



# BLANDFORD FORUM TOWN COUNCIL

To: All Members of the Finance & Staffing Committee  
(Cllr L Hitchings, Cllr N Lacey-Clarke, Cllr H Miéville, Cllr R Holmes, Cllr S Hitchings, Cllr S Chapman, Cllr A Cross, Cllr C Stevens and Cllr T Clarkson)  
All other Members of the Town Council                      Dorset Council Councillors  
Members of the Public & the Press

Dear Member

## **FINANCE & STAFFING COMMITTEE**

You are summoned to attend a meeting of the Finance & Staffing Committee to be held in **Woodhouse Gardens Pavilion, Blandford Forum** using Microsoft Teams on **Monday 10<sup>th</sup> June 2024 at 7:00pm** to consider the following items. This meeting will also be available to view online using Microsoft Teams [using this link](#).

Linda Scott-Giles  
Town Clerk  
3<sup>rd</sup> June 2024

## **A G E N D A**

Prior to consideration of the following Agenda, there will be a democratic quarter of an hour, which may be extended at the discretion of the Committee, during which time members of the public may speak. During the course of the meeting, members of the public and our elected representatives from the Dorset Council may indicate they wish to speak, and, at the discretion of the Chairman, and with the approval of the Members, they may be allowed to do so on points of information only. The Committee may on occasion invite members of the public to comment on specific issues where points of information or their particular knowledge on a subject might prove of benefit to the Committee.

Members are reminded that the Council has a general duty to consider the following matters in the exercise of any of its functions: Equal Opportunities (race, gender, sexual orientation, marital status, religion, belief or disability), Crime & Disorder, Health and Safety and Human Rights. Disabled access is available.

All in attendance should be aware that filming, recording, photography or otherwise may occur during the meeting.

1. Public Session
2. Apologies
3. To receive any Declarations of Interest and Requests for Dispensations
4. Election of Vice Chairman
5. [Minutes of the Finance & Staffing meeting 18<sup>th</sup> March 2024](#)
6. [Town Clerk's Report & Correspondence](#)
7. Analytical Review of Expenditure against Budget for the following:
  - 7.1 [Administration Budget for the year to 31<sup>st</sup> March 2024](#)
  - 7.2 [Overall Revenue Budget for the year to 31<sup>st</sup> March 2024](#)

8. Analytical Review of Expenditure against Budget for the following:
  - 8.1 [Administration Budget for the year to 31<sup>st</sup> May 2024](#)
  - 8.2 [Overall Revenue Budget for the year to 31<sup>st</sup> May 2024](#)
  - 8.3 [Reserves Accounts as at 31<sup>st</sup> May 2024](#)
9. Review of Finance Documentation  
To receive and retrospectively approve the:
  - 9.1 Cheque payments 011143 and 011144 totalling £341.60 (for Petty Cash)
  - 9.2 Direct debit payments for the period 1<sup>st</sup> February 2024 to 30<sup>th</sup> April 2024 (sheets 217 - 219) totalling £100,049.08.
  - 9.3 Online Faster Payments FP 199 – FP 229 totalling £1,297,813.37 (including transfers of Precept, s106 money and grants to other Town Council accounts)
  - 9.4 Online Corn Exchange Faster Payments CE07 – CE011 totalling £17,435.01.
  - 9.5 [Investment Account for the period to 31<sup>st</sup> May 2024](#)
  - 9.6 Report by Chairman on Bank Reconciliation and Petty Cash checks
  - 9.7 [Bank Reconciliation to 30<sup>th</sup> April 2024](#)
10. [To approve amended Asset Totals](#)
11. [Internal Auditor's Report and signed Annual Internal Audit Report page of the Annual Governance Statement of the Annual Return](#)
12. [To approve Section 1 Annual Governance Statement of the Annual Return for the year ending 31st March 2024](#)
13. [To approve Section 2 Statement of Accounts of the Annual Return for the year ending 31st March 2024](#)
14. To confirm the dates of the Exercise of Public Rights as 26<sup>th</sup> June 2024 to 6<sup>th</sup> August 2024 and the required information and Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Review will be published on the Town Council's website from Tuesday 25<sup>th</sup> June 2024
15. [To confirm any conflict of interests with the external auditor BDO LLP](#)
16. Review of End of Year Accounts 2023/24 (distributed to Councillors by email)
17. [To consider approving the updated Financial Regulations](#)

**Minutes of the Town Council and Committee meetings are available from the Town Clerk's Office and at [www.blandfordforum-tc.gov.uk](http://www.blandfordforum-tc.gov.uk).**

Twinned with Preetz, Germany



Town Clerk's Office  
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Dorset DT11 7AD



Twinned with Mortain, France



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## Administration Budget for the year to 31<sup>st</sup> March 2024

ADMINISTRATION COSTS    £		As at 31.03.24				STATUS
N/L code		Annual Budget	Budget to Date	Actual to Date	Budget Variance	
4010	Advertising	515	515	338	(177)	
4012	Audit	3,764	3,764	4,165	401	
4014	Bank Charges	309	309	242	(67)	
4015	Property Fund Admin Charge / Exp	3,400	3,400	3,406	6	
4018	Equipment Maintenance/Hire	515	515	356	(159)	
4028	New Equipment	515	515	196	(319)	
4039	IT New Equip	103	103	181	78	
4040	IT Maintenance/Software	10,131	10,131	12,183	2,052	Transfer system to Cloud
4041	IT Consumables	50	50	67	17	
4042	Professional Services	10,000	10,000	3,957	(6,043)	Ellis Whitam
4050	Newsletter/Forum focus	2,266	2,266	3,087	821	
4052	Publications	155	155	0	(155)	
4053	Photocopier Charges	824	824	836	12	
4054	Stationery & Printing	1,545	1,545	1,123	(422)	
4057	Subscriptions	2,196	2,196	2,450	254	DAPTC; NBMA; ICCM
4060	Postage	650	650	584	(66)	
4065	Telephones	3,605	3,605	7,466	3,861	Increased fees following Cloud transfer
4094	Staff Training & Travel Exps	3,914	3,914	3,115	(799)	
4095	Staff Travel & Expenses	3,090	3,090	2,804	(286)	
4096	Cllrs allow, Training & Travel Exps	5,500	5,500	5,133	(367)	
4097	Cllrs Welfare / Meeting Exps	103	103	111	8	
4099	Staff Welfare	258	258	237	(21)	
4301	Health & Safety Staffing	721	721	105	(616)	
	<i>Sub Total</i>	<i>54,129</i>	<i>54,129</i>	<i>52,142</i>	<i>-1,987</i>	
4701	Insurance	14,636	14,636	14,178	(458)	Annual Insurance cover
	<i>Sub Total</i>	<i>14,636</i>	<i>14,636</i>	<i>14,178</i>	<i>(458)</i>	
4800	Mayoral Expenses	2,797	2,797	2,797	0	
4802	Civic Expenses	5,150	5,150	6,285	1,135	
4805	Civic Twinning	200	200	0	(200)	
4806	Civic - Freedom	200	200	0	(200)	
4803	Honorarium - Town Crier	300	300	300	0	
4807	Honorarium - Deputy Town Crier	300	300	300	0	
4804	Honorarium - Mace Bearer	400	400	400	0	
4808	Honorarium - Deputy Mace Bearer	400	400	400	0	
4809	Membership to Guild of Mace Bearers and Town Criers	100	100	40	(60)	
	<i>Sub Total</i>	<i>9,847</i>	<i>9,847</i>	<i>10,522</i>	<i>675</i>	
5500	Grants S137	11,000	11,000	1,256	(9,744)	
5505	Grants SLA	22,500	22,500	34,744	12,244	
5530	Grants CAB			5,000	5,000	
		<i>33,500</i>	<i>33,500</i>	<i>41,000</i>	<i>7,500</i>	
6115	EVCP - Park Road			709	709	
	<b>TOTAL EXPENSES</b>	<b>78,612</b>	<b>78,612</b>	<b>118,551</b>	<b>6,439</b>	
<b>INCOME</b>						
2025	Interest	1,545	1,545	8,326	6,781	Santandar interest
2003	Property Fund Dividend	0	0	0	0	CCLA
3701	Events			315	315	Barn Dance
3893	Grant Income	0	0	0	0	
3894	Misc Income	0	0	621	621	Public liability, screen hire
3897	Overtime Charges	72	72	191	119	
3899	Photocopying	165	165	121	(44)	
3920	Admin Charge - Barnes for Rec	5,816	5,816	5,816	0	
3925	Salary charge -out to Barnes for a Re	25,921	25,921	26,116	195	
	<b>TOTAL INCOME</b>	<b>33,519</b>	<b>33,519</b>	<b>41,506</b>	<b>7,987</b>	
	<b>NET COST/ (INCOME)</b>	<b>45,093</b>	<b>45,093</b>	<b>77,045</b>	<b>(1,548)</b>	

