

SUMMARY RESULTS	2024/2025	2023/2024		2022/2023		2021/2022	
	Budget	Projected	Budget	Actual	Budget	Actual	Budget
Amenities Committee Budget	720,010	771,104	674,304	585,450	639,742	829,823	593,231
F&GP Committee Budget	638,919	533,398	605,587	525,382	560,268	469,513	536,981
Budget	1,358,929	1,304,500	1,279,891	1,110,832	1,200,000		
Transfer from General Fund	-33,500	-33,500	-33,500	0	-13,500	-5	0
Precept	1,325,429	1,271,000	1,246,391	1,110,832	1,186,500	1,099,331	1,130,212
Comparative Precept	1,246,391	1,200,000	1,186,500	1,200,000	1,130,212	1,130,212	1,130,212
Increase	79,038	71,000	59,891	-89,168	56,288	-30,881	0
Percentage Increase	6.3%	6%	5.0%	-7%	5.0%	-2.73%	0.00%
Proportion of Council Tax - Band "D"	£124.81	£119.63	£117.31	£104.55	£111.87	£104.39	£107.48
Taxable properties	10619.4	10624	10624	10624.7	10624.7		10515.3

### **BAND "D" COUNCIL TAX**

Proportion of average Council Tax based on number of taxable properties (now 10,619.4) is Band "D" of £124.81.

### **TAXABLE PROPERTIES**

The proportion of average Council Tax for Band "D" properties currently (was 10,624) is £117.31 for 2023-2024.

### **BUDGET INCREASE**

The proposed budget for 2024-25 is £1.359m, being an increase of £79k (6.3%) over this year's budget of £1.28m

### **BUDGET STAGES**

There have been 5 versions to this year's budget so far, as below:

- Version 1 - Based on increased Fees & Charges of 5% - but increased to 6% per Version 2 at Execs on 27.10.23.
- Version 3 - Tree Work budget increased by £12k from £28k to £40k to cover storm damage at Execs on 17.11.23.
- Version 4 - TDM and Youth Work budgets both reduced – by £7.5k and £18k respectively – at Execs on 01.12.23.
- Version 5 - Draft Precept reduction via transfer of £33.5k from Reserves per F&GP recommendation on 12.12.23.

### **PROPOSED BUDGET FOR 2024/25**

Proposed budget for 2024-25 of £1.359m shows an increase of £54k (4%) over this year's likely outturn £1.305m.

### **BUDGET V PRECEPT**

At Town Council on 3 January 2023, with the aim of reducing the burden on council taxpayers to a 5% increase...

It was:

**RESOLVED:** That the 2023/24 budget of £1,246,391 be accepted and a precept of £1,246,391 was approved using £33,500 from Reserves.

At F&GP on 12 December 2023, again with the aim of reducing the burden on council taxpayers...

It was:

**RECOMMENDED:** That the 2024/25 budget of £1,358,929 be accepted and a precept of £1,325,429 be approved using £33,500 from Reserves.

### **COUNCIL TAX**

For average BAND "D" properties, the proportion of Local (NMTC) Council Tax will increase by £7.50 per annum (6.4%) from £117.31 to £124.81 per household equivalent to average increase of 14 pence per week / household.

### **PRECEPT**

Proposed 2024-25 precept of £1.325m shows 6.3% increase of £79k on this year's 2023-24 precept of £1.246m.



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## **New Milton Town Council**

*Internal Audit Report 2023-24 (interim)*

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*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 2023-24 financial year and the Interim review took place on the 7<sup>th</sup> and 8<sup>th</sup> November 2023.

## **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 contained within the Annual Governance and Accountability Return (AGAR). Our programme of cover 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 AGAR 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 FY2022-23 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, 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 six recommendations for improvement have been made which are detailed in the main body of this report and the appended Action Plan.

The Clerk/RFO and his team are again to be complimented on the exemplary performance of New Milton Town Council during the economic recovery phase, which continues to be work 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. 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 in-person 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 Council maintains the public funds under its management in three National Westminster Bank accounts, A Quilter Cheviot Investment Account and a Churches, Councils and Local Authorities Public Sector Deposit Fund (CCLA PSDF).

