628
Community Development	20,411	39,577
Roads & Street Furniture	3,373	2,333
Investment Activities	1,865	1,437
Less: Grant-aid Expenditure	(18,947)	(34,305)
Total	494,945	305,809

Democratic, Management & Civic Costs

	2022	2021
	£	£
Corporate Management	135,895	129,522
Democratic Representation & Management	-	450
Civic Expenses	1,792	-
Mayors Allowance	142	1,950
Members' Allowances	17,376	17,076
Interest Payable	-	-
Total	155,205	148,998

As reported in the Statement of Accounting Policies, apportionment of central costs is not reflected in the above analysis.

2 Interest and Investment Income

	2022	2021
	£	£
Interest Income - General Funds	665	1,089
Investment Income	3,766	2,190
	4,431	3,279

3 Agency Work

During the year the Council undertook no agency work on behalf of other authorities.

During the year the Council commissioned no agency work to be performed by other authorities.

New Milton Town Council

Notes to the Accounts

31 March 2022

4 Related Party Transactions

The council entered into no material transactions with related parties during the year.

5 Audit Fees

The council is required to report and disclose the cost of services provided by its external auditors.

These may be summarised as follows:

	2022	2021
	£	£
Fees for statutory audit services	2,000	2,000
Total fees	<u>2,000</u>	<u>2,000</u>

6 General Power of Competence

With effect from 19th May 2015 New Milton Town Council acquired the right to exercise the General Power of Competence extended to Town and Parish Councils under the Localism Act 2011 by S.I. 2012 No 965 (The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012). Therefore, with effect from 19th May 2015 the council no longer exercises the powers conveyed by Section 137 of the Local Government Act 1972 (as amended).

7 Members' Allowances

	2022	2021
	£	£
Members of Council have been paid the following allowances for the year:		
Mayors Allowance	142	1,950
Members Allowance	17,376	17,076
	<u>17,518</u>	<u>19,026</u>

8 Employees

The average weekly number of employees during the year was as follows:

	2022	2021
	Number	Number
Full-time	10	10
Part-time	4	5
Temporary	2	2
	<u>16</u>	<u>17</u>

All staff are paid in accordance with nationally agreed pay scales.

New Milton Town Council

Notes to the Accounts

31 March 2022

9 Pension Costs

The council participates in the Hampshire County Council Pension Scheme. The Hampshire County Council Pension Scheme is a defined benefit scheme, but the council is unable to identify its share of the underlying assets and liabilities because all town and parish councils in the scheme pay a common contribution rate.

The cost to the council for the year ended 31 March 2022 was £80,760 (31 March 2021 - £70,562).

The most recent actuarial valuation was carried out as at 31st March 2019, and the council's contribution rate is confirmed as being 21.40% of employees' employees' pay, with effect from 1st April 2022 (year ended 31 March 2022 – 18.90%).

Financial Reporting Standard 102 (FRS102): "Retirement Benefits" sets out accounting requirements for pension costs. For schemes such as Hampshire County Council Pension Scheme, paragraph 9(b) of FRS102 requires the council to account for pension costs on the basis of contributions actually payable to the scheme during the year.

10 Tangible Fixed Assets

	Operational Freehold Land and Buildings	Vehicles and Equipment	Infra-structure Assets	Community Assets	Total
Cost	£	£	£	£	£
At 31 March 2021	4,079,890	820,666	194,331	112,442	5,207,329
Additions	-	34,951	20,105	-	55,056
Disposals	-	(2,305)	-	-	(2,305)
At 31 March 2022	4,079,890	853,312	214,436	112,442	5,260,080
Depreciation					
At 31 March 2021	(1,397,187)	(574,349)	(117,355)	-	(2,088,891)
Charged for the year	(80,750)	(39,718)	(12,397)	-	(132,865)
Eliminated on disposal	-	2,305	-	-	2,305
At 31 March 2022	(1,477,937)	(611,762)	(129,752)	-	(2,219,451)
Net Book Value					
At 31 March 2022	2,601,953	241,550	84,684	112,442	3,040,629
At 31 March 2021	2,682,703	246,317	76,976	112,442	3,118,438

Although classified as capital expenditure, certain minor equipment purchases are not included in the above as they are not material in overall value.

Fixed Asset Valuation

The freehold and leasehold properties that comprise the council's properties have been valued as at 31st March 2022 by external independent valuers, Messrs Zurich Municipal Insurance. Valuations have been made on the basis set out in the Statement of Accounting Policies, except that not all properties were inspected. This was neither practical nor considered by the valuer to be necessary for the purpose of valuation. Plant and machinery that form fixtures to the building are included in the valuation of the building.

New Milton Town Council

Notes to the Accounts

31 March 2022

11 Financing of Capital Expenditure

	2022	2021
	£	£
The following capital expenditure during the year:		
Fixed Assets Purchased	55,056	146,656
	<u>55,056</u>	<u>146,656</u>
was financed by:		
Capital Receipts	1,500	1,700
Revenue:		
Precept and Revenue Income	53,556	144,956
	<u>55,056</u>	<u>146,656</u>

12 Information on Assets Held

Fixed assets owned by the council include the following:

Operational Land and Buildings

6 Pavilions at 4 recreation grounds

Workshops and stores

Vehicles and Equipment

Light Vans

Play Equipment at 7 sites

Skatepark

Multi-use games area

Youth Shelter

Sundry grounds maintenance equipment

Sundry office equipment

Infrastructure Assets

Lighting and Floodlighting

Trail Bollards

Jubilee Wall

Multi Use Games Area

Other street furniture

Community Assets

Allotments – 5 sites

Recreation grounds - 5

Play areas and open spaces

War Memorial

Council Artefacts & Regalia

New Milton Town Council

Notes to the Accounts

31 March 2022

13 Investments

	Investments Other Than Loans
Cost	
At 01 April 2021	£
Additions	236,033
Disposals	42,483
	(46,788)
At 31 March 2022	<u>231,728</u>
Amounts Written Off	
At 31 March 2022	<u>-</u>
Net Book Value	
At 31 March 2022	<u>231,728</u>
	<u>231,728</u>
At 01 April 2021	<u>236,033</u>
	<u>236,033</u>

At 31 March 2022 the investments included above at a cost of £231,728 had a market value of £271,850 (31 March 2021 - £282,521).

