

Romsey Town Council

Town Hall
1, Market Place
Romsey
SO51 8YZ

FINANCE AND RESOURCES COMMITTEE

Agenda for the Meeting on Tuesday 3rd January 2023 at 7.30p.m.

- 1. APOLOGIES**
- 2. DECLARATION OF INTERESTS**
- 3. MINUTES**
 - i To receive the Finance and Resources Committee Meeting Minutes of 8th November 2022
 - ii Matters Arising
- 4. PUBLIC PARTICIPATION**
- 5. TOWN HALL INCOME**

To receive an update of current and projected Town Hall Income
- 6. FINANCE REPORT 2022/23**

To receive latest Finance Report
- 7. SALARIES BREAKDOWN SUMMARY FOR 2022/23**

To receive latest Salaries Breakdown Report
- 8. INTERIM AUDIT REPORT**

RECOMMENDATION: to note and recommend Interim Audit Report to Full Council
- 9. FINANCE REPORTS CHECK**

Request for Councillor to intermittently check Finance Reports
- 10. ROMSEY TOWN COUNCIL/ROMSEY EXTRA MERGER**

Status

Chief Officer

Date:011122

MINUTES
FINANCE & RESOURCES COMMITTEE
TUESDAY 8th November 2022

AATTENDANCE:

A	Councillor D. Baverstock	P	Councillor N. Gwynne
P	Councillor J. Cairney	P	Councillor J. Parker
P	Councillor J. Critchley(Chair)	P	Councillor S. Wilkinson
P	Councillor I. Culley		

In the Chair: Cllr. J. Critchley

Clerk: Judith Giles

Public: 0

Present: Cllr. M. Cooper

1. Apologies

Cllr. D. Baverstock

2. Declarations of Interests

None

3. Minutes

i) To receive the Finance & Resource Committee Meeting Minutes of 6th September 2022

PROPOSED: Councillor S. Wilkinson

SECONDED: Councillor I. Culley

CARRIED

ii) **Matters Arising**

None

4. Public Participation

None

5. Town Hall Income

The Chief Officer reported Town Hall bookings for 2022-23 continue to be on the increase. She reported Barclays Bank are hiring a room in the Town Hall 2 days a week as a community hub from 15th December 2022.

6. Finance Report 2020/21

The Chief Officer presented Month 6 to the Committee. There are no areas of concern.

7. Budget 2023-24

RECOMMENDATION: to recommend merged Romsey Town Council/Romsey Extra Parish Council budget for 2023-24 to Romsey Town Council Meeting on 15th November 2022.

RESOLUTION NO. 22/19

It was **RESOLVED** to recommend merged Romsey Town Council/Romsey Extra Parish Council budget for 2023-24 to Romsey Town Council Meeting on 15th November 2022 subject to creating an Earmarked Reserve (EMR) for projects. Carried forward Romsey Extra projects will be added to list for consideration.

PROPOSED: Cllr. N. Gwynne

SECONDED: Cllr. J. Parker

CARRIED

8. Salaries Breakdown Summary for 2020/21

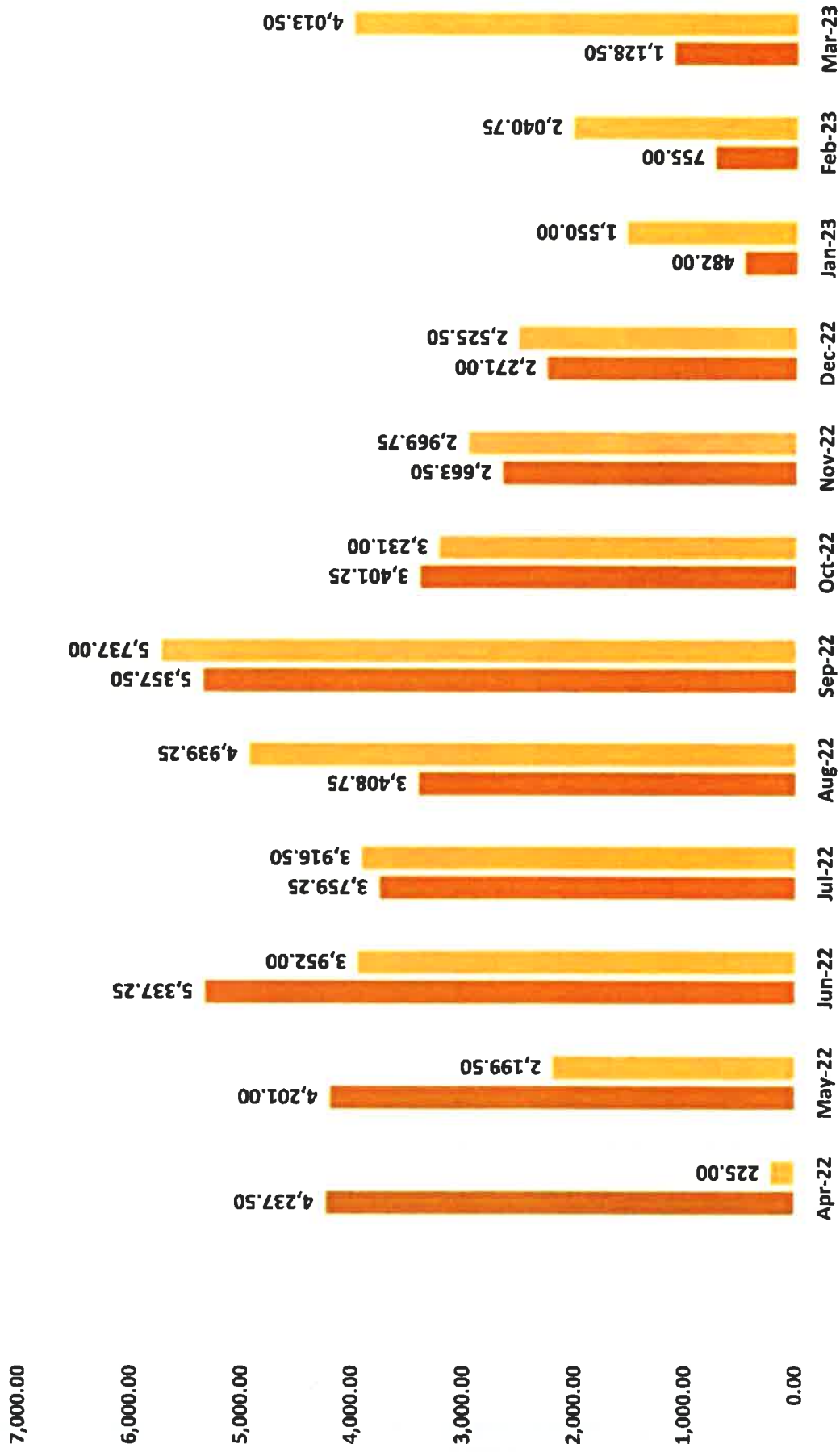
Noted.