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 2023-24;
- Agreed the opening Trial Balance in the accounting software for 2023-24 to the closing Financial Statements for 2022-23 to ensure that all the detailed balances have been properly rolled forward;
- Checked and agreed two sample months' receipts and payments transactions (April, and September 2023) from all NatWest accounts, including the daily "sweep" transfers, to the relevant Omega cash books;
- Noted that the Council continues to maintain a diverse portfolio of 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 the contents of the latest Quilter Cheviot investment report covering the period to the 30<sup>th</sup> September 2023, showing a slight recovery of losses incurred, and confirming total funds invested in the amount of £283,351.00 (£284,461.00 as at the 31<sup>st</sup> March 2023);
- Noted that the Council continues to maintain a CCLA PSDF account with the intention of transferring the half-year Precept payment directly into this account. The Account balance as at the 30<sup>th</sup> September 2023 stood at £500,000 (£500,000 as at the 31<sup>st</sup> March 2023); and,
- Checked and verified all the Rialtas bank reconciliations, for all the Council's bank and investment accounts for the period of the 1<sup>st</sup> of April to the 30<sup>th</sup> September 2023 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 29<sup>th</sup> September 2023;
- Reviewed the Full Council and Standing Committee minutes (except Planning) for the financial year to the 30<sup>th</sup> September 2023 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 at the 26<sup>th</sup> June 2023 meeting of the Full Town Council (revision number 17) under minute reference 31;
- 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 the 2023-24 financial year, during the Annual Meeting of the Town Council on the 15<sup>th</sup> May 2023, under Minute reference 9;
- Noted that the Council's new website 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 opportunity for the Exercise of Public Rights: The Announcement was dated the 28<sup>th</sup> June 2023, for a period of exactly 30 working days, including the first 10 working days in July, from Monday the 3<sup>rd</sup> July 2023 to the 11<sup>th</sup> August 2023 inclusive;
- Noted that the Council continues to operate a robust Risk Management Strategy. There is clear evidence of Member scrutiny of Risk at the Full Council and its Standing Committees; and,
- 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.

We note that the Council continues to make significant investment into Youth Services, and that the proposed development of the Youth Hub facility at the Ashley Recreation Ground is well under way.

We have commenced the formal review of 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 find that New Milton Town Council continues to place the public

health and well-being of its constituents at the heart of its Neighbourhood Plan, with the Council's youth services widely regarded to be amongst the best available in the New Forest.

Additionally, the play and recreation areas in the Council's control provide sports and leisure facilities for all age groups within the town. All these facilities have been subject to regular risk review during the ongoing public health situation as detailed later in this report.

The Council continues to support several initiatives promoting local business and shopping areas, including 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.

In relation to the Council's forward planning, we note that the Clerk/RFO and Members have made all reasonable and proportionate 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.

The Clerk & Members have continuously demonstrated a prudent approach to financial management and its operational targets have been largely met, with major new projects, as mentioned above, in progress during the 2023-24 financial year.

### **Conclusions**

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

## **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 commenced our examination of payments for compliance with the above criteria, selecting an initial sample of 951 payments in total for the 2023-24 financial year to the 30<sup>th</sup> September 2023, comprised of all non-payroll related payments individually above £3,000, together with every 30<sup>th</sup> cashbook transaction (irrespective of value), and totalling £365,675.94 and equating to approximately 45% of all non-pay related expenditure processed to the above date with no issues arising.

Finally, in this area of our review, we have checked and verified the first two quarterly VAT reclaims for the 2023-24 financial year, ensuring that these were correctly submitted in accord with the Omega control record and properly disclosed in the year-end accounting statements, 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 under a 'Select for Local Councils Policy' on a long term agreement to reduce costs.

The current year's policy schedule running to 31<sup>st</sup> March 2026 is as follows:

**Policy number: YLL-272009-6773**

**Term of cover: 14<sup>th</sup> April 2023 to the 31<sup>st</sup> March 2024**

### **Key features**

- Public Liability £15M
- Employers Liability £10M
- Fidelity Guarantee £2M
- Hirers' Liability £2M
- Plant Protection £500K
- Liable & Slander £250K
- Personal Accident £2M per incident / £500k per person
- Legal Expenses £200k

We consider the above appropriate for the Council's immediate requirements.