14 Debtors

	2022	2021
	£	£
Debtors	49,762	79,648
Provision for Doubtful Debts	(1,088)	(11,509)
Trade Debtors	<u>48,674</u>	68,139
VAT Recoverable	18,605	26,180
Other Debtors	(1)	-
Prepayments	391	15,493
Accrued Income	8,568	10,933
Accrued Interest Income	201	-
	<u>76,438</u>	<u>120,745</u>

15 Current Asset Investments

	2022	2021
	£	£
CCLA Public Sector Deposit Account\NatWest Term Deposit		200,681
	<u>500,000</u>	
	<u>500,000</u>	<u>200,681</u>

New Milton Town Council

Notes to the Accounts

31 March 2022

16 Creditors and Accrued Expenses

	2022	2021
	£	£
Trade Creditors	42,171	75,318
Other Creditors	260	274
Superannuation Payable	8,528	7,838
Payroll Taxes and Social Security	12,752	8,604
Accruals	36,732	40,136
Income in Advance	4,895	7,016
Capital Creditors	9,044	10,104
	<u>114,382</u>	<u>149,290</u>

17 Deferred Grants

	2022	2021
	£	£
Capital Grants Unapplied		
At 01 April		
At 31 March	<u>5,551</u>	<u>5,551</u>
	<u>5,551</u>	<u>5,551</u>
Capital Grants Applied		
At 01 April		
Released to offset depreciation	606,268	644,452
At 31 March	<u>(38,184)</u>	<u>(38,184)</u>
	<u>568,084</u>	<u>606,268</u>
Total Deferred Grants		
At 31 March	573,635	611,819
At 01 April	<u>611,819</u>	<u>650,003</u>

Capital Grants are accounted for on an accruals basis and grants received have been credited to Deferred Grants Account. Amounts are released from the Deferred Grants Account to offset any provision for depreciation charged to revenue accounts in respect of assets that were originally acquired with the assistance of such grants.

New Milton Town Council

Notes to the Accounts

31 March 2022

18 Capital Financing Account

	2022	2021
	£	£
Balance at 01 April	2,512,170	2,455,871
Financing capital expenditure in the year		
Additions - using capital receipts	1,500	1,700
Additions - using revenue balances	53,556	144,956
Disposal of fixed assets	(2,305)	(4,711)
Depreciation eliminated on disposals	2,305	4,711
Reversal of depreciation	(132,865)	(128,541)
Deferred grants released	38,184	38,184
Balance at 31 March	2,472,545	2,512,170

The Capital Financing Account represents revenue and capital resources applied to finance capital expenditure or for the repayment of external loans. It also includes the reversal of depreciation to ensure it does not impact upon the amount to be met from precept. It does not represent a reserve that the council can use to support future expenditure.

19 Financial Instruments Financing Account

	2022	2021
	£	£
Balance at 01 April	236,033	89,456
Financing Investment Purchases in the year		
Additions - using capital receipts	42,483	21,735
Additions - using revenue balances	-	144,860
Disposal of investments	(46,788)	(20,018)
Balance at 31 March	231,728	236,033

The Financial Instruments Financing Account represents revenue and capital resources applied to finance the purchase of Available for Sale Investments, less provisions for losses below the original cost of the applicable investment, and the entries necessary to adjust loans made at less than market rates of interest to a Fair Value as reported in the Balance Sheet. It does not represent a reserve that the council can use to support future expenditure.

20 Usable Capital Receipts Reserve

	2022	2021
	£	£
Balance at 01 April	134	-
Capital receipts (asset sales) during the year	1,500	1,700
Capital receipts (investment sales)	57,845	21,869
Less:		
Capital used to fund expenditure	(43,983)	(23,435)
Balance at 31 March	15,496	134

The Usable Capital Receipts Reserve represents capital receipts available to finance capital expenditure in future years.

New Milton Town Council

Notes to the Accounts

31 March 2022

21 Earmarked Reserves

	Balance at 01/04/2021	Contribution to reserve	Contribution from reserve	Balance at 31/03/2022
	£	£	£	£
Capital Projects Reserves	113,967	-	(91,000)	22,967
Asset Renewal Reserves	-	-	-	-
Other Earmarked Reserves	151,852	66,397	(15,963)	202,286
Total Earmarked Reserves	265,819	66,397	(106,963)	225,253

The Capital Projects Reserves are credited with amounts set aside from revenue to part finance specific projects which are part of the council's capital programme.

The Other Earmarked Reserves are credited with amounts set aside from revenue to fund specific known commitments of the council.

The Other Earmarked Reserves at 31 March 2022 are set out in detail at Appendix A.

22 Capital Commitments

The council had no capital commitments at 31 March 2022 not otherwise provided for in these accounts.

23 Contingent Liabilities

The council is not aware of any contingent liabilities at the date of these accounts.