## Overall Revenue Budget for the year to 31<sup>st</sup> March 2024

2023/24						
	Annual Budget	Budget to Date	Actual to Date	Budget Variance	Status	Comments
<b>INCOME</b>						
Admin	33,519	33,519	41,506	7,987	Over-Budget	
<b>Admin Total</b>	<b>33,519</b>	<b>33,519</b>	<b>41,506</b>	<b>7,987</b>	Over-Budget	
Corn Exchange	9,092	9,092	10,982	1,890	Over-Budget	
Woodhouse Gardens	6,695	6,695	8,258	1,563	Over-Budget	
Larksmead	1,864	1,864	1,850	(14)	Under-budget	
Cemetery	13,390	13,390	14,120	730	Over-Budget	
Sundries	3,573	3,573	4,855	1,282	Over-Budget	
Skate park	0	0	0	0	Under-budget	
<b>R &amp; A Income</b>	<b>34,614</b>	<b>34,614</b>	<b>40,065</b>	<b>5,451</b>	Over-Budget	
CCTV, Planters & Markets	21,200	21,200	22,336	1,136	Over-Budget	
Marsh & Ham Toilets	515	515	940	425	Over-Budget	
Tabernacle Toilets	0	0	0	0	Under-budget	
<b>T &amp; GP Totals</b>	<b>21,715</b>	<b>21,715</b>	<b>23,276</b>	<b>1,561</b>	Over-Budget	
<b>Total Income</b>	<b>89,848</b>	<b>89,848</b>	<b>104,847</b>	<b>14,999</b>	On Target	
<b>EXPENDITURE</b>						
Admin	112,111	112,111	118,551	6,440	Over-Budget	HR/HS contracts, Report on rental value, ROSPA
Corn Exchange Project Officer / Consultant	20,600	20,600	0	(20,600)	Under-budget	
Salaries	500,000	500,000	501,999	1,999	Over-Budget	Budget held at 2022/23 figure - no allowance for pay rise
<b>Admin &amp; Payroll</b>	<b>632,711</b>	<b>632,711</b>	<b>620,551</b>	<b>(12,160)</b>	Under-budget	
Vehicles	12,564	12,564	9,945	(2,619)	Under-budget	
Corn Exchange	44,241	47,145	45,265	(1,880)	Under-budget	
Woodhouse Gardens	3,548	3,548	5,004	1,456	Over-Budget	Annual boiler rental/repairs to internet tower
Larksmead	2,425	2,425	3,814	1,389	Over-Budget	Annual Inspection - Play Area/ Legionella check
Recreation Ground (Barnes Trust)	37,163	37,163	32,174	(4,989)	Under-budget	
Glenmore Workshop	7,399	8,252	6,834	(1,418)	Under-budget	
Cemetery	6,753	7,545	4,945	(2,599)	Under-budget	
Langton	335	335	128	(207)	Under-budget	
Skatepark	1,445	1,445	212	(1,233)	Under-budget	
Sundries	19,314	19,314	15,787	(3,527)	Under-budget	
<b>R &amp; A Totals</b>	<b>135,187</b>	<b>139,736</b>	<b>124,109</b>	<b>(15,627)</b>	Under-budget	
CCTV, Planters & Markets	22,983	23,368	22,897	(471)	Under-budget	
Marsh & Ham Toilets	14,990	14,990	13,331	(1,659)	Under-budget	
Tabernacle Toilets	1,483	1,483	956	(527)	Under-budget	
<b>T &amp; GP Totals</b>	<b>39,456</b>	<b>39,841</b>	<b>37,184</b>	<b>(2,658)</b>	Under-budget	
<b>Total Expenditure</b>	<b>807,354</b>	<b>812,288</b>	<b>781,843</b>	<b>(30,445)</b>	Under-budget	<less than 1%
<b>TOTAL (NET COST)</b>	<b>717,506</b>	<b>722,440</b>	<b>676,997</b>	<b>(45,444)</b>	Within Budget	
Note						
Over budget figure positive variance						
Under budget negative variance ( )						