- Noted that the Council's Risk Management Strategy remains robust with a dynamic approach to Risk Management with Risk Registers reviewed on an ongoing basis throughout the year and governed by an umbrella Health & Safety policy;
- Noted the Council's Risk Strategy. Received a report from the Town Clerk that 2 items re moderate and minor risk be added to the register in relation to the Council's Investment Risks, at the 7<sup>th</sup> August 2023 meeting of the Full Town Council under Minute Reference 44;
- Noted that the Council's Risk Registers were reviewed and readopted at the 26<sup>th</sup> June 2023 meeting of the Finance & General Purposes Committee under Minute Reference 25;
- Reviewed the Council's arrangements for the regular inspection of playgrounds and recreational areas, noting that Vitaplay now inspects the playgrounds and recreational areas on a fortnightly basis, 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, usually during July, by the Play Inspection Company.

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.

This training process continues to enable 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 & Recommendations**

### **RISK MANAGEMENT**

*Whereas there are no matters arising in this area of our review warranting formal comment or recommendation due to the Council's operations in relation to Risk Management, which I consider to be exemplary, a significant matter has arisen which could have seriously impacted the Council, its employees and Members which I must draw attention to:*

*A recent event, being organised by a local charity required a full and formal Risk Assessment to be undertaken prior to the event being authorised by the Town Council. On examining the Risk Assessment which was provided it became apparent that no proper Risk Assessment for the event had been undertaken, rather a Risk Assessment for "Milford on Sea Arts & Music Festival 2013". The spreadsheet records that the assessment provided to support the event scheduled for November 2023 at New Milton, was in fact undertaken on the 27<sup>th</sup> November 2012, for activities that cannot, in any respect whatsoever, be regarded as substantially similar.*

*For the avoidance of doubt, I must inform the Clerk/RFO and Members that should the event have gone forward, and an unfortunate incident have occurred, that the Council as the landowners and Members could potentially have been found to be guilty of corporate negligence, or in a worst case scenario, even criminally negligent as no proper Risk Assessment had been undertaken.*

*As stated earlier in this report, there is clear evidence that New Milton Town Council, its Clerk/RFO, Estates & Facilities Manager, Members and Staff to pay close attention to Risk Management and the Mitigation of Risk throughout the records and culture of the Council. Risk Management, a critical aspect of all Council operations, is now a continuous professional requirement rather than a task that can be managed on an 'as and when' basis.*



*To this end, I strongly suggest that the Council appoints a professional Risk Management Consultancy to assist it in developing its current Risk Strategy, live and special events Risk Assessments to avoid any recurrence of the matter that arose recently.*

- R1. *Members should instruct the Clerk/RFO and the Estates and Facilities Manager to seek quotations for / go to tender for a professional Risk Management Consultancy to assist it in developing its existing Risk Strategy, Risk Registers and associated documentation.*
- R2. *Henceforth, the Clerk/RFO, Estates and Facilities Manager must create and issue a Risk Assessment proforma to any organisation wishing to hold an event on Council property. This Risk Assessment must be fully completed, submitted with all required supporting documentation, (such as insurance documentation, confirmation of attendance by St. John's Ambulance, other professionally trained staff for example), prior to Council approval for an event is awarded.*

## **PLAYGROUNDS & RECREATION AREAS**

*The Council has an excellent inspection, repair and replacement regime in place in relation to its playgrounds and recreation areas. I draw the Council's attention to the fact that litigation in relation to alleged and actual injuries in playgrounds is increasing and becoming increasingly vexatious.*



SHACKNILL ROAD  
Poole  
Dorset  
BH16 0NL  
01202 590675

**9 - Low Risk (Finding 10)**

<b>Item:</b> Swings - 2 Bay 2 Flat 1 Cradle Seat	<b>Risk Level:</b> L - Low Risk
<b>Manufacturer:</b> Spiel Art	<b>Surface:</b> Bonded Rubber Mulch

**Finding:** There is some evidence of rot in the timber

**Action:** Monitor for any further deterioration and replace as required

**10 - Risk Assessment not Undertaken (Finding 11)**

<b>Item:</b> Swings - 2 Bay 2 Flat 1 Cradle Seat	<b>Risk Level:</b> N - Risk Assessment not Undertaken
<b>Manufacturer:</b> Spiel Art	<b>Surface:</b> Bonded Rubber Mulch

**Finding:** The inspector has some concerns about the internal condition of the timber and was unable to verify the structural integrity without further testing. We recommend a Resi-PD survey to establish the condition of the timber at it's core.