24 Reconciliation of Revenue Cash Flow

	2022	2021
	£	£
Net Operating Surplus for the year	43,871	266,527
Add/(Deduct)		
Interest and Investment Income	(4,230)	(3,279)
Decrease/(Increase) in debtors	44,307	(49,221)
(Decrease)/Increase in creditors	(33,848)	82,349
Revenue activities net cash inflow	50,100	296,376

New Milton Town Council

Notes to the Accounts

31 March 2022

25 Movement in Cash

	2022 £	2021 £
Balances at 01 April		
Cash with accounting officers	18	251
Cash at bank	450,280	440,496
	<hr/> 450,298	<hr/> 440,747
Balances at 31 March		
Cash with accounting officers	212	18
Cash at bank	165,843	450,280
	<hr/> 166,055	<hr/> 450,298
Net cash (outflow)/inflow	<hr/> <hr/> (284,243)	<hr/> <hr/> 9,551

26 Post Balance Sheet Events

There are no significant Post Balance Sheet events since the preparation of these accounts, up to the date of their final adoption (on 27th June 2022), which would have a material impact on the amounts and results reported herein.

New Milton Town Council

Appendices

31 March 2022

Appendix A

Schedule of Other Farmarked Reserves

	<u>Balance at</u> <u>01/04/2021</u>	<u>Contribution</u> <u>to reserve</u>	<u>Contribution</u> <u>from reserve</u>	<u>Balance at</u> <u>31/03/2022</u>
	£	£	£	£
<u>Capital Project Reserves</u>				
Fernhill Lane	150,000			150,000
Developers Contribution	200,000		(91,000)	109,000
Funds Invested (and expensed)	(236,033)			(236,033)
	<u>113,967</u>	<u>0</u>	<u>(91,000)</u>	<u>22,967</u>
<u>Asset Replacement Reserves</u>				
Machinery Replacement	0			0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Other Farmarked Reserves</u>				
PJ Kain Legacy	5,000			5,000
Elections	5,473	5,000		10,473
Council Offices	18,020	23,860	(15,963)	25,917
Community Infrastructure Levy 2016-17	25,328			25,328
Community Infrastructure Levy 2017-18	15,168			15,168
Community Infrastructure Levy 2018-19	20,327			20,327
Community Infrastructure Levy 2019-20	57,218			57,218
Community Infrastructure Levy 2020-21	5,318	20,561		25,879
Community Infrastructure Levy 2021-22		16,976		16,976
	<u>151,852</u>	<u>66,397</u>	<u>(15,963)</u>	<u>202,286</u>
TOTAL FARMARKED RESERVES	<u><u>265,819</u></u>	<u><u>66,397</u></u>	<u><u>(106,963)</u></u>	<u><u>225,253</u></u>

31 March 2022

Annual Report Tables

Table. 1 – Budget & Actual Comparison

	Budget £	Actual £
Net Expenditure		
Recreation & Sport	31,066	199,333
Open Spaces	25,814	37,569
Community Safety (Crime Reduction)	5,500	5,128
Planning & Development Services (including Markets)	502,885	474,804
Highways Roads (Routine)	2,342	(3,259)
Investment Activities	-	1,865
Net Direct Services Costs	<u>567,607</u>	<u>715,440</u>
Corporate Management	410,605	356,022
Democratic & Civic	24,500	19,310
Net Democratic, Management and Civic Costs	<u>435,105</u>	<u>375,332</u>
Interest & Investment Income	(2,500)	(4,431)
Capital Expenditure	130,000	97,539
Proceeds of Disposal of Capital Assets	-	(59,345)
Transfers to/(from) other reserves	-	(25,204)
(Deficit from)/Surplus to General Reserve	-	30,881
Precept on District Council	<u>1,130,212</u>	<u>1,130,212</u>

New Milton Town Council

31 March 2022

Annual Report Tables

Table. 2 – Service Income & Expenditure

Notes	2022 £	2022 £	2022 £	2021 £
	Gross Expenditure	Income	Net Expenditure	Net Expenditure
CULTURAL & RELATED SERVICES				
Recreation & Sport	254,390	(55,057)	199,333	35,665
Open Spaces	60,256	(22,687)	37,569	37,168
ENVIRONMENTAL SERVICES				
Community Safety (Crime Reduction)	5,128	-	5,128	5,029
PLANNING & DEVELOPMENT SERVICES				
Economic Development (including markets)	466,837	(6,578)	460,259	393,593
Community Development	20,411	(5,866)	14,545	30,077
HIGHWAYS, ROADS & TRANSPORT SERVICES				
Highways Roads (Routine)	3,373	(6,632)	(3,259)	(3,000)
OTHER SERVICES				
Investment Activities	1,865	-	1,865	1,437
CENTRAL SERVICES				
Corporate Management	398,927	(42,905)	356,022	348,762
Democratic & Civic	-	-	-	450
Civic Expenses	19,310	-	19,310	17,783
Net Cost of Services	1,230,497	(139,725)	1,090,772	866,964

Annual Governance and Accountability Return 2021/22 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2021/22

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
 - **Sections 1 and 2** **must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2022**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2022**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2022
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2021/22

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2022 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2021/22**, approved and signed, page 4
- **Section 2 - Accounting Statements 2021/22**, approved and signed, page 5

Not later than 30 September 2022 authorities **must** publish:

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

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

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2021/22

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. If the AGAR contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2022.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2021) equals the balance brought forward in the current year (Box 1 of 2022).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2022**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', has an explanation been published?	✓	
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at 31 March 2022 been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.	✓	

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2021/22

NEW MILTON TOWN COUNCIL

HTTPS://WWW.NEWMILTONTOWNCOUNCIL-GOV-UK

During the financial year ended 31 March 2022, 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 2021/22 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.	✓		
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 assessed 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 2020/21, 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 (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
	✓		

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

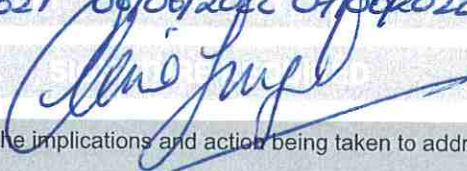
Date(s) internal audit undertaken

25/10/2021 26/10/2021 06/06/2022 07/06/2022

Name of person who carried out the internal audit

C V Lingard for and on behalf of
Auditing Solutions Ltd

Signature of person who carried out the internal audit



Date

07/06/2022

*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).

Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

NEW MILTON 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 2022, 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	has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.
	✓			

*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:

NEW MILTON TOWN COUNCIL

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman

SIGNATURE

Clerk

SIGNATURE

ENTER THE FULLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2021/22 for

NEW MILTON TOWN COUNCIL

	Year ending		Notes and guidance	
	31 March 2021 £	31 March 2022 £		
1. Balances brought forward	645,589	622,434	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	1,130,212	1,130,212	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	
3. (+) Total other receipts	153,745	203,501	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	-504,749	-561,400	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	-802,363	-766,636	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	622,434	628,111	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	650,979	666,055	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	5,443,362	5,491,808	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).	
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	N/A	The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.
	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2022 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

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

as recorded in minute reference:

SIGNATURE REQUIRED

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

SIGNATURE REQUIRED

Section 3 – External Auditor’s Report and Certificate 2021/22

In respect of

1 Respective responsibilities of the auditor and the authority

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.

2 External auditor’s limited assurance opinion 2021/22

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return 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. (*delete as appropriate).

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2021/22

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2022.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DDMMYY

New Milton Town Council

Internal Audit Report 2021-22 (Final Update)

*Claire Lingard
Consultant Auditor*

*For and on behalf of
Auditing Solutions Ltd*

Background

Statute requires all town and parish councils to arrange for an independent internal audit examination of their accounting records and system of internal control and for the conclusions to be reported each year in the Annual Return.

This report sets out the work undertaken in relation to the Internal Audit process for the 2021-22 financial year; the Interim review which took place on the 28th & 29th October 2021 and supplemented by the Final Update review of the year which took place on the 6th & 7th June 2022.

Internal Audit Approach

In concluding our review for the year, we have again had regard to the materiality of transactions and their susceptibility to potential mis recording or misrepresentation in the year-end Statement of Accounts / Annual Return. Our programme of cover, which has been modified in light of the Covid-19 directives under which Councils are required to operate, is designed to afford appropriate assurance that the Council has appropriate and robust financial systems in place that operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the 'Internal Audit Report' as part of the Council's Annual Governance and Accountability Return process, which requires independent assurance over a number of internal control objectives.

Overall Conclusions

We have followed up the suggestions and formal recommendations made in our FY2020-21 and FY2021-22 Interim Review reports and acknowledge that the members have noted and considered these in their deliberations and have implemented these as appropriate. The Council has continued to make significant business processes and performance improvements, even in these challenging times. We have again reviewed the Council's modified practices implemented to comply with the Government's Covid-19 directives, and report that, on the basis of the work undertaken to date in the current year, the Council continues to operate robust and effective internal controls in all areas examined to date. Resultantly, only one recommendation for improvement have been made which are detailed in the main body of this report and the appended Action Plan.

We have noted that the Council's continued compliance with the Government's public health directives as amended from time to time, maintaining a consistently high standard of service provision to its constituents. The Council has continued to take all reasonable steps to ensure the health and safety of its Staff, Members, Clients and members of the public utilising the Council's facilities. All modified and exceptional working practices have been formally Reviewed, Resolved and Recorded in the Council's Minutes and detailed in its comprehensive Risk Registers. The Clerk/RFO and his team are to be complimented on the exceptional and exemplary performance of New Milton Town Council during both the pandemic and the recovery phase which is now in progress.

Once again, we commend the Clerk/RFO, Assistant Clerk and their team for their continued professional management and administration of the Council's finance, governance and delivery functions, we also commend the Members for their continued efforts in maintaining services and providing assistance for their constituents during these challenging times. As in previous years, the requested audit files and associated documentation were presented for audit in timely and professional manner by the Clerk/RFO and the Assistant Clerk, making this remote interim review a relatively straightforward process.

We ask that members consider the content of this report and acknowledge that the report has been formally reviewed and adopted by Council.

Detailed Report

Review of Accounting Records & Bank Reconciliations

Our objective here is to ensure that the accounting records are being maintained accurately and currently and that no anomalous entries appear in cashbooks or financial ledgers. The Council uses the Omega accounting software to maintain its accounting records, which also provides the basis for preparation of the year-end Statement of Accounts and Annual Return. The services of external contact accountants (DCKs) are employed to maintain the day-to-day accounting records and prepare the year-end detailed Statement of Accounts / Annual Return data. We have to date: -

- Verified that an appropriate cost centre and nominal ledger structure remains in place for 2021-22;
- Agreed the opening Trial Balance in the accounting software for 2021-22 to the closing Financial Statements for 2020-21 to ensure that all the detailed balances have been properly rolled forward;
- Checked and agreed four sample months' receipts and payments transactions (April and September 2021, and December & March 2022) from all NatWest accounts, including the daily "sweep" transfers, to the relevant Omega cash books;
- Noted that the Council's decision to close the National Westminster Bank 35 Day account, effective the 10th September 2021, with the residual balance being transferred into the National Westminster Bank Current Account on the same date;
- Noted the Council's decision to close the National Westminster Bank 95 Day account, effective the 30th November 2021, with the residual balance being transferred into the National Westminster Bank Current Account on the same date;
- Noted the contents of the latest Quilter Cheviot investment report, covering the period from the to the 31st March 2022 confirming total funds invested in the amount of £317,182;
- Noted that the Council has, as per the recommendations in our prior year internal audit report, taken action to diversify its investments, to ensure as far as it is possible to do so, that the council's funds are protected whilst generating a reasonable rate of return;
- Noted that the Council has opened a CCLA (Churches, Charities and Local Authorities) PSDF (Public Sector Deposit Fund) account with the intention of transferring the half-year Precept payment directly into this account. The Account balance as at the 31st March 2022 stood at £500,000;
- Noted that the Council is in the process of opening a separate CCLA PSDF in respect of the 'ring-fenced' funds it holds on behalf of the New Milton Youth Trust; and,
- Checked and verified the Rialtas bank reconciliations, for all the Council's accounts as at the 30th April, 30th September and the 31st December 2021 and the 31st March 2021 to ensure that there are no long-standing, uncleared items or other another anomalous entries arising.

