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MELKSHAM WITHOUT PARISH COUNCIL

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Thursday 4th June 2026

To all members of the Council Finance Committee: Councillors John Glover (Chair of Council), David Pafford (Vice Chair of Council), John Doel, Chris Griffiths, Alan Baines, Anne Sullivan and Mark Blackham.

Dear Finance Committee members

You are invited to attend the **Finance Committee meeting** which will be held on **Monday 15th June 2026 at 7.00pm** at **Melksham Without Parish Council Offices (First Floor), Melksham Community Campus, Market Place, SN12 6ES** to consider the agenda below:

PLEASE NOTE THAT THERE IS WORK BEING UNDERTAKEN IN THE CAMPUS CARPARK SO LEAVE PLENTY OF TIME TO ARRIVE AND FIND A PARKING SPACE AS THERE WILL BE FEWER SPACES AVAILABLE THAN USUAL. YOU MAY NEED TO USE ALTERNATIVE CAR PARKS IN THE AREA.

TO ACCESS THE MEETING REMOTELY, PLEASE FOLLOW THE ZOOM LINK BELOW. THE LINK WILL ALSO BE POSTED ON THE PARISH COUNCIL WEBSITE WHEN IT GOES LIVE SHORTLY BEFORE 7PM.

Click link here:

<https://us02web.zoom.us/j/2791815985?pwd=Y2x5T25DRlVWVU54UW1YWWE4NkNrZz09&omn=81502713070>

Or go to www.zoom.us or Phone 0131 4601196 and enter: **Meeting ID: 279 181 5985**

Passcode: 070920. Instructions on how to access Zoom are on the parish council website

www.melkshamwithout-pc.gov.uk. If you have difficulties accessing the meeting please call (do not text) the out of hours mobile: 07341 474234

To access the agenda online please scan the below QR code.

YOU CAN ACCESS THE AGENDA PAPERS HERE

Yours sincerely

Teresa Strange, Clerk



Serving rural communities around Melksham

AGENDA

1. **Welcome and Housekeeping**
2. To receive **Apologies and approval of reasons given.**
3. **Chairman & Vice Chair of Finance Committee for 2026/27**
 - a) To elect **Chair** of Finance Committee for 2026/27
 - b) To elect **Vice-Chair** of Finance Committee for 2026/27
 - c) To note Scheme of Delegation for the Finance Committee
 - d) To receive update on banking signatories due to change of Finance Committee membership
4.
 - a) To receive **Declarations of Interest**
 - b) To consider for approval any **Dispensation Requests** received by the Clerk and not previously considered.
5. To consider holding items in Closed Session due to confidential nature Under the Public Bodies (Admission to Meetings) Act 1960, the public and representatives of the press and broadcast media be excluded from the meeting during consideration of business, where publicity would be prejudicial to the public interest because of the confidential nature of the business to be transacted.
6. **Public Participation**
7. **Financial Regulations:**
 - a) To review Finance Regulations
 - b) To approve use of BACS for parish council payments as per financial reg 7.9.
8. To review the Smaller Authorities' Proper Practices Panel) (SAPPP) Practitioners' Guide dated March 26.
9. **Statement of Accounts & Accompanying Report 2025/26:**
 - a) To note Finance Committee minutes 5th January 2026 (Budget setting) annotated with actual figures for 2025/26
 - b) To review draft Statement of Accounts and Accompanying Report for 2025/26 and note general reserve fund figure.
 - c) To note the Bank Reconciliation as at 31st March 2026
 - d) To review and approve Reserves breakdown as at 31st March 2026
 - e) To review and approve receipts and spend of CIL (Community Infrastructure Levy) for 2025/26
 - f) To review and approve spend of Sandridge Solar Farm community funding for 2025/26

- g) To recommend for approval by Full Council the Statement of Accounts & Annual Report (including all items to meet transparency) for the year ending 31st March 2026.
- h) To review and approve the ICO Model Publication Scheme (as per standing orders 11, 20 and 21) and schedule of charges.