**Action:** Contact the Play Inspection Company office for further information

*During this review I have noted the Play Inspection company, independent inspection report concerning the Long Meadow Play Area, which was opened in April 2012 and is of timber construction.*

*Although it has been given a low overall risk score during the last annual inspection carried out in August, there are concerns about possible degradation of the timber which requires further investigation. The area looks dilapidated, and the Estates & Facilities Manager advises me that several pieces of equipment are out of service for safety reasons.*

*R3. The Clerk/RFO, Estates and Facilities Manager should review this play facility and draft a repair/replacement/removal strategy for scrutiny and onward endorsement/approval by Members of the appropriate Standing Committee and the Full Council.*

## **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's actual expenditure to the 30<sup>th</sup> September 2023 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 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.

### **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.

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 2023-24 financial year;
- Checked and Verified all receipts recorded in Cashbook 1 to the corresponding Bank Statements for the financial year from the 1<sup>st</sup> April to the 30<sup>th</sup> September 2023;

- We have reviewed all invoices and receipts pertaining to Sales Receipts as entered on Cashbook 1, for the financial year from the 1<sup>st</sup> April to the 30<sup>th</sup> September 2023, ensuring that the fees charged were in accord with the published scales with no undue delays identified in settlement by customers;
- Reviewed the Sales Ledger for aged debt and any anomalous entries; and,
- We have reviewed the way in which cash and cheque receipts are recorded for banking for the financial year to 30<sup>th</sup> September 2023 with no issues arising.

### ***Conclusions and recommendations***

*We have reviewed all the sales invoices issued by the Council from the 1<sup>st</sup> April to the 30<sup>th</sup> September 2023. Whereas all the fees were charged correctly only 8 of the 25 invoices raised to the 30<sup>th</sup> September 2023 were compliant with VAT invoice standards. One invoice was incorrectly addressed to an organisation that did not correspond to the organisation recorded in the Sales Ledger. Sixteen invoices contained only an abbreviation of the Client's name.*

*Further, Credit Notes are being issued as a balancing charge, rather than being applied as a journal. And different invoice sequences are being applied for different perceived 'types' of invoice.*

### ***We advise the following:***

- R4. *All invoices issued by the Council must contain the full name and business address of the Client as the invoices are formal business documents and are used to support the Council's VAT reclaim.*
- R5. *It is considered Best Practice to apply credits to the Sales Ledger by processing a journal. Not by applying a balancing entry.*
- R6. *There should be a single invoice number sequence; 10001, 10002, 10003 etc., there should not be any differentiation in invoice types as this is recorded in the account code and cost centre in Omega.*

## **Review of Petty Cash Accounts**

The Council operates a limited petty cash account, topped up "as and when" with periodic cash (ATM) re-imbursments (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 three sample month's transactions, April and September 2022 and March 2023, 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 have checked and verified the 30<sup>th</sup> September 2023 Petty Cash reconciliation, in the amount of £213.06, which has been certified by the Clerk/RFO with no matters arising.

### ***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 1<sup>st</sup> 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 September 2023 payroll, which included payroll payments to councillors in relation to their emolument payments, the grounds and office staff. We have: -

- Noted that the Council's payroll function continues to be outsourced to DCK 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 September 2023 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 Investments and Loans**

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

Account	Cashbook Number	Reconciled balance as at 30.09.23
Current Account	CB1	£2,500.00
First Reserve Account 1	CB2	£210.41
Business Reserve Account 2	CB3	£7,377.59
Special Interest Bearing Account 3	CB5	£580,490.81
		<b>Total £590,578.81</b>

As at the 30<sup>th</sup> September 2023 the Council held surplus funds, totalling circa £590,579.00 as indicated in the table above, (£298,559.00 as at the 31<sup>st</sup> March 2023). The detail of each account

has been checked and verified against the prime documentation, i.e. bank statements as at the 30<sup>th</sup> September 2024, cashbook entries and corresponding bank reconciliations.