Conclusion

There are no matters arising during this area of our review warranting further comment or recommendation.

Review of Corporate Governance

Our objective is to ensure that the Council has robust corporate governance documentation and processes in place, and that, as far as we may reasonably be expected to ascertain (as we do not attend Council or Committee meetings) all meetings are conducted in accordance with the adopted Standing Orders and no actions of a potentially unlawful nature have been or are being considered for implementation. We have: -

- Noted that the Council received an Unqualified Audit Certificate from the External Auditors on the 19th September 2021,
- Reviewed the Full Council and Standing Committee minutes (except Planning) for the financial year to the 31st March 2022 to ensure that no issues affecting the Council's financial stability either in the short, medium or long term exist;
- Noted that the Council last reviewed and re-adopted its revised combined Standing Orders and Financial Regulations in the 16th March 2020 meeting of the Full Town Council; revision number 15;
- Noted that the Council confirmed that it continued to meet the criteria to avail itself of the General Power of Competence, and Resolved to readopt the General Power of Competence for FY 2021-22 during the Annual Meeting of the Town Council on the 5th May 2021 under Minute reference 9;
- Noted that the Council's website has now been redeveloped, is fully compliant with the prevailing Accessibility legislation and is very easy for visitors to use and readily access information;
- Noted that the Council correctly provided the proper opportunity for the Exercise of Public Rights in accordance with the requirements of the Accounts and Audit Regulations for the examination of the 2020-21 financial year financial statements and supporting documents;
- Noted that the Council has reviewed its Health & Safety and Business Risk Registers on an ongoing basis throughout the year, due to the evolving Covid-19 situation and continues to do so in order to fully comply with government directives which are amended from time to time. The Risk Strategy was Endorsed at the 26th July meeting of the F&GP Committee under Minute reference 31, with the recommendation for the Adoption and Approval made to the Full Council;
- Noted that the Clerk/RFO and Assistant Clerk continue to take all reasonable steps to ensure the Council's immediate and ongoing compliance with the General Data Protection Regulation (GDPR). This includes, but is not limited to, arranging secure off-site cloud backup facilities, the ongoing development of new Information & Data Protection and Privacy policies, the provision of dedicated Council e-mail addresses for all council members and administration staff, and the amendment of forms and e-mails to ensure users of the council's services are aware of what data will be retained and the Council's Privacy Policy.

It should be noted that in common with all Councils in England and Wales, the past twenty-months of New Milton Town Council's operations have been significantly impacted by the Government's public-health directives in relation to Covid-19 which have been continuously amended. The Council has continued to deliver its services and many of its amenities to a high standard during this time.

We have noted the Chairman's report, delivered at the Annual Meeting of the Town Council, and the Minutes of the Full Council and all its standing committees (with the exception of the Planning Committee which is beyond the remit of the Internal Audit process) and have found that New Milton Town Council has continued to place the public health and well-being of its constituents at the heart of its Neighbourhood Plan.

The Council's youth services continue to be amongst the best in the New Forest. Additionally, the play and recreation areas in the Council's control provide sports and leisure facilities for all age groups in the town. All these facilities have been subject to regular risk review during the ongoing public health situation.

We further note that the Doe Copse Way play area has now been upgraded and the Ashley play area, with the addition of a co-located indoor youth facility is in the process of being updated. Projects which have been meticulously planned with direct input from the Council's constituents.

The Council continues to support several initiatives promoting local business and shopping areas, including the Gold award winning spring and summer floral displays and the Christmas Lights. Additionally, the Council now manages the "Go New Milton" website which promotes local shops and businesses.

All the initiatives undertaken by the Council have been undertaken with the Council's Main and Corona Virus Risk Assessments with the public health & safety being of paramount importance.

In relation to the Council's forward planning, we note that the Clerk/RFO and Members have made all reasonable efforts to implement the recommendations made in our prior year reports and continue to undertake a thorough budgetary process (which is commented on later in this report), and focus on the provision of services to constituents and the promotion of New Milton as a shopping destination and business friendly town.

Face to face Council meetings have now resumed. However, the Clerk/RFO and Members have taken measures to ensure that Video and Hybrid meetings can be held, should the public health situation require such measures, to ensure that the democratic process is maintained and available to the widest audience possible.

Modified working practices are still in place for frontline staff, with office-based employees working on an office / home based rota, ensuring the delivery of essential services for residents and local businesses and supporting the work of our ground-staff.

The Clerk & Members have continuously demonstrated a prudent approach to financial management that will assist the New Milton community as the public-health restrictions are rolled-back. It should also be noted that despite the additional demands placed on the council, its operational targets have been largely met, with major new projects being delivered in the first half of the 2021-22 financial year.

Conclusions

There is only one matter arising in this area of our interim review warranting formal comment or recommendation:

During the review of the Minutes of the Full Council and its Standing Committees we identified that 'Any other items' and 'Any other matters' being permitted to be discussed in both the Finance & General Purpose Committee and the Amenities Committee.