## Administration Budget for the year to 31<sup>st</sup> May 2024

ADMINISTRATION COSTS    £		As at 31.05.24				
N/L code		Annual Budget	Budget to Date	Actual to Date	Budget Variance	STATUS
4010	Advertising	600	100		(100)	
4012	Audit	4,500	750	594	(156)	
4014	Bank Charges	200	33	10	(23)	
4015	Property Fund Admin Charge / Exp	4,500	750	1,113	363	CCLA interest on Q1
4018	Equipment Maintenance/Hire	500	83	111	28	Boiler rental Q1
4028	New Equipment	250	42	54	13	
4039	IT New Equip	105	18		(18)	
4040	IT Maintenance/Software	10,435	1,739	1,687	(52)	
4041	IT Consumables	40	7		(7)	
4042	Professional Services	10,300	1,717	3,774	2,058	Worknest insurance for the year
4050	Newsletter/Forum focus	2,500	417	219	(198)	
4052	Publications	160	27		(27)	
4053	Photocopier Charges	800	133		(133)	
4054	Stationery & Printing	1,250	208	46	(163)	
4057	Subscriptions	2,500	417	2,048	1,631	Annual subs: DAPTC, NAMBA, ICCM
4060	Postage	450	75	154	79	Franking machine top up
4065	Telephones	8,862	1,477	1,201	(276)	
4094	Staff Training & Travel Exps	4,000	667		(667)	
4095	Staff Travel & Expenses	3,000	500	491	(9)	
4096	Clrs allow, Training & Travel Exps	5,500	917	6	(911)	
4097	Clrs Welfare / Meeting Exps	100	17	1	(15)	
4099	Staff Welfare	400	67		(67)	
4301	Health & Safety Staffing	150	25		(25)	
	<i>Sub Total</i>	<b>61,102</b>	<b>10,184</b>	<b>11,510</b>	<b>1,326</b>	
4701	Insurance	15,075	2,513	16,361	13,849	Insurance annual renewal
	<i>Sub Total</i>	<b>15,075</b>	<b>2,513</b>	<b>16,361</b>	<b>13,849</b>	
4800	Mayoral Expenses	2,881	480		(480)	
4802	Civic Expenses	5,305	884	437	(447)	
4805	Civic Twinning	150	25		(25)	
4806	Civic - Freedom	150	25		(25)	
4803	Honorariums - Town Crier/Mace Bearer	1,400	233		(233)	
4809	Membership to Guild of Mace Bearers and Town Criers	100	17		(17)	
	<i>Sub Total</i>	<b>9,986</b>	<b>1,664</b>	<b>437</b>	<b>(1,227)</b>	
5500	Grants S137	6,000	0		0	
5505	Grants SLA	23,000	0		0	
		<b>29,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	
6115	EVCP - Park Road			-19	(19)	
	<b>TOTAL EXPENSES</b>	<b>115,163</b>	<b>14,361</b>	<b>28,289</b>	<b>13,928</b>	
<b>INCOME</b>						
2025	Interest	2,000	333	5,610	5,277	PSDF interest April
2003	Property Fund Dividend	30,000	5,000	0	(5,000)	Q1 re CCLA
3701	Events				0	
3893	Grant Income	0	0		0	
3894	Misc Income	500	83		(83)	
3897	Overtime Charges	50	8		(8)	
3899	Photocopying	150	25	2	(23)	
3920	Admin Charge - Barnes for Rec	5,990	998		(998)	Invoice quarterly
3925	Salary charge -out to Barnes for a Re	27,500	4,583		(4,583)	
	<b>TOTAL INCOME</b>	<b>66,190</b>	<b>11,032</b>	<b>5,613</b>	<b>(5,419)</b>	
	<b>NET COST/ (INCOME)</b>	<b>48,973</b>	<b>3,329</b>	<b>22,676</b>	<b>19,347</b>	

## Overall Revenue Budget for the year to 31<sup>st</sup> May 2024

2024/25						
	Annual Budget	Budget to Date	Actual to Date	Budget Variance	Status	Comments
<b>INCOME</b>						
Admin	66,190	11,032	5,336	(5,696)	Under-budget	CCLA Dividend and £10K grant not budgeted for
<b>Admin Total</b>	<b>66,190</b>	<b>11,032</b>	<b>5,336</b>	<b>(5,696)</b>	Under-budget	
Corn Exchange	0	0	0	0	Under-budget	
Woodhouse Gardens	7,500	1,250	983	(267)	Under-budget	
Larksmead	1,500	250	0	(250)	Under-budget	
Cemetery	11,000	1,833	2,568	735	Over-Budget	
Sundries	3,700	617	2,107	1,460	Over-Budget	
Skate park	0	0	0	0	Under-budget	
<b>R &amp; A Income</b>	<b>23,700</b>	<b>3,950</b>	<b>5,658</b>	<b>1,678</b>	Over-Budget	
CCTV, Planters & Markets	15,800	2,633	2,424	(209)	Under-budget	
Marsh & Ham Toilets	550	92	50	(42)	Under-budget	
Tabernacle Toilets	0	0	0	0	Under-budget	
<b>T &amp; GP Totals</b>	<b>16,350</b>	<b>2,725</b>	<b>2,474</b>	<b>(251)</b>	Under-budget	
<b>Total Income</b>	<b>106,240</b>	<b>17,707</b>	<b>13,468</b>	<b>(4,269)</b>	Under Budgeted Income	
<b>EXPENDITURE</b>						
Admin	115,163	19,194	28,264	9,071	Over-Budget	HR/HS contracts, Annual subs
Corn Exchange Project Officer / Consultant	0	0	0	0	Under-budget	
Salaries	578,575	96,429	84,644	(11,785)	Under-budget	
<b>Admin &amp; Payroll</b>	<b>693,738</b>	<b>115,623</b>	<b>112,909</b>	<b>(2,714)</b>	Under-budget	
Vehicles	12,902	2,150	1,621	(530)	Under-budget	
Corn Exchange	25,900	4,317	5,295	978	Over-Budget	Maintain fire alarms and emergency lights
Woodhouse Gardens	4,072	679	617	(62)	Under-budget	
Larksmead	1,930	322	183	(139)	Under-budget	
Recreation Ground (Barnes Trust)	36,844	6,141	514	(5,626)	Under-budget	
Glenmore Workshop	7,418	1,386	1,402	16	Over-Budget	
Cemetery	6,918	1,295	1,349	55	Over-Budget	
Park Road EVCPs	3,000	500	(19)	(519)	Under-budget	
Langton	330	55	91	36	Over-Budget	
Skatepark	1,100	183	91	(92)	Under-budget	
Sundries	20,334	3,389	5,600	(1,570)	Over-Budget	Annual waste removal contract
<b>R &amp; A Totals</b>	<b>120,748</b>	<b>20,416</b>	<b>16,745</b>	<b>(7,453)</b>	Under-budget	
CCTV, Planters & Markets	22,821	3,804	4,636	760	Over-Budget	Parking charges
Marsh & Ham Toilets	14,703	2,451	1,341	(1,110)	Under-budget	
Tabernacle Toilets	1,135	189	64	(125)	Under-budget	
<b>T &amp; GP Totals</b>	<b>38,659</b>	<b>6,443</b>	<b>6,040</b>	<b>(475)</b>	Under-budget	
<b>Total Expenditure</b>	<b>853,145</b>	<b>142,483</b>	<b>135,694</b>	<b>(10,642)</b>	Under-budget	<less than 1%
<b>TOTAL (NET COST)</b>	<b>746,905</b>	<b>124,776</b>	<b>122,226</b>	<b>(6,373)</b>	Within Budget	
Note						
Over budget figure positive variance						
Under budget negative variance ( )						