9. Romsey Town Council/Romsey Extra Merger

The Chief Officer outlined the status of the Romsey Town Council/Romsey Extra Merger process. A status report on projects was given and it was noted that Highwood Lane footbridge has been suspended

Meeting Ended: 8.36p.m.

Romsey Town Hall Booking Income 2022 - 2023



Booking on System Apr 2022 - Mar 2023 - £37,002.50 - Cumulative Total £26,301.25 - Sept 22

2022/2023 2021/2022

Romsey Town Council
Budget Report to 30th November 2022

General Notes:

Attached are the summary income & expenditure report for month 8 to November 2022. This report shows a current year surplus of income over expenditure of £119,054 which includes the 2nd half of the precept which was received on 20th September 2022.

The council has two long term liabilities of a loan with a current balance of £50,810 & £96,910, they are paid in twice yearly instalments and will be fully repaid by 18th May 2035 & 30th June 2046 respectively. The council took out a second loan for town hall lift.

The balance sheet shows that total funds available to the council are £388,168:

This is made up of the following -

Current Year Surplus	£119,054
General Reserve Brought Forward	£147,213
Other Earmarked Reserves	£121,901
Total	£388,168

The budget is analysed and phased over the year and the percentage of budget if analysed evenly over the year to date is 66.67% but members are reminded that income & expenditure rarely follows this pattern over the year.

Total expenditure for month 7 was 71.40% of the annual budget.

Please note this report is not designed to alleviate members or the RFO of their responsibility in managing the Town Council finances. It is merely provided as a snapshot of the current financial position and to highlight to members any potential problem areas that have been identified within the accounts.

The budget is set by The Council and it is the member's responsibility in partnership with the RFO to monitor and control the financial position throughout the year. More detailed information is available to Councillors than is provided for here.

Analysis by Cost Centre

101	Administration
Month Budget	£10,097
Actual	£11,298
Under/(Over)	-£1,201

Year to Date Budget	£121,160
Actual	£83,106
% of Budget Used	68.59%

Annual IT support for £14.8k and annual subscription of £1.9k for HALC & NALC was paid in April 2022.

No further concerns.

103	Grants
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No further concerns.

104	Civic
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No further concerns.

105	Finance
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Annual insurance cost of £5.3k was incurred in April 2022/23 against its annual budget of £5k.

No further concerns.

107	Market
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No further concerns.

Romsey Town Council
Budget Report to 30th November 2022

Analysis by Cost Centre (Continued)

110 Town Hall

Month Budget	£15,555
Actual	£22,074
Under/(Over)	-£6,519

Year to Date Budget	£186,662
Actual	£137,492
% of Budget Used	73.66%

1st Loan repayment made in April 2022 & 1st Loan repayment for Lift was made in June 2022.

£16k spent on AV system & Electricals for Townhall of which £10k was funded from EMR Town Hall Major Maintenance

£8.2k and £10.2k spent on AV system & Electricals on August & September 2022 respectively.

£4k spent on stage light installation in Month 8.

No further concerns.

111 Town Hall Bar

No further concerns.

112 Town Hall Film Shows

No further concerns.

120 Allotments

No concerns.

125 Town Centre Management

No further concerns.

127 Romsey Security

No concerns.

130 Environmental

No concerns.

135 Marshalls

No concerns.

140 Planning

No concerns.

160 War Horse Fund

No concerns.

170 Christmas Lights Fund

No concerns.

Detailed Balance Sheet - Excluding Stock Movement

Month 8 Date 30/11/2022

<u>A/c</u>	<u>Description</u>	<u>Actual</u>
<u>Current Assets</u>		
100	Trade Debtors	3,478
103	Prepayments	2,247
105	VAT	6,848
120	Bar Stock	1,414
201	Lloyds Current Account	379,271
202	Building Managers Imprest A/c	833
204	TSB Deposit A/c	1,907
212	Mayors Charity A/c	661
215	War Horse A/c 35433560	14,516
230	Bar Float	300
235	Petty Cash - Allotment	2
Total Current Assets		411,479
<u>Current Liabilities</u>		
500	Trade Creditors - CHQ	20,731
516	Superannuation Due	285
534	Mayors Charity Control Acct	661
545	Wilder Romsey	1,169
561	Booking Deposits	65
562	Damage Deposits	400
Total Current Liabilities		23,311
Net Current Assets		388,168
Total Assets less Current Liabilities		388,168
<u>Represented by :-</u>		
301	Current Year Fund	119,054
310	General Reserve	147,213
321	EMR Allotment Fund	7,018
336	EMR Town Hall Major Mainten'ce	58,167
339	EMR Marshals In Romsey	245
340	EMR Elections	8,757
343	EMR Romsey Website	2,812
345	EMR War Horse Fund	11,328
349	EMR Grants	2,200
350	EMR Markets	1,908
351	EMR Town Centre Management	3,327
353	EMR Neighbourhood Plan	913
354	CIL Receipts	9,470
355	EMR WW1 Event	3,767
356	EMR Romsey Emergency Plan	2,309
358	EMR Tourism & Heritage App	9,680
Total Equity		388,168