Finance & General Purpose Committee

Date	Ref:	Business recorded
26/04	MR 261	Any Other Matters
15/06	MR 17	Any Other Matters
27/07	MR 32	Any Other Matters
20/09	MR 48	Any Other Matters

Amenities Committee

Date	Ref:	Business recorded
01/06	MR 14	Any Other Matters
13/07	MR 31	Any Other Items
07/09	MR 48	Any Other Items
18/10	MR 68	Any Other Items

This is a matter, which we have commented on in prior years, had been resolved, and has now crept back into usage. We therefore repeat the guidance and recommendation originally made in our Interim Internal Audit report of the 2nd October 2018:

We note from our review of the Council's Minutes that items of business that are not published on the Agenda, variously described as 'Any other matters' or 'Any other items' are being recorded in the Council's minutes and that items of business that have not been published on the Agenda have been discussed and minuted as such. We also note that we have previously commented on this practice and recognise that the Clerk has already drawn Members attention to the issue, that this is not a permitted practice, and has minuted this fact. It is disappointing, therefore that Members have re-engaged in this practice.

Members are reminded that unless an item of business is published on the corresponding meeting Agenda then it may not, under any circumstances be discussed. This is irrespective of the perceived urgency of, or the Member'(s)' interest in the matter. Members are acting unlawfully if they discuss items of business that have not been published on the corresponding meeting Agenda, and such actions have the potential to leave Members and the Council to unwarranted allegations of impropriety.

We shall extend our analysis of the Minutes of the Council and its Standing Committees during the year-end review.

R1. Only items of business published on Agenda may be discussed at the corresponding meetings of the Council or its Standing Committees. Noted.

Review of Expenditure

Our aim here is to ensure that: -

- Council resources are released in accordance with the Council's approved procedures and budgets;
- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- An official order has been raised for all purchases and service delivery where one would be expected;
- All discounts due on goods and services supplied are identified and appropriate action taken to secure the discount;
- The correct expense codes have been applied to invoices when processed; and

- VAT has been appropriately identified and coded to the control account for periodic recovery.

We have concluded our examination of payments for compliance with the above criteria, selecting a sample of 87 payments in total (*42 payments examined to the 30th September 2021*). Our sample comprises all payments individually above £3,000, together with every 30th cashbook transaction (irrespective of value) totalling £477,411 and equating to approximately 56% of all non-pay expenditure processed to the above date with no issues arising.

We note that during the financial year to 31st March 2022, the Council has gone out to tender/competitive quotations for three major schemes:

1) Ashley Play Area redevelopment

Four play constructors (Hags, Kompan, Playdale and Streetscape) were asked to tender for the replacement of the existing and dated play area and ancillary works required thereto. The tenders were reviewed and evaluated by the Ashley Working Party (consisting of Officers & Members) and it was unanimously decided that the tender from HAGS at £95,000 offered the best play experience for the age range of potential users, whilst also offering best value. The decision was ratified by the Amenities and F&GP Committees and approved by the Full Town Council before the order was placed.

NB: New Forest District Council have allocated circa £260k of developers funds to the Ashley Play Area redevelopment.

2) Reconstruction and resurfacing of the recreation ground play area

Four approved contractors (Redlynch-Lappset, Vitaplay, Abacus and DCM) were approached to tender for the reconstruction and resurfacing of the recreation ground play area. The tenders again were evaluated with DCM deemed to be offering best value and high quality of their work was known to us from a previous successful contract. The decision to award the order to DCM was endorsed by all the Amenities and F&GP Committees and approved by the Full Town Council before an order was placed.

3) Contract for the replacement of the existing sodium floodlights for LED lighting at Fawcetts Field Sports Ground

Three companies were able meet the criteria and were asked to quote, these being ATECH Electrical, Highlights Limited and Lights For Sport/ECO Club. ECO Club was awarded the contract, endorsed by all the Amenities and F&GP Committees and approved by the Full Town Council before an order was placed.

We note that VAT returns continue to be submitted electronically each quarter, in compliance with the HMRC's 'Making Tax Digital' initiative and have examined the first two quarter's VAT reclaim submissions, ensuring that each was in accord with the Omega control account balances, with no issues arising.

Conclusions

There are no matters arising in this area of our review warranting further comment or recommendation.

Review of Assessment and Management of Risk

Our aim here is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage those risks in order to minimise the opportunity for their coming to fruition. Consequently, we:

- Noted that the Council's insurance cover continues to be provided by Zurich, the current year's policy schedule running to 31st March 2022: Public Liability cover remains set at £15 million; Employer's Liability at £10 million; Fidelity Guarantee at £2 million, Hirers' Liability at £2 million, Libel & Slander at £250K and Business Interruption cover at £66,000 per premises, all of which we consider appropriate for the Council's present requirements;
- Noted that the Council's Risk Management Strategy remains robust with Risk Registers reviewed on an ongoing basis throughout the year and new Risk Registers specifically developed to provide Risk Mitigation strategies for the Covid-19 situation which is continuously evolving.
- Noted that the Council's Health & Safety and Business Risk Assessment Registers for 2020-21 continue to be maintained in LCRS software. The Registers were, as in previous years revised and then reviewed at the Finance & General Purpose Committee with the Endorsement to be Recommended to Full Council for Approval. The Council's 2021 Financial, and Health & Safety Risk Registers were formally adopted at the 29th March 2021 meeting of the Full Town Council under Minute reference 238.

The Council's 2021-22 financial year Risk Strategy and supporting Registers were Endorsed at the 26th July 2021 meeting of the F&GP Committee under Minute reference 31, and subsequently Approved and Adopted at the meeting of the Full Town Council of the 9th August 2021 under Minute reference 46.

- Reviewed the Council's arrangements for the regular inspection of playgrounds and recreational areas, noting that Zurich Insurance inspect the playgrounds monthly, making recommendations for replacement, repair and general maintenance. Additionally, the Council's play areas, MUGA and skatepark are visually inspected weekly by members of the Estates Team who have been trained and are qualified to carry out weekly visual inspections. These inspections are recorded, and hard copies kept on file and also electronically stored in their own folder on the Town Council shared drive.