## General Reserves

Nominal Code(s)	Standard Asset Replacement Accruals	Responsible Committee	Balances		Movements to 31.03.25	Balance at 31.03.25	Sub Totals
			£				
1300	IT	F & S	24,036.86			24,036.86	
1305	Skate park	R & A	79,251.48			79,251.48	
1310	General Play Equipment	R & A	85,140.51	- 2,810.00		82,330.51	
1315	Maintenance Equipment Replacement	R & A	15,433.60			15,433.60	
1320	Vehicle Replacement	R & A	18,990.00			18,990.00	
1325	Tractor Replacement	R & A	18,820.80			18,820.80	
1330	Mower Replacement	R & A	39,890.02			39,890.02	
1340	CCTV / ANPR	T & GP	43,371.78			43,371.78	
1345	Benches	T/C	47,751.50			47,751.50	
1350	Glenmore Depot	R & A	39,999.99			39,999.99	
1351	B/Heights Play Equipment	R & A	13,322.91			13,322.91	
1352	B/Heights Maintenance Equipment Replacement	R & A	13,190.91			13,190.91	
		-	<b>439,200.36</b>				<b>436,390.36</b>
	<b>Earmarked Accounts</b>						
1020	T & GP Town Maps	T&GP	3,282.77			3,282.77	
1021	T & GP DCC Highways	T&GP	86.25			86.25	
1025	T & GP Christmas Lights	T&GP	469.75	- 72.25		542.00	
1030	T & GP Tourism	T&GP	3,555.44			3,555.44	
1035	T & GP Twinning	T&GP	1,302.81			1,302.81	
1040	T & GP Town Improvements	T&GP	5,190.10			5,190.10	
1042	T & GP Seat Replacement	T&GP	2,633.81			2,633.81	
1045	T & GP Contingency	T&GP	908.33			908.33	
1135	Railway Arches	T & GP	3,745.56			3,745.56	
		-	<b>20,235.32</b>				<b>20,163.07</b>
10510	R & A B/Heights Phase 1 POS	R&A	56,766.22	- 3,781.44		52,984.78	
10520	R & A B/Heights Phase 2 POS	R&A	24,020.57			24,020.57	
10521	R & A B/Heights Phase 2 - Play area com Sums	R&A	2,382.43			2,382.43	
10522	R & A B/Heights Phase 2 - Play area	R&A	-			-	
10530	R & A B/Heights Phase 3	R&A	12,108.55			12,108.55	
10531	R & A B/Heights Phase 3	R&A	50,966.32			50,966.32	
10532	R & A B/Heights Phase 3	R&A	57,442.93			57,442.93	
10533	R & A B/Heights Phase 3	R&A	24,483.78			24,483.78	
10534	R & A B/Heights Phase 3	R&A	34,900.27			34,900.27	
10535	R & A B/Heights Phase 3	R&A	172,440.51			172,440.51	
10536	R & A B/Heights Phase 3	R&A	113,457.57			113,457.57	
10537	R & A B/Heights Phase 3	R&A	9,978.26			9,978.26	
10538	R & A B/Heights Phase 3	R&A	52,801.28			52,801.28	
10539	R & A B/Heights Phase 3	R&A	116,943.53			116,943.53	
10540	R & A B/Heights Phase 3	R&A	13,011.55			13,011.55	
		-	<b>741,703.77</b>				<b>737,922.33</b>
1060	R & A Plan Preventative Maintenance	R & A	20,108.91	- 400.00		19,708.91	
1061	R & A Cemetery Chapel	R & A	8,420.00			8,420.00	
1062	R & A Cemetery Workshop	R & A	11,000.00			11,000.00	
1064	R & A Cemetery Wall	R & A	32,654.49			32,654.49	
1065	R & A DDA	R & A	373.87			373.87	
1067	R & A Play area fencing & surfacing	R & A	11,536.66			11,536.66	
1068	R & A Larksmead Outdoor fitness	R & A	2,000.00			2,000.00	
1070	R & A Seat Replacement	R & A	1,695.85			1,695.85	
1071	R & A Skate Fest	R & A	214.89		-	214.89	
1072	R & A Community Fridge	R & A	1,072.00			1,072.00	
1075	R & A 5 Year Tree Survey	R & A	16,913.20			16,913.20	
1080	R & A H&S Mem Cemetery	R & A	1,263.00			1,263.00	
1090	R & A Woodhouse Garden Wall Repairs	R & A	22,150.00			22,150.00	
1096	R & A Contingency	R & A	1,000.00			1,000.00	
		-	<b>129,973.09</b>				<b>129,573.09</b>
	<b>Other Earmarked Accounts</b>						
1001	Earmarked Interest	F & S	1,984.64			1,984.64	
1002	Property Fund Dividend	F & S	25,656.49			25,656.49	
1003	Office relocation		17,980.02	- 3,201.29		14,778.73	
1005	Election Costs	T/C	5,856.35	- 18.60		5,837.75	
1006	Youth Services	T/C	10,726.03			10,726.03	
1009	BFTC Commemoration Group	T/C	242.60			242.60	
1010	Capital Interest	F & S	19,016.63			19,016.63	
1011	Land North of Bypass / Sport & Recreation/Cricket Club path	T/C	5,772.98			5,772.98	
1012	The Blandford Events Group	T/C	442.17			442.17	
1013	Neighbourhood Plan	T/C	4,797.13			4,797.13	
1015	Support for Essential Services (Earmarked)	T/C	49.00			49.00	
1017	Woodhouse Garden Re-build	T/C	19,981.67			19,981.67	
1019	Old Bath House/St Peter & St Paul's Churchyard (Listed Wall & Town Pump)	T & GP	44,351.48			44,351.48	
1050	Allotments	R&A	4,512.13			4,512.13	
1335	Civic Regalia	F & S	14,474.63	- 24.97		14,449.66	
1185	Pension Deficit	F & S	-			-	
1195	Improvements to Market Area	T/C	69,500.00	- 500.00		69,000.00	
1500	General Reserves	T/C	214,615.22			214,615.22	
		-	<b>459,959.17</b>				<b>456,214.31</b>
	<b>Capital Projects</b>						
1104	Corn Exchange S106 Funds	T/C	83,177.06	2,100.00		85,277.06	
1105	Corn Exchange	T/C	442,140.35	750,215.69		1,192,356.04	
1110	Corn Exchange Promotions Group	T/C	1,583.11			1,583.11	
1115	Corn Exchange Project Development	T/C	163,928.83			163,928.83	
1116	Corn Exchange HLF Stage 1 Matchfunding	T/C	172,379.97			172,379.97	
1120	Corn Exchange & Venues Refurbishment Project	T/C	79,000.00			79,000.00	
1122	Corn Exchange Community Hall S106 Funds	T/C	103,292.81			103,292.81	
1125	Cemetery Field Project	R & A	1,000.00			1,000.00	
1175	CCTV / ANPR - New Equipment	T & GP	2,451.23			2,451.23	
		-	<b>1,048,953.36</b>				<b>1,801,269.05</b>
							<b>3,581,532.21</b>
	<b>Total Reserves</b>		<b>2,840,025.07</b>		741,507.14	3,581,532.21	<b>Total Reserves</b>

## Retrospective approval of the Investment Account for the period to 31<sup>st</sup> May 2024

In line with the Town Council's Investment Policy, the Chairman of Finance & Staffing, the RFO and the Town Clerk have made the following investments on behalf of the council, seeking the highest possible interest rates and financial security.