10. Audit:

- a) To note no action to be taken as result of External Audit report for 2024/25.
 - b) To review Internal Auditor's reports for 2025/26
 - c) **Internal Control:**
 - i. To review the current internal control policy.
 - ii. To consider effectiveness of internal control and arrange for internal control councillor visit.
 - d) To note guidance from [External Auditors](#)
 - e) **Assertion 10:**
 - i. To consider advice on assertion 10
 - ii. To approve the parish council Website accessibility statement
 - f) To consider answers to Section 1 (Annual Governance Statement) of External Audit documentation (Full Council will also need to consider separately when they meet on 29th June).
 - g) To recommend for approval by Full Council the External Audit Annual Return and additional information requested
 - h) To note key dates for Exercise of Public Rights
11. To agree amount to charge Berryfield Village Hall Trust for building insurance from 1st June 2026 to 31st May 2027
12. **Beanacre Play Area project:** To consider setting a budget for the refurbishment of the play area in order to obtain accurate design concepts and costings
13. **Allotments:** To consider allotment rent charges for the allotment year starting 1st October 2027
14. **Finance System:** To consider the quotation and benefits of transferring to RialtasWeb.
15. To review Council's and Staff subscriptions for 2026/27
16. To review and approve list of regular payments for authorisation for 2026/27 (as per Fin Reg 6.6)
17. To review and approve Direct Debits & Standing Orders for 2026/27

Copy to: All Councillors



MELKSHAM WITHOUT PARISH COUNCIL

COMMITTEE STRUCTURE AND TERMS OF REFERENCE

Reviewed and adopted at the Annual Council Meeting on Monday 18th May 2026

1. NUMBER AND NAMES OF COMMITTEES

There shall be five Standing Committees of the Parish Council called:-

1. Finance Committee
2. Planning Committee
3. Staffing Committee
4. Asset Management Committee
5. Highways, Footpaths and Streetscene Committee

2. PURPOSE & DELEGATED AUTHORITY

The purpose of committees is to assist the Council as a whole to fulfil its responsibilities and functions as swiftly and efficiently as possible, by ensuring matters are thoroughly examined so that decisions are based on well-informed opinion. The Council as a corporate body, has ultimate responsibility for committee activities and committees report to the main Council. All committee recommendations and decisions will therefore be formally recorded by the Clerk and referred to the main Council for final ratification and approval. Where the Council chooses to delegate authority to a committee this will be done via a formal Council resolution prior to the Committee meeting.

3. FREQUENCY OF MEETINGS & FUNCTION

While the five main committees are Standing Committees, the frequency of meetings for committees will vary according to their function and responsibilities.

- 3.1. Finance Committee:** The Finance Committee will meet at least 3 times per year in May/June, March and January. It will function to:

- a) Be responsible for all Council matters directly relating to finance and spending
- b) Prepare and monitor the Council budget (January)
- c) Recommend the Council precept, based on budget requirements (January)
- d) Ensure Council funds are managed and invested for maximum return
- e) Consider grant applications and allocate grant aid (March (February in an election year)
- f) Carry out an Annual Review of the Council Insurance Policy to ensure Council assets are properly insured and liabilities covered (May)
- g) Carry out an Annual Review of Financial Regulations (May/June) & Risk Register (January)
- h) Carry out a review of Year End Accounts, Audit requirements and Compliance to Transparency Code (May/June)
- i) Finance Committee members will sign cheques and authorise online bank and CCLA payments and transfers and supporting documentation monthly and as required (2 signatories) in line with Financial Regulations.



Melksham Without Parish Council FINANCIAL REGULATIONS 2025

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~~These Financial Regulations were recommended at the Finance Committee on Monday 2nd June 2025 (min.054/25) and adopted by the Full Council at its meeting held on Monday 16th June 2025. For review at the Finance Committee 15th June 2026~~

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1. General

- 1.1. These Financial Regulations govern the financial management of the council and may only be amended or varied by resolution of the council. They are one of the council's governing documents and shall be observed in conjunction with the council's Standing Orders.
- 1.2. Councillors are expected to follow these regulations and not to entice employees to breach them. Failure to follow these regulations brings the office of councillor into disrepute.
- 1.3. Wilful breach of these regulations by an employee may result in disciplinary proceedings.
- 1.4. In these Financial Regulations:
 - 'Accounts and Audit Regulations' means the regulations issued under 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.
 - "Approve" refers to an online action, allowing an electronic transaction to take place.
 - "Authorise" refers to a decision by the council, or a committee or an officer, to allow something to happen.
 - 'Proper practices' means those set out in *The Practitioners' Guide*
 - *Practitioners' Guide* refers to the guide issued by the Smaller Authorities' Proper Practices Panel (SAPPP), and published by NALC in England or Governance and Accountability for Local Councils in Wales – A Practitioners Guide jointly published by One Voice Wales and the Society of Local Council Clerks in Wales.
 - 'Must' and **bold text** refer to a statutory obligation the council cannot change.
 - 'Shall' refers to a non-statutory instruction by the council to its members and staff.
- 1.5. The Responsible Financial Officer (RFO) holds a statutory office, appointed by the council. The Clerk has been appointed as RFO and these regulations apply accordingly. The RFO;
 - acts under the policy direction of the council;
 - administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
 - determines on behalf of the council its accounting records and control systems;
 - ensures the accounting control systems are observed;
 - ensures the accounting records are kept up to date;
 - seeks economy, efficiency and effectiveness in the use of council resources; and
 - produces financial management information as required by the council.
- 1.6. **The council must not delegate 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;**
- **declaring eligibility for the General Power of Competence; and**
- **addressing recommendations from the internal or external auditors**