Summary Income & Expenditure by Budget Heading 30/11/2022

Month No: 8

Cost Centre Report

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
101 Administration	Income	112	1,169	1,575	406			74.2%
	Expenditure	11,298	83,106	121,160	38,054		38,054	68.6%
	Movement to/(from) Gen Reserve	<u>(11,185)</u>	<u>(81,938)</u>					
103 Grants	Expenditure	0	5,045	6,000	955		955	84.1%
104 Civic	Income	0	30	0	(30)			0.0%
	Expenditure	1,721	6,664	8,995	2,331		2,331	74.1%
	Movement to/(from) Gen Reserve	<u>(1,721)</u>	<u>(6,634)</u>					
105 Finance	Income	1,133	321,749	320,618	(1,131)			100.4%
	Expenditure	1,590	7,318	13,300	5,982		5,982	55.0%
	Movement to/(from) Gen Reserve	<u>(457)</u>	<u>314,431</u>					
107 Market	Income	0	4,821	5,000	179			96.4%
110 Town Hall	Income	9,581	50,261	63,074	12,813			79.7%
	Expenditure	22,074	137,492	186,662	49,170		49,170	73.7%
	Movement to/(from) Gen Reserve	<u>(12,493)</u>	<u>(87,231)</u>					
111 Town Hall Bar	Income	342	2,712	1,500	(1,212)			180.8%
	Expenditure	343	2,799	1,950	(849)		(849)	143.5%
	Movement to/(from) Gen Reserve	<u>(1)</u>	<u>(87)</u>					
112 Town Hall Film Shows	Income	897	6,708	12,250	5,542			54.8%
	Expenditure	823	4,493	8,650	4,157		4,157	51.9%
	Movement to/(from) Gen Reserve	<u>74</u>	<u>2,215</u>					
120 Allotments - Southampton Rd	Income	410	3,200	2,705	(495)			118.3%
	Expenditure	146	3,068	2,705	(363)		(363)	113.4%
	Movement to/(from) Gen Reserve	<u>264</u>	<u>132</u>					
125 Town Centre Management	Income	0	20,245	4,000	(16,245)			506.1%
	Expenditure	5,773	26,100	27,200	1,100		1,100	96.0%
	Movement to/(from) Gen Reserve	<u>(5,773)</u>	<u>(5,855)</u>					
130 Environmental	Income	0	10	0	(10)			0.0%
	Expenditure	808	879	4,700	3,821		3,821	18.7%
	Movement to/(from) Gen Reserve	<u>(808)</u>	<u>(869)</u>					
135 Marshalls	Income	0	110	0	(110)			0.0%
	Expenditure	0	83	400	317		317	20.7%
	Movement to/(from) Gen Reserve	<u>0</u>	<u>27</u>					
140 Planning	Expenditure	0	0	1,000	1,000		1,000	0.0%
160 War Horse Fund	Income	0	2	0	(2)			0.0%
	Expenditure	0	2	0	(2)		(2)	0.0%
	Movement to/(from) Gen Reserve	<u>0</u>	<u>0</u>					
170 Christmas Lights Fund	Income	1,002	5,002	5,000	(2)			100.0%
	Expenditure	10,193	19,916	33,000	13,084		13,084	60.4%
	Movement to/(from) Gen Reserve	<u>(9,191)</u>	<u>(14,914)</u>					

Summary Income & Expenditure by Budget Heading 30/11/2022

Month No: 8

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
Grand Totals:- Income	13,477	416,018	415,722	(296)			100.1%
Expenditure	54,769	296,964	415,722	118,758	0	118,758	71.4%
Net Income over Expenditure	<u>(41,293)</u>	<u>119,054</u>	<u>0</u>	<u>(119,054)</u>			
Movement to/(from) Gen Reserve	<u>(41,293)</u>	<u>119,054</u>					

Detailed Income & Expenditure by Budget Heading 30/11/2022

Month No: 8

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
101 Administration								
1008 Income - Photocopying	0	16	0	(16)			0.0%	
1070 Income - Planning Clerk	112	1,153	1,575	422			73.2%	
Administration :- Income	112	1,169	1,575	406			74.2%	0
4001 Salaries	6,688	38,113	61,250	23,137		23,137	62.2%	
4002 Employers N.I	714	3,838	5,650	1,812		1,812	67.9%	
4003 Employers superann	1,097	6,532	9,650	3,118		3,118	67.7%	
4006 Contract Accountancy Costs	0	1,390	7,000	5,610		5,610	19.9%	
4009 Staff Travel	0	0	50	50		50	0.0%	
4013 Website Admin	40	286	350	64		64	81.8%	
4020 Staff Training	0	49	300	251		251	16.3%	
4040 Recruitment Advertisements	0	0	150	150		150	0.0%	
4512 Telephone	119	872	1,600	728		728	54.5%	
4513 Postage	0	619	600	(19)		(19)	103.1%	
4514 Stationery	167	802	850	48		48	94.4%	
4515 Photocopying	227	1,683	2,600	917		917	64.7%	
5012 Council Offices in Town Hall	1,000	8,000	12,000	4,000		4,000	66.7%	
5250 Subscriptions	327	2,811	2,600	(211)		(211)	108.1%	
5260 Outsourced Payroll	68	437	1,000	563		563	43.7%	
5270 I T & Computer Costs	63	16,885	15,510	(1,375)		(1,375)	108.9%	
5272 Accountancy Fees	789	789	0	(789)		(789)	0.0%	
Administration :- Indirect Expenditure	11,298	83,106	121,160	38,054	0	38,054	68.6%	0
Net Income over Expenditure	(11,185)	(81,938)	(119,585)	(37,647)				
103 Grants								
5890 Community Grants	0	3,045	4,000	955		955	76.1%	
5893 Community Grant - Bandstand	0	1,000	1,000	0		0	100.0%	
6100 Arts Festival	0	1,000	1,000	0		0	100.0%	
Grants :- Indirect Expenditure	0	5,045	6,000	955	0	955	84.1%	0
Net Expenditure	0	(5,045)	(6,000)	(955)				
104 Civic								
1116 Income - Town Crier	0	30	0	(30)			0.0%	
Civic :- Income	0	30	0	(30)				0
4001 Salaries	0	83	500	417		417	16.6%	
4043 Council Newsletter	0	3,030	2,400	(630)		(630)	126.3%	
5011 Council Use of Town Hall	0	0	2,000	2,000		2,000	0.0%	
6502 Members training	0	0	400	400		400	0.0%	