The Council also holds a share portfolio investment with Quilter Cheviot which as of the 30<sup>th</sup> September 2023 held a market value of £283,351.00.

We note that Quilter Cheviot continues to utilise Investment Income in addition to Sale Proceeds to purchase further investments. Whilst this appears to be within their remit to do so, the action does take control of the investment decision making process away from the Clerk/RFO and Members and does create further sums, the use of which will be restricted by Capital Accounting Regulations when the Investment Portfolio is finally liquidated.

Noted that the Council maintains a CCLA Public Sector Deposit Fund (PSDF) account, opened on the 17<sup>th</sup> September 2021, and that the funds balance as at the 30<sup>th</sup> September 2023 stood at £500,000 with dividends being paid directly into the Council's current account. We note that the CCLA continues to outperform the majority of investments open to councils.

We are advised by the Clerk/RFO that the level of the Council's banked funds and its investments are regularly reviewed at the Finance & General Purposes Committee.

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

#### ***Conclusion and recommendation***

*We note that once again, the Quilter Cheviot account has not performed as originally anticipated and all dividends achieved are automatically reinvested. We further note that the Council's CCLA PSDF account continues to significantly out perform the Quilter Cheviot investment. With the current geopolitical situation and uncertainty in financial markets I suggest, once again, that the Clerk/RFO and Members reviews all its investments, and in particular, the funds invested with Quilter Cheviot.*

*R7. The Clerk/RFO and Members should seriously review its current investment with Quilter Cheviot, and its other investments, to ensure that, as far as is practicably possible, that the poorly performing investments transferred into more performant organisations.*

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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.*

Rec. No.	Recommendations
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**Review of Assessment & Management of Risk**

- |    |  |
|----|--|
| R1 | Members should instruct the Clerk/RFO and the Estates and Facilities Manager to seek quotations for / go to tender for a professional Risk Management Consultancy to assist it in developing its existing Risk Strategy, Risk Registers and associated documentation.  |
| R2 | Henceforth, the Clerk/RFO, Estates and Facilities Manager must create and issue a Risk Assessment proforma to any organisation wishing to hold an event on Council property. This Risk Assessment must be fully completed, submitted with all required supporting documentation, (such as insurance documentation, confirmation of attendance by St. John's Ambulance, other professionally trained staff for example), prior to Council approval for an event is awarded. |
| R3 | The Clerk/RFO, Estates and Facilities Manager should review this play facility and draft a repair/replacement/removal strategy for scrutiny and onward endorsement/approval by Members of the appropriate Standing Committee and the Full Council.   |

**Review of Income**

- |    |  |
|----|--|
| R4 | All invoices issued by the Council must contain the full name and business address of the Client as the invoices are formal business documents and are used to support the Council's VAT reclaim.      |
| R5 | It is considered Best Practice to apply credits to the Sales Ledger by processing a journal. Not by applying a balancing entry.  |
| R6 | There should be a single invoice number sequence; 10001, 10002, 10003 etc., there should not be any differentiation in invoice types as this is recorded in the account code and cost centre in Omega. |

## NEW MILTON TOWN COUNCIL CALENDAR OF MEETINGS 2024

Month & Year	Town Council	Amenities Committee	F & GP Committee	Planning Committee
	Monday	Monday	Monday	Alternate Thursdays
January 2024	2 (Tues)	15	29	16 (Tues)
February 2024 24 Mayor Event	12	27 (Tues)	-	1, 15 & 29 (Leap Year)
March 2024 Civic Service	25	-	11	12 (Tues) & 28
April 2024 29 Annual Towns	-	9 (Tues)	22	11 & 25
May 2024	14 (Tues) Annual Meeting	28 (Tues)	-	7 (Tues) & 23
June 2024	24	-	10	6 & 20
July 2024 10 Indian Obelisk	-	9 (Tues)	22	2 (Tues) & 18
August 2024 23 WWII Clock	5	-	-	1, 13 (Tues) & 29
September 2024	30	2	17 (Tues)	10 (Tues) & 26
October 2024 21 Annual Allots	-	15 (Tues)	28	8 (Tues) & 24
November 2024 10 Remembrance	11	25	-	7 & 21
December 2024 7 Carol Service	-	-	10 (Tues)	3 (Tues) & 19