Any minor repairs required as a result of inspections are carried out by the Council's nominated and certified sub-contractor 'Vitaplay'. Any equipment or area deemed to be in need of a major repair and/or presents a potential health and safety risk is taken out of service immediately until a full repair can be undertaken. All play areas, the MUGA and Skatepark are fully inspected annually, generally in July, by the Play Inspection Company.

We noted that the Council had reopened its playgrounds and recreation areas, in compliance with the Government's current public health directives as amended, having taken formal Risk Assessments and reasonable and appropriate Risk Mitigation strategies implemented as at the date of the Interim Review.

Finally, in this area of our review and as an adjunct to the above, we have noted that the Town Council now organises and holds Play Inspector Courses carried out by qualified instructors. These courses are open to employees of other government and not for profit entities. To date, New Milton Town Council has hosted course delegates from organisations including New Forest District Council, Lymington, Pennington Town

Council, Horsham Town Council, Warminster Town Council, and the Fleet Air Arm Museum Yeovilton.

Holding these sessions has enabled New Milton Town Council to train members of the Estates Team at net neutral cost, as the course fees have been offset by the income received from running the course, which is a benefit both to the Council and its Constituents and is, in this auditor's opinion, an exemplary initiative.

Conclusions

There are no matters arising in this area of our review warranting formal comment or recommendation.

Review of Budgetary Control & Reserves

Our objective here is to ensure that the Council has a robust procedure in place for identifying and approving its future budgetary requirements and level of precept to be drawn down from New Forest District Council: also, that an effective reporting and monitoring process is in place. We also aim to ensure that the Council retains appropriate funds in general and earmarked reserves to finance its ongoing spending plans, whilst retaining appropriate sums to cover any unplanned expenditure that might arise. We have:-

- Noted that the Council formally Approved the Budget and Precept for the 2022-23 financial year in the amount of £1,130,212 at the 4th January 2022 meeting of the Full Town Council under Minute reference 94;

"The Town Council element of Council Tax will be £111.67 next year for average Band "D" properties in New Milton. This equates to £2.15 per week per average household and compares favourably with other town and parish councils in the district."

- Noted that the Council's actual expenditure to the 31st March 2022 is broadly in line with its budgetary projections for the financial year;
- The Council continues to conduct a robust Budget setting and Precept determination process, against a pre-agreed schedule of planning and review meetings, which had just commenced and was ongoing at the time of the Interim Internal Audit. and,
- We note that members continue to be provided with detail of the current budgetary performance at the monthly meetings of the Finance and General Purposes Committee.

Finally, in this area of our review, we have considered the appropriateness of the retained reserves, based on the DCK detailed statement of accounts, to meet the ongoing spending requirements of the Council.

The Council's retained reserves at 31st March 2022 stood at £632,878 (622,434 prior-year) including £225,253 (£265,819 prior-year) in earmarked reserves leaving a General Reserve balance of £407,625 (£365,615 prior-year). This equates to approximately four months expenditure reserves based on the average monthly expenditure during the 2021-22 financial year. This sits comfortably at the upper level of the CiPFA (Chartered Institute of Public Finance Accountants) guidance to retain between three and six months of revenue expenditure as General Reserve Funds.

Conclusion

There are no matters arising in this area of the Final Update review warranting formal comment or recommendation.

Review of Income

In considering the Council's income streams, we aim to ensure that robust systems are in place to ensure the identification of all income due to the Council from its various sources, to ensure that the invoice is submitted in a timely manner and that effective procedures are in place to pursue recovery of any outstanding monies due to the Council. We note that, in addition to the Precept, the Council continues to receive income from a variety of sources including sports field hire, allotment rents, property leases, market stall rents, investment interest, recovered VAT, sundry wayleaves, sponsorship, grants and CIL monies.

As with all Council's throughout the UK, New Milton's income stream has been impacted by the mandatory 'lockdowns' imposed by Central Government in relation to the Covid-19 situation and is now exhibiting what may be described as a typical 'recovery curve' in relation to third party bookings:

- We have noted that the Council undertook a formal review of its fees and charges during the prior-year budget setting process, with increases approved accordingly for the 2020-21 financial year;
- We have checked and agreed all receipts recorded in Cashbook 1 to the corresponding Bank Statements for the months of April, September & December 2021 and March 2022;
- We have reviewed all invoices and receipts pertaining to Sales Receipts as entered on Cashbook 1, month four, ensuring that the fees charged were in accord with the published scales with no undue delays identified in settlement by customers;
- We have checked and verified the receipt of Allotment Rental payments for the 2021-22 financial year, and,
- We have reviewed the way in which cash and cheque receipts are recorded for banking for the financial year to 31st March 2022 with no issues arising.

Conclusions

There are no matters arising in this area of our review warranting formal comment or recommendation at this time.

Review of Petty Cash Accounts

The Council operates a limited petty cash account, topped up "as and when" with periodic cheque re-imburements (generally of £250 each). The DCK contractor maintains appropriate Excel based control sheets to analyse the expenditure for posting to Omega.

We have checked and agreed four sample month's transactions, July, September, and December 2021 and March 2022, to ensure that each payment was supported by relevant supplier invoices / till receipts and that the expenditure was appropriate for the Council's activities with no issues arising. To this end, we have checked and verified the DCK produced and approved Petty Cash reconciliation reports, which have been endorsed in the Management Accounts by the F&GP Committee and which have been certified by the Clerk/RFO.

We agree the 31st March 2022 Petty Cash reconciliation as at the 31st March 2022 in the amount of £212.19.

Conclusions

There are no matters arising in this area of our review warranting formal comment or recommendation.

Review of Salaries

In examining the Council's payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the Employee Rights Act 1998 and the requirements of HM Revenue and Customs (HMRC) legislation as regards the deduction and payment over of income tax and NI contributions, together with meeting the requirements of the LGPS (further revised with effect from 1st April 2020 as regards employee contribution percentage bandings).