Detailed Income & Expenditure by Budget Heading 30/11/2022

Month No: 8

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
6550 Meetings Advertisements	0	0	50	50		50	0.0%	
6750 Mayors Allowance	0	144	500	356		356	28.8%	
6760 Town Crier	25	376	450	74		74	83.6%	
6761 Mace Bearer	0	195	195	0		0	100.0%	
6762 Civic Costs	1,696	2,836	2,500	(336)		(336)	113.4%	
Civic :- Indirect Expenditure	1,721	6,664	8,995	2,331	0	2,331	74.1%	0
Net Income over Expenditure	(1,721)	(6,634)	(8,995)	(2,361)				
105 Finance								
1060 Income - CIL Receipt	1,092	1,092	0	(1,092)			0.0%	
1176 Precept	0	320,568	320,568	0			100.0%	
1190 Interest Received	40	89	50	(39)			177.2%	
Finance :- Income	1,133	321,749	320,618	(1,131)			100.4%	0
5011 Council Use of Town Hall	0	0	500	500		500	0.0%	
5251 Insurances	0	5,162	5,000	(162)		(162)	103.2%	
5271 Audit Fees	480	900	1,900	1,000		1,000	47.4%	
5280 Bank Charges	18	163	400	237		237	40.8%	
5290 Legal & Professional Fees	0	0	500	500		500	0.0%	
5400 Elections	0	0	5,000	5,000		5,000	0.0%	
7350 Tfr to Earmarked Reserves	1,092	1,092	0	(1,092)		(1,092)	0.0%	
Finance :- Indirect Expenditure	1,590	7,318	13,300	5,982	0	5,982	55.0%	0
Net Income over Expenditure	(457)	314,431	307,318	(7,113)				
107 Market								
1030 Income - Market Stalls	0	4,821	5,000	179			96.4%	
Market :- Income	0	4,821	5,000	179			96.4%	0
Net Income	0	4,821	5,000	179				
110 Town Hall								
1001 Income - Rental	0	5,000	11,200	6,200			44.6%	
1002 Income - Bookings	8,581	36,949	35,000	(1,949)			105.6%	
1003 Town Council Office Rent	1,000	8,000	12,000	4,000			66.7%	
1015 Income - Tea/Coffee	0	0	50	50			0.0%	
1020 Income - Cleaning	0	312	624	312			50.0%	
1022 Income - Councils own hirings	0	0	4,050	4,050			0.0%	
1023 Income - Projector	0	0	150	150			0.0%	
Town Hall :- Income	9,581	50,261	63,074	12,813			79.7%	0

Detailed Income & Expenditure by Budget Heading 30/11/2022

Month No: 8

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4001 Salaries	8,731	46,430	61,550	15,120		15,120	75.4%	
4002 Employers N.I	884	3,780	5,400	1,620		1,620	70.0%	
4003 Employers superann	1,372	6,829	9,950	3,121		3,121	68.6%	
4005 Holiday Cleaning	0	469	600	131		131	78.1%	
4008 Function Attendants & Casuals	1,224	7,748	9,000	1,252		1,252	86.1%	
4010 Wages - Maintenance	1,054	5,157	7,500	2,343		2,343	68.8%	
4020 Staff Training	0	60	1,200	1,140		1,140	5.0%	
4030 Uniforms	82	129	300	171		171	42.9%	
4501 Janitorial	20	523	1,100	577		577	47.5%	
4504 Catering Costs	14	35	100	65		65	35.5%	
4505 Health and Safety	70	70	1,000	930		930	7.0%	
4510 Rates	2,033	16,268	21,250	4,982		4,982	76.6%	
4511 Utilities	2,038	4,398	9,000	4,602		4,602	48.9%	
4520 Licences	67	532	2,450	1,918		1,918	21.7%	
4572 Long Term Building Repairs	0	0	20,000	20,000		20,000	0.0%	
4751 Maintenance External	0	4	1,500	1,496		1,496	0.2%	
4800 Maintenance Internal	93	6,458	10,000	3,542		3,542	64.6%	
4850 Furniture/Equipment Purchased	4,267	38,285	3,500	(34,785)		(34,785)	1093.8%	
4851 Fixed Cost Maintenance	124	2,120	7,500	5,380		5,380	28.3%	
5011 Council Use of Town Hall	0	0	500	500		500	0.0%	
5220 Publicity & Marketing	0	0	2,000	2,000		2,000	0.0%	
5270 I T & Computer Costs	0	302	500	198		198	60.4%	
6014 Hanging baskets\Xmas Trees	0	372	700	328		328	53.2%	
7150 Loan Capital + Interest	0	4,952	4,952	0		0	100.0%	
7152 Lift Loan Capital + Interest	0	2,572	5,110	2,538		2,538	50.3%	
7355 Tfr from Earmarked Reserves	0	(10,000)	0	10,000		10,000	0.0%	
Town Hall :- Indirect Expenditure	22,074	137,492	186,662	49,170	0	49,170	73.7%	0
Net Income over Expenditure	(12,493)	(87,231)	(123,588)	(36,357)				
111 Town Hall Bar								
1013 Income - Bar Sales	342	2,712	1,500	(1,212)			180.8%	
Town Hall Bar :- Income	342	2,712	1,500	(1,212)			180.8%	0
3000 Bar Purchases	185	1,188	750	(438)		(438)	158.3%	
Town Hall Bar :- Direct Expenditure	185	1,188	750	(438)	0	(438)	158.3%	0
4001 Salaries	156	1,965	450	(1,515)		(1,515)	436.7%	
4304 Damaged Stock	0	15	0	(15)		(15)	0.0%	
4305 Stocktaking	0	0	250	250		250	0.0%	
4850 Furniture/Equipment Purchased	0	(382)	500	882		882	(76.4%)	
5282 Card Reader Charges	2	13	0	(13)		(13)	0.0%	
Town Hall Bar :- Indirect Expenditure	158	1,611	1,200	(411)	0	(411)	134.3%	0
Net Income over Expenditure	(1)	(87)	(450)	(363)				