**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.**

**ANNUAL REPORT OF THE TRUSTEES – WAR MEMORIAL RECREATION GROUND**  
**(CHARITY NO. 301891) FOR THE YEAR ENDED - 31 MARCH 2023**

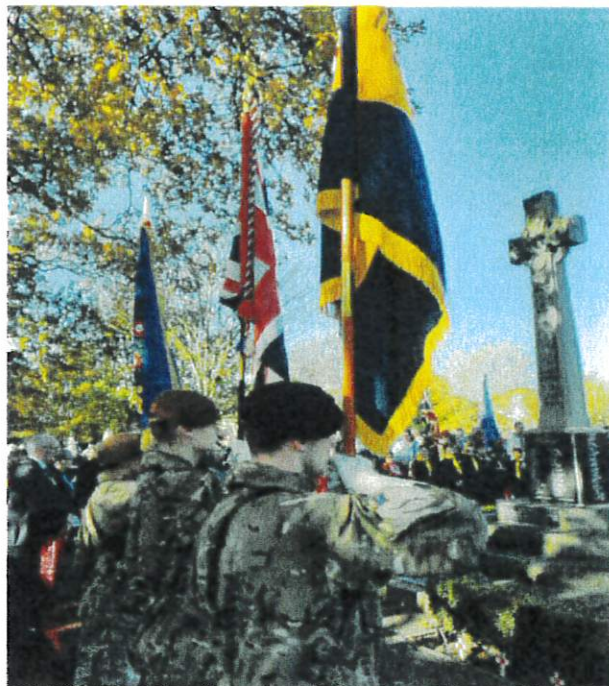
As reported in the local New Milton Advertiser & Times newspaper at the time, thousands of visitors flocked to the New Milton Lions' Easter Extravaganza on 16 April to enjoy one of the town's first major public event since the pandemic ended.



**Crowds of up to 4,000 visitors were thought to have attended (photo Steve West)**

Other well-attended events included various Sunday Afternoons of Music under the Performance Pavilion, Skatepark Competition, Youth Music & Cultural Festival plus New Forest Pride Event that took place on 20 August that attracted 1,000+.

Remembrance events proved ever popular, with the 40<sup>th</sup> Anniversary of the end of the Falklands War on 14 June, Armistice Day on Friday 11 November, and Remembrance Sunday on 13 November that saw the return of the Marching Band.



Full list of events held on the War Memorial Recreation Ground shown overleaf...



**EVENTS HELD ON THE WAR MEMORIAL RECREATION GROUND**

**2022/2023**

Saturday 16 April 2022	Lions Easter Extravaganza
Saturday 28 May 2022	Skate Competition on the Skate Park
3-4 June 2022 (Bank Holiday)	Platinum Jubilee Celebration
Sunday 12 June 2022	Afternoon of Music – Sandhurst Army Band
Tuesday 14 June 2022	40 <sup>th</sup> anniversary of the Falklands conflict
Sunday 3 July 2022	Afternoon of Music - Blue Tides Band
Saturday 23 July 2022	Youth Festival
2, 9, 16 & 25 August	Youth Summer Activity Sessions
Sunday 7 August 2022	Afternoon of Music - Caribbean Connection
Saturday 20 August 2022	New Forest Pride Festival
Saturday 27 August 2022	Conservation Connection Bee Fayre
Sunday 4 September 2022	Afternoon of Music - We are Robot
Friday 11 November 2022	Armistice Day
Sunday 13 November 2022	Remembrance Sunday Parade and Wreath-laying Ceremony
Saturday 10 December 2022	New Life Church Nativity Trail