Amount £	Details (including period)	Interest Rate %	Bank
1,659,858.79	Public Sector Deposit Fund	5.25%	CCLA
665,280.68	2 Year Fixed Rate Bond – matures May 2025	4%	Cambridge & Counties Bank
277,106.34	Santander 95 day account	4.57%	Santander
435,842.00	2 year Business Bond issue 43 – matures July 2024	2.11%	Hampshire Trust Bank

### CCLA – Property Fund Investment Dividend Statement for the period to 30<sup>th</sup> April 2024

The Local Authorities' Property Fund  
Prices and Dividend Yields



End of	Apr-24	Mar-24	Feb-24	Jan-24	Dec-23	Nov-23	Oct-23	Sep-23	Aug-23	Jul-23	Jun-23	May-23
Offer Price p	294.73	295.72	296.32	296.62	297.71	301.04	301.55	303.70	304.20	306.18	307.30	308.72
Net Asset Value p	276.09	277.02	277.59	277.86	278.88	282.01	282.48	284.50	284.97	286.82	287.87	289.20
Bid Price p	271.81	272.73	273.28	273.56	274.56	277.63	278.11	280.09	280.55	282.37	283.41	284.71
Dividend on XD Date p*		3.62			3.58			3.74			3.35	
Dividend* - Last 12 Months p	14.30	14.30	13.72	13.72	13.72	13.27	13.27	13.27	12.79	12.79	12.79	12.29
Dividend Yield on NAV %	5.18	5.16	4.94	4.94	4.92	4.71	4.70	4.66	4.49	4.46	4.44	4.25
Fund Size £m	1039.0	1042.4	1044.7	1138.8	1142.9	1155.7	1157.7	1186.3	1188.2	1195.9	1200.5	1207.0

\* The Dividend is paid gross and is after all charges

**Risk Warning**

Please remember that the value of units and the income from them can fall as well as rise and an investor may not get back the full amount invested. Past performance is no guarantee of future returns. The Property Fund's unit value will reflect fluctuations in property values and rents. The units are intended only for long-term investment and are not suitable for money liable to be required to be spent in the near term. They are realisable only on each month end valuation date and a period of notice may be imposed for the redemption of units.

Source: CCLA



## Bank Reconciliation to 30<sup>th</sup> April 2024

**BLANDFORD FORUM TOWN COUNCIL**

WHEN IN RED = NEEDS UPDATING  
NOTES  
R = RECONCILED

**Bank Reconciliation as at**

**30th April 2024**

<u>Bank Statement as at</u>	30th April 2024		
Current Account		£565,725.53 ✓	
Less Unpresented Cheques		£0.00	
Plus uncleared receipts		£0.00	
		£565,725.53 ✓	
<u>Hampshire Trust Bank - A/c No: below</u>	30th April 2024		
From To Accounts			
23/07/2022 22/07/2024 11208028	2.11% Annual Interest in Jan and July	£435,842.00 ✓	£435,842.00 ✓
<u>Santander 95 Day Notice A/C10555310</u>	30th April 2024	£277,106.34 ✓	
			£277,106.34 ✓
<u>Santander 31 Day Notice A/C10555349</u>	30th April 2024	£4,324.81	
			£4,324.81 ✓
<u>Santander Business Reserve A/c 10138119</u>	30th April 2024		
Statement balance		£73,064.91	
Less: interest not yet received		-£294.96	
			£72,769.95 ✓
<u>CCLA/PSDF</u>	30th April 2024		
0101190001PC		£1,534,843.82	£1,534,843.82
Cambridge & Counties Bank (2 yr fixed rate @ 0.9%)	30th April 2024	£665,280.68	
07/05/2021 07/05/2023	Annual Interest in May		£665,280.68
Petty Cash as at	30th April 2024	£250.00	
			£250.00
			£3,556,143.13

Prepared by: *A. Sed* Date: 29.05.24  
RFO

Checked by: *J. Jones* Date: 30/5/24  
Town Clerk

Checked by: *pp. Approved* Date: 30<sup>th</sup> May 2024  
Chairman of Finance Committee  
*by email by Cllr C Hetchings -*

## To Approve Asset Totals

Value as at 31st March 2024 (Excluding Trust Assets) Revised to Cost of Asset or Estimate of Value using Insurance Value if needed

All Risks	Total b/fwd 2022/23	Acquisition 2023/24	Disposal 2023/24	Total c/fwd 2023/24
<b>TOWN HALL COMPLEX</b>				
Chair Store	4,500	0	0	4,500
Chamber	9,675	0	0	9,675
Corn Exchange	26,977	0	0	26,977
Community Room	1,125	0	0	1,125
Offices	18,595	0	0	18,595
Outside Front	1,828	0	0	1,828
Robes Cupboard	9,840	0	0	9,840
Shambles	1,510	0	0	1,510
Store	28,159	0	0	28,159
Storeroom	4,757	0	0	4,757
Town Hall	31,346	0	0	31,346
Under Stage	12,194	0	0	12,194
	<b>150,506</b>	<b>0</b>	<b>0</b>	<b>150,506</b>
<b>Badbury Heights</b>	45,796	0	0	45,796
Cemetery Chapel	6,704	0	0	6,704
Cemetery Workshop	4,249	0	0	4,249
Cemetery	5,093	0	0	5,093
CCTV	53,803	0	0	53,803
Civic	278,047	0	0	278,047
Elizabeth Road Allotments	522	0	0	522
Football Club	4,275	0	0	4,275
Glenmore Workshop	43,142	0	0	43,142
Lamperd's Field Allotments	17,448	0	0	17,448
Langton	42,328	0	0	42,328
Larksmead Pavilion	275	0	0	275
Larksmead Tractor Garage	684	0	0	684
Larksmead Rec and Play Area	78,838	0	0	78,838
Old Bath House (signage)	268	0	0	268
Park Road Car Park	5,443	0	0	5,443
Park Road Play Area	24,345	0	0	24,345
Park Road Storage Shed	5,759	0	0	5,759
Skate Park	132,716	0	0	132,716
Tabernacle	759	0	0	759
WHG Pavilion	3,905	0	0	3,905
WHG Shed	2,562	0	0	2,562
	<b>756,961</b>	<b>0</b>	<b>0</b>	<b>756,961</b>
<b>Material Damage Insurance</b>				
<b>Street Furniture</b>	173,453	0	0	173,453
	<b>173,453</b>	<b>0</b>	<b>0</b>	<b>173,453</b>
<b>Not Insured</b>	67,654	0	0	67,654
<b>Properties (Excluding Trust Properties)</b>	2,767,209	0	0	2,767,209
<b>Motor Vehicles</b>	64,230	0	0	64,230
<b>Long Term Investment</b>	682,985	0	0	682,985
<b>B/d 01/04/22 - Restated for LT investment:</b>				
Hampshire Trust Bank	426,112	9,730	0	435,842
Cambridge & Counties Bank (2yr fixed rate)	659,330	5,950	0	665,280
	<b>5,748,439</b>	<b>15,680</b>	<b>0</b>	<b>5,764,120</b>

This was approved in March, however the internal auditor has requested an amendment. It is therefore recommended that Councillors approve the amended asset totals with the addition of the interest totalling £9,730.