Detailed Income & Expenditure by Budget Heading 30/11/2022

Month No: 8

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
112 Town Hall Film Shows								
1051 Income - Film Refreshments	40	98	250	152			39.2%	
1053 Income - Film Tickets	857	6,610	12,000	5,390			55.1%	
Town Hall Film Shows :- Income	897	6,708	12,250	5,542			54.8%	0
4008 Function Attendants & Casuals	156	1,534	2,500	966		966	61.4%	
4850 Furniture/Equipment Purchased	191	191	0	(191)		(191)	0.0%	
4950 Film Hire/Purchases	440	2,448	5,900	3,452		3,452	41.5%	
4951 Film Refreshment Costs	2	36	250	214		214	14.2%	
5282 Card Reader Charges	34	284	0	(284)		(284)	0.0%	
Town Hall Film Shows :- Indirect Expenditure	823	4,493	8,650	4,157	0	4,157	51.9%	0
Net Income over Expenditure	74	2,215	3,600	1,385				
120 Allotments - Southampton Rd								
1000 Income - General	410	3,200	2,705	(495)			118.3%	
Allotments - Southampton Rd :- Income	410	3,200	2,705	(495)			118.3%	0
4509 Water Rates	146	789	750	(39)		(39)	105.2%	
4514 Stationery	0	40	0	(40)		(40)	0.0%	
5250 Subscriptions	0	55	55	0		0	100.0%	
5300 Rent - Broadlands	0	1,100	1,100	0		0	100.0%	
5309 Maintenance Equipment	0	789	150	(639)		(639)	526.1%	
5311 Hedge Cutting	0	0	220	220		220	0.0%	
5312 Pest Control	0	0	250	250		250	0.0%	
5315 Sundries Allotments	0	295	180	(115)		(115)	163.9%	
Allotments - Southampton Rd :- Indirect Expenditure	146	3,068	2,705	(363)	0	(363)	113.4%	0
Net Income over Expenditure	264	132	0	(132)				
125 Town Centre Management								
1071 Income - Salary Recharge (TV)	0	9,114	0	(9,114)			0.0%	
1072 Income - Salary Recharge (RE)	0	7,011	0	(7,011)			0.0%	
1109 Income - ShopAppy	0	4,120	0	(4,120)			0.0%	
1405 Income - Town Centre Grant	0	0	4,000	4,000			0.0%	
Town Centre Management :- Income	0	20,245	4,000	(16,245)			506.1%	0
4001 Salaries	4,700	17,196	20,500	3,304		3,304	83.9%	
4002 Employers N.I	490	1,758	1,450	(308)		(308)	121.3%	
4003 Employers superann	922	3,487	0	(3,487)		(3,487)	0.0%	
4500 Town Centre Management	0	45	1,000	955		955	4.5%	
4512 Telephone	10	166	250	84		84	66.5%	

Detailed Income & Expenditure by Budget Heading 30/11/2022

Month No: 8

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
5405 Town Centre Events	0	0	4,000	4,000		4,000	0.0%	
7350 Tfr to Earmarked Reserves	0	4,120	0	(4,120)		(4,120)	0.0%	
7355 Tfr from Earmarked Reserves	(350)	(673)	0	673		673	0.0%	
Town Centre Management :- Indirect Expenditure	5,773	26,100	27,200	1,100	0	1,100	96.0%	0
Net Income over Expenditure	(5,773)	(5,855)	(23,200)	(17,345)				
130 Environmental								
1031 Income - Electric Bollards	0	10	0	(10)			0.0%	
Environmental :- Income	0	10	0	(10)				0
4511 Utilities	42	101	450	349		349	22.5%	
6009 Land at the Star Maintenance	120	120	350	230		230	34.3%	
6011 Town Seats	0	6,873	400	(6,473)		(6,473)	1718.1%	
6012 Street Lights	646	646	2,000	1,354		1,354	32.3%	
6015 Signs	0	0	500	500		500	0.0%	
6022 Planting for CornMarket	0	0	400	400		400	0.0%	
6023 Drinking Water Fountain	0	12	200	188		188	5.8%	
6025 Bollard/St Furn Mtce	0	0	400	400		400	0.0%	
7355 Tfr from Earmarked Reserves	0	(6,873)	0	6,873		6,873	0.0%	
Environmental :- Indirect Expenditure	808	879	4,700	3,821	0	3,821	18.7%	0
Net Income over Expenditure	(808)	(869)	(4,700)	(3,831)				
135 Marshalls								
1103 Income - Marshalls Donations	0	110	0	(110)			0.0%	
Marshalls :- Income	0	110	0	(110)				0
5103 Marshalls In Romsey	0	0	400	400		400	0.0%	
6019 Road Closure	0	83	0	(83)		(83)	0.0%	
Marshalls :- Indirect Expenditure	0	83	400	317	0	317	20.7%	0
Net Income over Expenditure	0	27	(400)	(427)				
140 Planning								
5011 Council Use of Town Hall	0	0	1,000	1,000		1,000	0.0%	
Planning :- Indirect Expenditure	0	0	1,000	1,000	0	1,000	0.0%	0
Net Expenditure	0	0	(1,000)	(1,000)				

Detailed Income & Expenditure by Budget Heading 30/11/2022

Month No: 8

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
160 War Horse Fund								
1190 Interest Received	0	2	0	(2)			0.0%	
War Horse Fund :- Income	<u>0</u>	<u>2</u>	<u>0</u>	<u>(2)</u>				<u>0</u>
4855 War Horse Fund Expenses	0	160	160	0		0	100.0%	
7350 Tfr to Earmarked Reserves	0	2	0	(2)		(2)	0.0%	
7355 Tfr from Earmarked Reserves	0	(160)	(160)	0		0	100.0%	
War Horse Fund :- Indirect Expenditure	<u>0</u>	<u>2</u>	<u>0</u>	<u>(2)</u>	<u>0</u>	<u>(2)</u>		<u>0</u>
Net Income over Expenditure	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>				
170 Christmas Lights Fund								
1009 Income - Grants	1,000	2,000	2,000	0			100.0%	
1011 Income - Donations	0	3,000	3,000	0			100.0%	
1190 Interest Received	2	2	0	(2)			0.0%	
Christmas Lights Fund :- Income	<u>1,002</u>	<u>5,002</u>	<u>5,000</u>	<u>(2)</u>			<u>100.0%</u>	<u>0</u>
6764 Christmas in Romsey	10,191	18,438	29,000	10,562		10,562	63.6%	
6765 Christmas Light Refurb	0	1,477	4,000	2,524		2,524	36.9%	
7350 Tfr to Earmarked Reserves	2	2	0	(2)		(2)	0.0%	
Christmas Lights Fund :- Indirect Expenditure	<u>10,193</u>	<u>19,916</u>	<u>33,000</u>	<u>13,084</u>	<u>0</u>	<u>13,084</u>	<u>60.4%</u>	<u>0</u>
Net Income over Expenditure	<u>(9,191)</u>	<u>(14,914)</u>	<u>(28,000)</u>	<u>(13,086)</u>				
Grand Totals:- Income	13,477	416,018	415,722	(296)			100.1%	
Expenditure	54,769	296,964	415,722	118,758	0	118,758	71.4%	
Net Income over Expenditure	(41,293)	119,054	0	(119,054)				
Movement to/(from) Gen Reserve	(41,293)	119,054						