The Council continues to outsource the production of its monthly payroll to its contractor accountants: we have examined the July 2021, which included payroll payments to 17 councillors in relation to their emolument payments, 11 grounds staff and 7 office staff; thirty-five payroll payments in total. We have: -

- Noted that the Council's payroll function continues to be outsourced to DK Accounting Solutions;
- Ensured that the Council has approved employee pay rates for the Financial Year, ensuring that these were correctly applied;
- Ensured that appropriate PAYE tax codes are being applied to both employees and members' allowances;
- Checked and verified all Timesheets for the July 2021 pay period had been correctly tabulated, transcribed and authorised and that the corresponding variable pay had been paid at the correct overtime rate;
- Ensured that NI deductions were computed accurately based on the current "tables";
- Ensured that the correct percentage superannuation deductions, based on the revised LGPS, are being applied where appropriate; and,
- Verified that net salary payments have been made to staff appropriately and been recorded accurately in the accounting records, noting that all salary and members' allowance payments continue to be made by BACS.

Conclusions

There are no matters arising in this area of our review warranting formal comment or recommendation.

Review of Fixed Asset Registers

The Governance and Accountability Manual requires all Councils to develop and maintain a comprehensive register of all assets owned and leased by the Council. In this area, we aim to ensure that such a register is in place and contains all the basic information that should, ideally, be embodied in the records.

We have previously noted that a very detailed register of the Council's land, properties and other assets is maintained, and this continues to be the case for the current year. Additionally, for the purposes of the Statements of Account and Annual Return, reliance is placed upon the schedules prepared by the contract accountants, and we have during this final update review, been provided with copies of the schedules for 2021-22 financial year.

During the prior year Final Update Internal Audit we certified that the Council's Fixed Asset Register accurately recorded all acquisitions and disposals during the 2021-22 financial year declaring a total value of £5,491,808 (£5,443,362 prior-year).

Conclusions

There are no matters arising in this area of our review warranting formal comment or recommendation.

Review of Investments and Loans

We have noted that the Council continues to maintain a detailed Investment Strategy and policy.

Account	Cashbook Number	Reconciled Value as at 30-09-21
Current Account	CB1	£2,500.00
First Reserve Account 1	CB2	£00.28
Business Reserve Account 2	CB3	£6,658.34
Special Interest Bearing Account 3	CB5	£123,507.00
35 Day Account (Closed)	CB6	£0.00
95 Day Account (Closed)	CB7	£0.00
		Total £132,665.62

As at the 31st March 2022 the Council holds surplus finds, totalling circa £132,666, as indicated in the table above, (£1,225,022 as at the 30th September 2022). The detail of each account has been checked and verified against the prime documentation, i.e. bank statements as at the 31st March 2021, cashbook entries and corresponding bank reconciliations.

We note that in an effort to streamline the Council's banking services, that the National Westminster Bank 35 and 95 day accounts have been closed and the residual funds swept from the current account to the First Reserve Account for onward transfer.

The Clerk/RFO and Members are to be congratulated on reducing the funds invested with the National Westminster Bank not covered by the Government's Financial Services Compensation Scheme from £1,140,022 as at the 30th September 2021 to £47,666 as at the 31st March 2022.

We further note that the Council has made continuous progress towards achieving the objective of ensuring that the Council's deposits are de-risked to the extent that it is possible to do so. To this end, the Council has opened a CCLA PSDF Account on the 17th September 2021, and that the funds balance as at the 31st March 2021 stood at £500,000.

The Council also holds a share portfolio investment with Quilter Cheviot which has decreased in value by £17,696 (5.5%) to £305,775 during the financial year to the 31st March 2022 as a result of market volatility.

The Council has no loans repayable by or to it currently.

Conclusion

There are no matters arising in this area of our review warranting formal comment or recommendation. We have noted the Clerk/RFO and Council's actions, having reviewed our prior year recommendations, in relation to spreading of the Council's investment risk, protecting the tax funded Precept payment as far as it is possible to do so whilst achieving a return on the investment of the funds on behalf of its constituents.

Statement of Accounts and Annual Return

As noted elsewhere in this report, the Council continues to engage the services of third-party accountancy contractors for its year-end closedown processes, together with the preparation of the detailed annual financial Statements of Accounts and Annual Return data.

As recorded in previous years' final reports, the Annual Return provides the Council's statutory Statements of Account subject to external audit certification. We also note, however, that more detailed Accounts and Supplementary Notes (based on the FRSSE format) have again been prepared for presentation to members in order to further inform them of the underlying financial performance of the Council and provide comparative information with the previous year.

We have checked and agreed, by reference to the accounting system's closing Trial Balance and other relevant documents, the content of the Statement of Accounts and the supporting notes, detail of which is transferred to Section 2 of the Annual Return.

We have also reviewed the procedures in place for identifying year-end debtors, creditors and accruals and agreed the detailed values recorded in the year-end Balance Sheet to the underlying records with no long-standing unpaid accounts or other issues arising.

Conclusion

We are pleased to record that there are no matters arising in this area of our review warranting formal comment or recommendation and, on the basis of the work undertaken during the course of our review for the year, we have "signed off" the Internal Audit Certificate in the Annual Return assigning positive assurances in all areas.

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NOTE TO REPORT

We confirm that all confidential & sensitive information, supplied for the purposes of this audit including, Personnel Minutes, Payroll and Employment data have been permanently deleted from Auditing Solutions Ltd.'s servers and any printouts made for the purposes of this audit have been destroyed in accordance with the Company's data and document retention policies and with the prevailing General Data Protection Legislation.

FY2021-22 Action Plan

Rec. No.	Recommendations	Response
R1	Review of Corporate Governance. Only items of business published on Agenda may be discussed at the corresponding meetings of the Council or its Standing Committees.	<i>Noted.</i>