**Internal Auditor's Report and signed Annual Internal Audit Report page of  
the Annual Governance Statement of the Annual Return**

**DARKIN MILLER ~ CHARTERED ACCOUNTANTS**

Accountancy ~ Internal Audit ~ Taxation



FINAL

Internal audit report 2023/24

Visit 3 of 3

**BLANDFORD FORUM  
TOWN COUNCIL**

Date: 29<sup>th</sup> May 2024

Report author: R Darkin-Miller  
Email: [r.darkin@darkinmiller.co.uk](mailto:r.darkin@darkinmiller.co.uk)

## Introduction

This report contains a note of the audit recommendations made to Blandford Forum Town Council following the carrying out of internal audit testing on site on 8<sup>th</sup> May 2024 and remotely.

The audit work has been carried out in accordance with Appendix 9 of the 2014 'Governance and Accountability for Local Councils: A Practitioners' Guide', as amended to include additional tests required by later versions of the AGAR.

An internal audit covers the review of the operation of the Council's internal control environment. It is not designed to review and give full assurance over every transaction carried out by the Council. Instead it enables the auditor, following the sample testing of a number of different types of transaction, to give an opinion as to whether or not the control objectives are being achieved across a range of financial and governance systems.

## Audit Opinion

The internal audit for 2023/24 has now been completed in accordance with the provisions of the Practitioners' Guide and the CIPFA code of internal audit practice.

Based on the sample testing carried out at this final audit visit and during the year, all of the Council's current financial controls reviewed during the testing appear to be operating effectively.

## Audit Recommendations

Recommendations made during the audit are shown in appendix one to this report.

Recommendations are graded as follows:

Rating	Significance
High	Either a critical business risk is not being adequately addressed or there is substantial non-conformity with regulations and accepted standards.
Medium	Either a key business risk is not being adequately addressed or there is a degree of non-conformity with regulations and accepted standards.
Low	Either minor non-conformity with procedure or opportunity to improve working practices further.

The number of recommendations made at this audit visit and their priority are summarised in the following table:

Rating	Number
High	0
Medium	4
Low	2
Information	1
TOTAL	7

The number of recommendations made at all of the audit visits in 2023/24 and their priorities are summarised in the following table:

Rating	Number			
	Visit 1	Visit 2	Visit 3	TOTAL
High	2	0	0	2
Medium	2	2	4	8
Low	0	2	2	4
Information	0	0	1	1
TOTAL	4	4	7	15

I would like to thank Linda Scott-Giles, Town Clerk; and Amanda Crocker, RFO, for their assistance during this audit.

**2023/24 INTERNAL AUDIT OF BLANDFORD FORUM TOWN COUNCIL  
FINAL REPORT VISIT 3 OF 3: 29<sup>th</sup> MAY 2024**

**Appendix 1 – Recommendations and Action Plan**

<b>Recommendation number</b>	<b>Detail</b>	<b>Priority (Low/ Medium / High)</b>	<b>Management Response</b>	<b>Responsible Officer</b>	<b>Due Date</b>
3.2 – Ensure minutes approved	<p>I reviewed the minutes to confirm that there was no unusual financial activity. I noted no such activity but did note that minute 66 of the planning meeting of 04/03/24 approved the minutes of the meeting of 04/12/23 but these had already been approved at the meeting of 15/01/24. The minutes of 15/01/24 have not yet been approved.</p> <p>I recommend that the minutes of 15/01/24 are approved at the earliest opportunity.</p>	L	<p>Cllr Steve Hitchings raised this error at the Planning meeting held on Monday 20<sup>th</sup> May 2024 and, because the minutes of 15/04/24 were approved and signed off, but there was an error on the date stated in the minutes (December instead of March) this was recorded and the hard/file copy amended accordingly by the Chairman.</p>		
9.1 – Ensure bank reconciliation figures checked to TB and statements	<p>I checked the year end bank reconciliation and found that the figure for the current account was incorrect. The Finance Officer noted that it was the February 2024 figure which had been included in error. The bank rec had been checked and signed off without the error being identified and corrected.</p> <p>I recommend that the bank reconciliation is checked back to the Council's trial balance and bank statements at month end in order to ensure that it is correct.</p>	M	<p>The actual bank reconciliations all agreed to the TB. The February top sheet had inadvertently been added to the March reconciliations. Once spotted, this was quickly rectified.</p>		
10.1 – Review charity debtor	<p>I checked to see that debtors and creditors had been properly recorded. I found that the Council has a debtor of £4k relating to the Barnes Trust, which appears to consist of a balance brought forward from 22/23 plus a cancelled invoice. It is not clear what the balances relate to.</p> <p>I recommend that the balance is reviewed in 24/25, and that an invoice is raised (if the balance relates to monies owed by the Trust to the Council) or that an adjustment is made to clear the balance. This will ensure that the balance sheet is correctly stated, and all monies owed recovered.</p>	M	<p>These were corrected prior to the final report, leaving a year end balance of £1,248.69. This was subsequently cleared in April/May 2024.</p>		
10.2 – Adjusted errors	<p>The following errors were adjusted in the draft accounts:</p> <ol style="list-style-type: none"> <li>1. Fixed assets was increased by £9k to include interest received in relation to a long term investment, in accordance with the Practitioner's Guide. The interest will be shown as received into the bank account when the investment matures.</li> <li>2. A number of small corrections were made to debtor and creditor balances during the testing in order to ensure that they were correctly stated.</li> </ol>	Info	<p>Noted.</p>		
15.1 – Process over/under claims on VAT control, and code interest to I&E	<p>I checked to see that the Barnes Trust accounts agreed to the cashbook. I found that the year-end VAT debtor comprised the Q4 VAT debtor due, plus £10.02 of balances relating to 3 previous VAT quarters where there was a small difference between the amount due and paid, and one</p>	M	<p>There are frequently invoices received after the VAT period has ended so these go through as claims in the following period. Should credits or adjustments be</p>		

	<p>amount of interest due in relation to Q2.</p> <p>I recommend that the VAT account is reconciled and over/under claims adjusted in the next VAT return, and that the VAT interest is recoded to interest payable. This will ensure that the VAT control account is correctly stated.</p>		<p>found necessary at a later date, they are put through in the VAT quarter that the amendment occurs.</p> <p>Comment regarding the interest incurred is noted.</p>		
15.2 – Adjust 23/24 grant in 24/25	<p>I noted that the grant from Blandford Forum Town Council was budgeted to be £37163, but that only £19146 was paid in year. £17698 of this difference relates to the decision in 22/23 of the Trust to only request 50% of that year's budgeted grant. The RFO noted that the remaining difference appears to have arisen because the grant payments were balanced to the 24/25 budget in error, but that this can be adjusted in the new financial year.</p> <p>I recommend the adjustment is made if required in order to ensure that the agreed grant is received.</p>	L	<p>The adjustment in respect of the grant has been recorded and will be added to the next payment which is due in September 2024.</p>		
15.3 – Show income and expenditure gross in the accounts	<p>I also noted that an insurance receipt of £1.27k was coded to expenditure. The RFO noted that this allowed the claim to be offset against the expenditure incurred. This means that income and expenditure are understated by £1.27k.</p> <p>I recommend that income and expenditure is presented gross in the accounts in order to ensure that it is not understated.</p>	M	<p>Noted.</p>		