Current Account

List of Payments made between 01/11/2022 and 30/11/2022

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
01/11/2022	Screwfix Ltd	DD01	15.98		7323-Spring clamp set 6pcs
01/11/2022	SGW Payroll Ltd	DD02	77.22		7364-Payroll processing M7
02/11/2022	Amazon	DC01	26.99		7386-Battery
02/11/2022	Amazon	DC02	26.99		7385-Battery
03/11/2022	Lloyds TSB Deposit A/c	500273	497.50		
04/11/2022	Southern Cross Consulting Ltd	DD03	48.44		7355-VoIP Call charge Oct 22
07/11/2022	Preservation Equipment Ltd	DC03	14.34		7457-Map & banner bags
07/11/2022	British Telecommunications plc	DD01	40.66		7354-Monthly phone charge
07/11/2022	Scottish Water business Stream	DD02	64.00		P/Ledger Electronic Payment
08/11/2022	Town Hall Imprest A/c	Tfr	500.00		
09/11/2022	Romsey Home Hardware	DC04	2.99		7455-Caulk
09/11/2022	Complete Security	DC05	6.99		7453-Graphite powder
10/11/2022	Air Improve Limited	BACS01	2.00		7316-Air conditioning service
10/11/2022	Buchanan Events Limited	BACS02	2,004.25		P/Ledger Electronic Payment
10/11/2022	Classicfire	BACS03	325.10		7358-Extinguisher service
10/11/2022	Anglico Workplace Technologies	BACS04	180.34		7352-Printer charge
10/11/2022	DCK Accounting Solutions Ltd	BACS05	327.90		7367-Accounts support
10/11/2022	Hampshire County Council	BACS06	170.76		7362-Misc Janitorial items
10/11/2022	T Hamer	BACS07	195.00		7366-Town Crier - Honorarium
10/11/2022	HM Revenue & Customs	BACS08	3,423.16		7396-HMRC PAYE/NI Due
10/11/2022	Hampshire Pension Fund	BACS09	2,847.96		7397-Pension Due Oct 2022
10/11/2022	St John Ambulance	BACS10	230.40		7363-1st aid cover -Xmas
10/11/2022	The Studio	BACS11	126.00		7353-Design-newsletter
10/11/2022	Romsey Home Hardware	DC06	3.19		7454-Caulk white
11/11/2022	Rocon Contractors Ltd	BACS12	1,992.60		7359-Bench hardstanding instal
14/11/2022	Waitrose	DC	307.45		Waitrose-Civic catering costs
14/11/2022	Amazon	DC08	23.99		7456-Extendable feather
15/11/2022	Test Valley Borough Council	Std Ord	2,033.00		Test Valley-Rates 22/23
16/11/2022	Octopus Energy Limited	DD03	912.72		7424-Utilities charge Aug 2022
17/11/2022	SJT Services (Southampton) Ltd	BACS13	990.00		7407-PA system for remembrance
18/11/2022	Public Works Loan Board	DD04	2,475.96		7357-PW504143 Loan Repayment
18/11/2022	SJT Services (Southampton) Ltd	BACS14	9,393.60		7434-Xmas light install
21/11/2022	Town Hall Imprest A/c	Tfr	500.00		
21/11/2022	The Poppy Appeal	001405	23.00		7409-Standard wreath-Remembran
22/11/2022	Countess Mountbatt	BACS	250.00		Air cleaning unit-Mountbatten
23/11/2022	Town Hall Imprest A/c	Tfr	500.00		
23/11/2022	ACE Liftaway Limited	DD05	76.80		7356-Monthly waste collection
23/11/2022	The Events Industry Forum Ltd	DC07	30.00		7459-Purple guide subscription
25/11/2022	Staff salaries - Nov 2022	BACS	3,558.26		Staff salaries - Nov 2022
25/11/2022	Staff salaries - Nov 2022	BACS	12,210.66		Staff salaries - Nov 2022
25/11/2022	Everflow Limited	DD06	263.82		7420-Water charge 14Nov-13Jan
28/11/2022	Service charge payable	CHRG	23.00		Service charge payable
28/11/2022	Service charge payable	CHRG	-23.00		Service charge payable
28/11/2022	Service charge payable	CHRG	7.00		Service charge payable
29/11/2022	Staff Salaries - Nov 2022	BACS	1,599.62		Staff Salaries - Nov 2022
29/11/2022	Fort Cumberland & Portsouth Mi	BACS16	150.00		7440-Armistice Day-11Nov22
30/11/2022	Utility Warehouse Limited	DD07	58.10		7417-Phone & broadband

List of Payments made between 01/11/2022 and 30/11/2022

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
30/11/2022	Hampshire Caledonian Pipe Band	BACS17	240.00		7439-Remembrance-Performance
30/11/2022	Complete Security	DD08	27.96		7470-Mortice keys-Precut
30/11/2022	John Lewis Plc	DC09	229.00		7466-Sony Blu-Ray/DVD player
Total Payments			49,011.70		