# Annual Internal Audit Report 2023/24

Blandford Forum Town Council

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

During the financial year ended 31 March 2024, 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 2023/24 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 2022/23, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")</i>			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).</i>	✓		
N. The authority has complied with the publication requirements for 2022/23 AGAR <i>(see AGAR Page 1 Guidance Notes).</i>	✓		
<b>O. (For local councils only)</b> 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

18/10/2023  28/02/2024  08/05/2024

Name of person who carried out the internal audit

Mrs R Darkin-Miller LLB(Hons) BFP FCA

Signature of person who carried out the internal audit

 SIGNATURE REQUIRED

Date

27/05/2024

**\*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).

## To approve Section 1 Annual Governance Statement of the Annual Return for the year ending 31<sup>st</sup> March 2024

### Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

Blandford Forum 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 2024, that:

	Agreed		
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>Yes* means that this authority prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
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 <i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

**\*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:

and recorded as minute reference:

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

Chair

Clerk

<https://blandfordforum-tc.gov.uk/>



To approve Section 2 Statement of Accounts of the Annual Return for the year ending 31<sup>st</sup> March 2024

Section 2 – Accounting Statements 2023/24 for

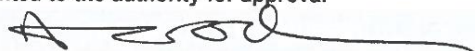
Blandford Forum Town Council

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	1,397,541	1,442,321	Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.  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	803,241	825,250	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1,237,010	194,194	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	451,355	508,452	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	1,544,116	638,838	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	1,442,321	1,314,475	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	1,422,077	1,297,819	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	5,748,440	5,764,120	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)	✓			The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)	✓			The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2024 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



Date

30/05/2024

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

as recorded in minute reference:

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

**To confirm any conflict of interests  
with the external auditor BDO LLP**

This form must be completed, along with a minute of the full council meeting on 24<sup>th</sup> June 2024, to confirm any conflicts of interest with the external auditor.

**CONFLICT OF INTEREST WITH BDO LLP**

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

Name of Smaller Authority	BLANDFORD FORUM TOWN COUNCIL
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- I confirm that there are no conflicts of interest with BDO LLP.
- I confirm the following conflicts of interest (please detail below):

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This was confirmed and minuted at the following meeting:

Date of Meeting	Minute Reference
24 <sup>th</sup> June 2024	Minute No.

Signed (Clerk/RFO)

Print Name            LINDA SCOTT-GILES (CLERK)            AMANDA CROCKER (RFO)

Signed (Chair)

Print Name            CLLR NOCTURIN LACEY-CLARKE

## To consider approving the updated Financial Regulations

The National Association of Local Councils has issued an updated version of the Model Financial Regulations. The revamped model brings together all the essential procedures and financial regulations that councils need to implement to ensure they manage their finances effectively and transparently. The document allows councils to tailor it to its needs and some Councillors will be aware that the Town Council adopts some of its own rules and regulations, hence the amendments have been shown in the distributed document in red/italics but have also been summarised below. Some of the text was already in the regulations, but has now become a statutory obligation and is now therefore shown in bold font.

Front Cover – date change to 2024

1.11 - The accounting records determined by the RFO *must be sufficient to explain the council's transactions and to disclose its financial position with reasonable accuracy at any time. In particular, they must contain:*

**1.13 - The council must not delegate any** ~~is not empowered by these Regulations or otherwise to delegate certain specified decisions. In particular any~~ **decision regarding:**

- **setting the final budget or the precept (Council Tax requirement);**
- **the outcome of a review of the effectiveness of its internal controls;**
- **approving accounting statements;**
- **approving an annual governance statement;**
- **borrowing;**
- writing off bad debts;
- **declaring eligibility for the General Power of Competence; and**
- **addressing recommendations in any report from the internal or external auditors.**

~~shall be a matter for the full council only.~~

1.17 - In these financial regulations, references to the Accounts and Audit Regulations or 'the regulations' shall mean ~~the regulations issued under the provisions of section 27 of the Audit Commission Act 1998, sections 32, 43 (2) and 46 of the Local Audit and Accountability Act 2014,~~ or any superseding legislation, and then in force unless otherwise specified.

1.18 - In these financial regulations the term 'proper practice' or 'proper practices' shall refer to *The Practitioners' Guide (England) which is the guide issued by the Joint Panel on Accountability and Governance (JPAG) and published by NALC in England* ~~Governance and Accountability for Local Councils – issued by the Joint Practitioners Advisory Group (JPAG),~~ available from the websites of NALC and the Society for Local Council Clerks (SLCC).

1.12 - The accounting control systems determined by the RFO must ~~shall~~ include **measures to:**

- **ensure that risk is properly managed;**

- ensure that the prompt accurate recording of financial transactions; ~~of the council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;~~
- ~~procedures to enable the~~ prevent and detect inaccuracy or fraud;
- allow the reconstitution of ~~ability to reconstruct~~ any lost records;
- identify the duties of officers dealing with ~~financial~~ transactions and
- ensure division of responsibilities ~~of these officers in relation to significant transactions;~~
- ~~procedures to~~ ensure that uncollectable amounts, including any bad debts are not submitted to the council for approval to be written off except with the approval of the RFO and that the approvals are shown in the accounting records.

**1.5 - At least once a year, prior to approving the Annual Governance Statement, the council must review the effectiveness of its system of internal control which shall be in accordance with proper practices.**

2.1 - All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations. ~~appropriate Guidance and proper practices.~~

**2.2 - The accounting records determined by the RFO must be sufficient to explain the council's transactions and to disclose its financial position with reasonable accuracy at any time. In particular, they must contain:**

- **day-to-day entries of all sums of money received and expended by the council and the matters to which they relate;**
- **a record of the assets and liabilities of the council;**

2.3 - The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual Return.

**2.7 - The council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices.**

**2.8 - Any officer or member of the council shall make available such documents and records ~~as appear to the council to be~~ as the internal or external auditor consider necessary for the purpose of the audit** and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary ~~for that purpose.~~

2.9 - The internal auditor shall be appointed by, and shall carry out the work in relation to internal controls required by, the council in accordance with proper practices *specified in the Practitioners Guide.*

2.10 - The *council shall ensure that the* internal auditor:

- be competent and independent of the financial operations of the council;
- report to council in writing, or in person, on a regular basis with a minimum of one ~~annual~~ written report during each financial year;

- can demonstrate competence, objectivity and independence, free from any actual or perceived conflicts of interest, including those arising from family relationships; and
- has no involvement in the financial decision making, management or control of the council.

2.11- Internal or external auditors may not under any circumstances:

- perform any operational duties for the council;
- initiate or approve accounting transactions;
- *provide financial, legal or other advice including in relation to any future transactions;* or
- direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.

2.12 - For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as is described in ~~proper practices the~~ *Practitioner's Guide*.

2.13 - The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and statements of account required by ~~Audit Commission Act 1998~~, the Local Audit and Accountability Act 2014 or any superseding legislation, and the Accounts and Audit Regulations.

**3.1 - *Before setting a precept, the council must calculate its council tax requirement for each financial year by preparing and approving a budget, in accordance with The Local Government Finance Act 1992 or succeeding legislation.***

3.2 - The RFO must each year, by no later than November, prepare detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by the relevant committees and the council. As per the ~~Governance and Accountability Practitioners Guide JPAG~~, the Town Council must review the level and purpose of all earmarked reserves.

3.4 - The council shall fix the precept (council tax requirement), and relevant basic amount of council tax to be levied for the ensuing financial year ~~not later than by the end of January each year~~. **The RFO shall issue the precept to the billing authority no later than the end of February** (note the Dorset Council's requirement for receipt by the end of January) and supply each member with a copy of the agreed annual budget.

**3.5 - *Any member with council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government Finance Act 1992 and must and must disclose at the start of the meeting that Section 106 applies to them.***

3.6 - The generally accepted recommendation for the appropriate minimum level for a General Reserve in the *JPAG* is that this should be maintained at between three and twelve months of Net Revenue Expenditure (NRE). In practice, any authority with an NRE of more than £200,000 should plan on 3 months equivalent General Reserve. It is important to plan the budget ensuring that the adopted level is maintained. Changes in activity level / range of services provided will inevitably lead to changes in the requisite minimum level of the General Reserve in order to provide a working capital for those activities.

4.1 - Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:

- Town Clerk – £2500
- Operations Manager – £1500
- Committee Clerk – £500
- *RFO - £500*
- *Business Support Officer - £500*
- Market Manager – £500
- Grounds & Property Supervisor - £500
- In an emergency the Chairman of Council (or in the absence of the Town Clerk and Chairman of Council, the Vice Chairman of Council) – £2500

5.9 - The RFO shall examine invoices for arithmetical accuracy and analyse them to the appropriate expenditure heading. The RFO *and Business Support Officer (BSO)* shall take all steps to pay all invoices submitted, and which are in order, at the next available council meeting or Finance & Staffing Committee Meeting. The RFO will ensure that all invoices are coded to the appropriate expenditure head. The RFO shall take all possible steps to settle all invoices submitted, and which are in order, within 30 days of their receipt. When the RFO is satisfied that invoices are in order he/she shall pass them to the Clerk for final certification in the box provided. All duly certified invoices will then be entered on the schedule referred to in 5.3 above.

6.20 - The ~~RFO~~ *BSO* may provide petty cash to officers and members for the purpose of defraying operational and other expenses. Vouchers for payments made shall be forwarded to the RFO with a claim for reimbursement:

- (a) The RFO/*BSO* shall maintain a petty cash imprest account to a limit of £250 for the purpose of defraying operational and other expenses. The petty cash imprest account should not normally be reimbursed more than once per month. Vouchers for payments made from petty cash together with the relevant receipt shall be kept to substantiate the payment and be numbered to enable cross-reference to the ledger. In the event of an official receipt not being available the petty cash voucher must be annotated with the name/address/ signature and brief description of goods/services supplied. The RFO/*BSO* is authorised to make petty cash payments up to £50. Cash payments over £50 will be at the discretion of the Town Clerk.

**7.1 - As an employer, the council shall make arrangements to ~~comply with meet fully~~ the statutory requirements placed on all employers by PAYE and National Insurance legislation.**

***7.2 - Councillors' allowances are also liable to deduction under PAYE rules and must be taxed correctly before payment.***

10.2 - Order books shall be controlled by the RFO/*BSO*.

10.3 - ~~All~~ **Members and officers are responsible for obtaining value for money at all times (now bold)**. An officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three or more quotations or estimates from appropriate suppliers, subject to any *de minimis* provisions in Regulation 11 (I) below.

11b - Where the council intends to procure or award a public supply contract, public service contract or public works contract as defined by the Public Contracts Regulations 2015 (the

Regulations) which is valued at £~~25~~30,000 or more (*including VAT*), the council shall comply with the relevant requirements of the Regulations.

- a. *For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Public Contracts Regulations 2015 or any superseding legislation (“the Legislation”), must be followed in respect of the tendering, award and notification of that contract.***

~~The full requirements of the Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceed thresholds in the Regulations set by the Public Contracts Directive 2014/24/EU (which may change from time to time)=~~

~~Where the council intends to procure or award a public supply contract, public service contract or public works contract as defined by the Public Contracts Regulations 2015 (the Regulations) which is valued at £25,000 or more, the council shall comply with the relevant requirements of the Regulations.~~

- b.** Where the estimated value is below the Government threshold, the council shall (with the exception of items listed in a. above) obtain prices as follows:
- c.** For contracts estimated to exceed £60,000 including VAT, the Clerk shall seek formal tenders from at least three suppliers or advertise an open invitation for tenders in compliance with any relevant provisions of the Legislation.
- d. *For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation<sup>1</sup> regarding the advertising of contract opportunities and the publication of notices about the award of contracts.***
- e.** For contracts greater than £3,000 excluding VAT the Clerk or RFO shall seek at least three fixed-price quotes;
- f.** where the value is between £500 and £3,000 excluding VAT, the Clerk or RFO]shall try to obtain three estimates which might include evidence of online prices, or recent prices from regular suppliers.
- g.** For smaller purchases, the clerk shall seek to achieve value for money.
- h.** No expenditure shall be authorised, no contract entered into or tender accepted in relation to any major project, unless [the council] is satisfied that the necessary funds are available and that where a loan is required, Government borrowing approval has been obtained first.

#### Tender Process (new section)

- i.** The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post, **unless an electronic tendering process has been agreed by the council.**
- j.** **Where a postal process is used,** each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract. All tenders shall be assessed at

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<sup>1</sup> The Regulations require councils to use the Contracts Finder website if they advertise contract opportunities and also to publicise the award of contracts over £30,000 including VAT, regardless of whether they were advertised.

the same time on the prescribed date by the Town Clerk or Operations Manager in the presence of at least one member of council or by the committee or body with delegated authority to assess the tenders on the basis of the criteria set out in the tender instructions.

~~k. If less than three tenders are received for contracts above £25,000 or if all the tenders are identical the council may make such arrangements as it thinks fit for procuring the goods or materials or executing the works, subject to the Public Contracts Regulations 2015.~~

l. Any invitation to tender issued under this regulation shall be subject to Standing Orders, and shall refer to the terms of the Bribery Act 2010 or as amended.

~~m. When it is to enter into a contract of less than £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a), the Clerk or RFO shall obtain three quotations (priced descriptions of the proposed supply; where the value is below £25,000 but above £5,000 officers shall where possible obtain 3 quotations and where the expenditure is below £5,000 but above £1,500 officers shall where possible obtain 3 estimates. Otherwise regulation 10.3 shall apply.~~

~~17.1 The council is responsible for putting in place arrangements for the management of risk. ***The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management***. The Clerk with the RFO shall prepare, for approval by the council, risk management policy statements in respect of all activities of the council. Risk policy statements and consequential risk management arrangements shall be reviewed by the council at least annually.~~

### **Recommendation**

It is recommended that Councillors approve the amendments, highted in red/italics and this is a recommendation to full council.

Linda Scott-Giles  
Town Clerk  
30<sup>th</sup> May 2024