Romsey Town Council 2022-23

	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	Actual January	Actual February	Actual March	Actual To Date	Annual Bud	Variance Annual Total	
TOTAL SALARIES COSTS																
4001 Salaries	10,172	10,280	10,705	13,126	13,037	12,694	13,499	20,274	-	-	-	-	103,787	144,250	40,463	
4002 Employers N.I.	927	847	874	1,172	1,119	1,111	1,238	2,088	-	-	-	-	9,376	12,500	3,124	
4003 Employers Superann	1,482	1,614	1,546	2,290	2,143	2,143	2,238	3,392	-	-	-	-	16,848	19,600	2,752	
4005 Holiday Cleaning	225	0	0	122	0	122	0	0	-	-	-	-	469	600	131	
4008 Function Attendants & Casuals	1,098	731	956	938	892	829	1,080	1,224	-	-	-	-	7,748	9,000	1,252	
4008 Film Show Attendants	221	219	286	207	200	156	87	156	-	-	-	-	1,534	2,500	966	
4010 Wages - Maintenance	586	586	586	586	586	586	586	1,055	-	-	-	-	5,157	7,500	2,343	
4011 Fixed Pension Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL	14,711	14,277	14,955	18,441	17,977	17,641	18,728	28,189	-	-	-	-	144,919	195,950	51,031	
Administration Salaries																
4001 Salaries	4,487	4,437	4,436	4,436	4,492	4,436	4,701	6,688	-	-	-	-	38,113	61,250	52%	
4002 Employers N.I	440	439	440	439	448	439	480	713	-	-	-	-	3,838	5,650	68%	
4003 Employers superann	725	811	778	777	780	778	785	1,098	-	-	-	-	6,532	9,650	68%	
4011 Fixed Pension Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL	5,652	5,687	5,654	5,652	5,720	5,653	5,966	8,499	-	-	-	-	48,483	76,550	63%	
Town Hall Salaries																
4001 Salaries	5,281	5,478	5,364	5,420	5,388	5,364	5,404	8,731	-	-	-	-	46,430	61,550	75%	
4002 Employers N.I	487	408	434	416	354	355	441	885	-	-	-	-	3,780	5,400	70%	
4003 Employers superann	757	803	768	787	750	752	840	1,372	-	-	-	-	6,829	9,950	69%	
4005 Overtime Cleaning	225	-	-	122	-	122	-	-	-	-	-	-	469	600	78%	
4008 Function Attendants & Casuals	1,098	731	956	938	892	829	1,080	1,224	-	-	-	-	7,748	9,000	86%	
4010 Wages - Maintenance	586	586	586	586	586	586	586	1,055	-	-	-	-	5,157	7,500	69%	
TOTAL	8,434	8,006	8,108	8,269	7,970	8,008	8,351	13,267	-	-	-	-	70,413	94,000	75%	
Town Hall Bar Salaries																
4001 Salaries	374	365	263	376	263	-	168	156	-	-	-	-	1,965	450	437%	
4002 Employers N.I	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4003 Employers superann	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL	374	365	263	376	263	-	168	156	-	-	-	-	1,965	450	437%	
Town Hall Film Shows																
4008 Function Attendants & Casuals	221	219	286	207	200	156	87	156	-	-	-	-	1,534	2,500	61%	
Town Centre Manager																
4001 Salaries	30	-	559	2,894	2,894	2,894	3,226	4,699	-	-	-	-	17,196	20,500	84%	
4002 Employers N.I	-	-	-	317	317	317	317	490	-	-	-	-	1,758	1,450	121%	
4003 Employers superann	-	-	-	726	613	613	613	922	-	-	-	-	3,487	-	0%	
TOTAL	30	-	559	3,937	3,824	3,824	4,156	6,111	-	-	-	-	22,441	21,950	102%	
Civic Salaries																
4001 Salaries	-	-	83	-	-	-	-	-	-	-	-	-	83	500	17%	
4002 Employers N.I	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4003 Employers superann	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL	-	-	83	-	-	-	-	-	-	-	-	-	83	500	17%	
TOTAL	195,950	195,950	195,950	195,950	195,950	195,950	195,950	195,950	195,950	195,950	195,950	195,950	195,950	195,950	195,950	73.96%
																66.67%

Total % of budget used to date **73.96%**
 % of budget should be used to date **66.67%**

Romsey Town Council

Internal Audit Report 2022-23 (Interim)

Chris Hall

Consultant Auditor

*For & 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 systems of internal control and for the conclusions to be reported each year in the Annual Governance and Accountability Return (AGAR).

This report sets out the work undertaken in relation to our initial review for 2022-23, undertaken at our offices and during a visit to the Town Hall on 17 November 2022. We would like to thank the Chief Officer and her team for their assistance and hospitality.

Internal Audit Approach

The objective of this interim review is to provide an appropriate level of assurance to the Council on their governance, procedures and financial control in advance of the main review at the financial year end. Any recommendations, therefore, should be seen as an 'early warning' of issues that need to be addressed in order to provide full and supportable assurances in the Annual Governance and Accountability Return (AGAR) for 2022-23.

In commencing our review for the year, we have again had regard to the materiality of transactions and their susceptibility to potential misrecording or misrepresentation in the year-end Statement of Accounts / 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 Conclusion

Details of the work undertaken on the Council's accounting and other records during this interim review are set out in the following detailed report. We are pleased to offer the Council a reasonable level of assurance on its continuing governance and financial practices, and we see no reason at this time why the Council should not achieve an unqualified report on its 2022-23 accounts at the year end.

We have not seen the need to make any formal recommendations at this time, although we have made a number of observations for continuing improvement throughout this report which we would invite the Council to consider.

While we are aware of, and have commented on, the proposed merger with Romsey Extra Parish Council on 1 April 2023 as a Material Event, given the level of Council consideration of this matter and our discussions with the Chief Officer we can see no reason at this time why this should present any governance or internal financial control problems for the Town Council.

Detailed Report

Maintenance of Accounting Records & Bank Reconciliations

Our objective here is to ensure that the accounting records are being maintained accurately and that no anomalous entries appear in cashbooks or financial ledgers, noting that the Council continues to use the Rialtas Omega accounting package and is supported by the services of DCK Beavers to maintain the financial records.

The Council maintains a range of bank accounts with both Lloyds and TSB Banks, all of which are separately maintained in the Omega system.

We have:

- Agreed the 2022-23 Opening Trial Balance in Omega to the closing 2021-22 figures in the Annual Governance and Accountability Return (AGAR);
- Ensured that the ledger remains “in balance” at the time of audit;
- Ensured that the cost and expenditure coding structure remain appropriate for purpose;
- Checked the Omega bank reconciliations as at 30 September 2022 for all accounts to the supporting bank statements.

We note that bank reconciliations on all accounts are undertaken on a monthly basis. These are then submitted as part of a Finance Report to the Finance & Resources (F&R) Committee for scrutiny. We have commented before on the desirability of implementing a fully independent check by a Councillor who is not a bank signatory, to meet the requirement of Financial Regulation (FR) 2.2. We have discussed the advantages of such a check, in providing an additional level of assurance to both the Council and its staff with the Chief Officer.

Conclusions

There are no specific issues we wish to raise at this time, other than the above observation on the increase in assurance that would be derived from the proper application of the FR2.2 requirement.

Review of Corporate Governance

Our objective here is to ensure that the Council has a robust series of corporate governance policies, procedures and documentation in place; that Council and Committee meetings are conducted in accordance with the adopted Standing Orders (SOs) and that, as far as we are able to ascertain, no actions of a potentially unlawful nature have been or are being considered for implementation.

We note that the Standing Orders (SOs) and Financial Regulations (FRs) were last revised and updated in September 2021. This is normally undertaken on a biennial basis, or when a new version is issued by NALC. However, we understand that these are next likely to be reviewed in September 2023 as a consequence of the intended merger with Romsey Extra Parish Council (REPC) on 1 April 2023.

We note that the Council re-affirmed its eligibility to exercise the General Power of Competence at the Annual Meeting of the Full Town Council in May 2022.

We have commenced our review of the Minutes of the Town Council and Standing Committee meetings for the year to date to establish whether any issues exist that may have an adverse effect, through litigation or other causes, on the Council's current or future financial stability. We note the ongoing discussions concerning the proposed merger with REPC on 1 April 2023.

We note that the Exercise of Public Rights with regard to the 2021-22 Accounts was properly undertaken in accordance with the Accounts and Audit Regulations. We have discussed with the Chief Officer the recent appointment of a new External Auditor (BDO LLP) for 2022-23 and beyond, which we do not believe will have any significant impact on the Council given the record of unqualified external audit reports in previous years.

We note that there is a clear reference on the Council's website to the Transparency Code 2015. We have discussed with the Chief Officer the need to keep such information up to date, with specific reference to the quarterly list of all payments made over £500, and publishing internal audit reports in full.

Conclusion

There are no issues arising in this area of our review warranting formal comment or recommendation at this time, other than the need to keep Transparency Code information up to date.

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 suitable 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;
- 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 note the continuation of sound internal control in this area, with detailed scrutiny being maintained by the Finance and Resources Committee.

We have test-checked a range of significant transactions over the period April to September 2022, with no anomalies found.

We have also examined detail of VAT payments / reclaims processed during the year to date by reference to the accounting software control account with no issues arising.

Conclusion

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

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 to minimise the opportunity for their coming to fruition. We have: -

- Examined the Council's current insurance policy, renewed from 1 April 2022 as part of a 3-year Long Term Agreement with Royal Sun Alliance via WPS brokers. Appropriate levels of cover remain in place: Employers Liability at £10M, Public & Products Liability at £15M, and other covers, including property, which we consider appropriate for the Council's current requirements. We note that the current 3-year Long Term Agreement ends on 31 March 2023, which will allow the Council to re-establish its insurance cover taking into account its new responsibilities arising from the merger with REPC;
- Noted that the Council's Risk Register, which is maintained using the Risk Wizard software package, was reviewed and approved at the Council meeting in May 2022, which satisfies the requirement in Financial Regulations for a minimum annual review. However we feel that a more frequent (say 6-monthly) review would assist the Council in its strategic thinking, with particular regard to the upcoming merger with REPC.

Conclusion

There are no issues arising in this area of our review warranting formal comment or recommendation at this time, other than our observation about more frequent consideration by Council of its risk profile.

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 the level of precept to be drawn down from the Borough Council: also, that an effective reporting and monitoring process is in place. We also aim to ensure that the Council retains appropriate funds in Earmarked Reserves to finance its ongoing spending plans, whilst retaining appropriate sums as a General reserve to cover any unplanned expenditure that might arise.

As the process for determining a budget and Precept for 2023-24 has yet to be concluded, we will review this area during our 2022-23 final review, with particular regard to the effects of the proposed merger with REPC.

Conclusion

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

We shall undertake further work in this important area as part of our 2022-23 final review, ensuring that the 2023-24 Budget setting and Precept determination process has been completed appropriately and that the Council has formally recorded the Precept in the Minutes. At that time we shall also examine the year-end outturn report and level of retained reserves.

Review of Income

The Council receives income, in addition to its Precept, from Town Hall lettings and other services such as Markets and Allotments.

We have undertaken a sample check of income transactions between original invoices for payment, Omega records and bank statements, with no issues arising.

It is noted that Town Hall hire rates were reviewed by the Building & Town Committee at its August 2022 meeting, which is in accordance with FR9.3.

Conclusion

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

Petty Cash Account

While the Council does not maintain a petty cash account for the usual purpose of making small purchases, there are two similar accounts maintained for other purposes: a £300 Bar Float, and an £85 petty cash account held by the Allotment Association.

We note that periodic reconciliations of the bar float is undertaken by the Chief Officer and her team. We will undertake a physical check on this account as part of our year-end review.

With regard to the Allotment account we note that, at the time of audit, this is with the Chief Officer pending the appointment of a new Treasurer by the Allotment Association. We have agreed with the Chief Officer that this account should be reconciled before handover and, as previously recommended, a member of staff should periodically (and particularly at the year-end) check and agree the balance held to Council records, as these are Public Funds.

Conclusion

There are no issues arising in this area of our review warranting formal comment or recommendation at this time, other than our observation about the Allotment petty cash account which we have made before.

Review of Staff Salaries

In examining the Council's payroll function, we aim to confirm that salary payments are in line with the Council approved pay rates and that extant legislation is being appropriately observed as regards adherence to the requirements of HMRC legislation in relation to the deduction and payment over of income tax and NI contributions, together with pension contributions.

We have test-checked the payroll for September 2022, agreeing detail of the basic salary payments to each employee. We have also checked the accuracy of the tax, NI and pension deductions by reference to the relevant tax and NI tables and percentage bandings applying to staff contributing to the Local Government Pension scheme, and payments to the relevant bodies (HMRC and the Hampshire Pension Fund) with no issues arising.

Conclusion

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

Fixed Asset Registers

We note the significant improvements in this area undertaken during 2021-22. In light of that we have not undertaken any substantive work in this area at this time, but will review procedures and the resulting valuation in the 2022-23 AGAR as part of our year-end review.

Conclusion

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

Investments and Loans

The Council currently holds no investments other than its accounts with High Street banks. The Council has an approved Investments Strategy, meeting the requirements of JPAG, which was last reviewed in January 2022. We have discussed with the Chief Officer the possible need for expanding this Strategy to allow for long-term investments, in light of the transfer of balances expected after the merger with REPC, generating an optimum level of interest earnings from Council funds while minimising risk.

We have verified the loan repayment instalments to PWLB (2 loans) to date this year as part of our expenditure review.

Conclusion

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

Rec. Recommendation No.	Response
No recommendations made	