1.7. In addition, the council shall:

- determine and regularly review the bank mandate for all council bank accounts;
- authorise any grant or single commitment in excess of £5,000; and
- in respect of the annual salary for any employee have regard to recommendations about annual salaries of employees made by the relevant committee in accordance with its terms of reference.

2. Risk management and internal control

- 2.1. **The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.**
- 2.2. The Clerk with the RFO shall prepare, for approval by the council, a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.
- 2.3. When considering any new activity, the Clerk with the RFO shall prepare a draft risk assessment including risk management proposals for consideration by the council.
- 2.4. **At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.**
- 2.5. **The accounting control systems determined by the RFO must include measures to:**
 - **ensure that risk is appropriately managed;**
 - **ensure the prompt, accurate recording of financial transactions;**
 - **prevent and detect inaccuracy or fraud; and**
 - **allow the reconstitution of any lost records;**
 - **identify the duties of officers dealing with transactions and**
 - **ensure division of responsibilities.**
- 2.6. Bank reconciliations for all accounts shall be reviewed, signed and dated each month by two Finance Committee members. At least once in each quarter, and at each financial year end, the bank reconciliations for all accounts are presented to

the Full Council for review, ~~and two finance committee members will sign and date them.~~

Commented [MR1]: Have updated this a little bit as it gives the impression that the bank recs are only signed and dated once a quarter when presented to the council but they are signed every month by the two finance councillors authorising the payments.

- 2.7. Regular back-up copies shall be made of the records on any council computer and stored either online or in a separate location from the computer. The council shall put measures in place to ensure that the ability to access any council computer is not lost if an employee leaves or is incapacitated for any reason.

3. Accounts and audit

- 3.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations.
- 3.2. **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;**
- 3.3. The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual Governance and Accountability Return.
- 3.4. The RFO shall complete and certify the annual Accounting Statements of the council contained in the Annual Governance and Accountability Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them (with any related documents) to the council, within the timescales required by the Accounts and Audit Regulations.
- 3.5. **The council must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices.**
- 3.6. **Any officer or member of the council must make available such documents and records 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.
- 3.7. The internal auditor shall be appointed by the council and shall carry out their work to evaluate the effectiveness of the council's risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide.
- 3.8. The council shall ensure that the internal auditor:
- is competent and independent of the financial operations of the council;
 - reports to council in writing, or in person, on a regular basis with a minimum of one 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 management or control of the council

3.9. 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.

3.10. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as described in The Practitioners Guide.

3.11. 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 documents required by the Local Audit and Accountability Act 2014, or any superseding legislation, and the Accounts and Audit Regulations.

3.12. The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

4. Budget and precept

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

4.2. Budgets for salaries and wages, including employer contributions shall be reviewed by the council at least annually in January for the following financial year and the final version shall be evidenced by a **hard copy schedule signed by the Clerk and the Chair of the Council or Staffing committee.** The RFO will inform committees of any salary changes impacting on their budget requirement for the coming year in good time.

4.3. The RFO shall prepare a draft budget and associated documents with detailed estimates of all income and expenditure for the following financial year and will be provided to the Councillors in December for discussion at the January Finance Committee meeting, taking account of the lifespan of assets and cost implications of repair or replacement.

4.4. Unspent budgets for completed projects shall not be carried forward to a subsequent year. Unspent funds for partially completed projects may only be carried forward with the formal approval of the full council.

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- 4.5. Each committee (if any) shall review its draft budget and submit any proposed amendments to the council finance committee not later than the end of November each year.
- 4.6. The draft budget with any committee proposals and forecast for the year end, including any recommendations for the use or accumulation of reserves, shall be considered by the finance committee and a recommendation made to the Full Council.
- 4.7. Having considered the proposed budget and year end forecast, the council shall determine its council tax requirement by setting a budget. The council shall set a precept for this amount no later than the end of February for the ensuing financial year.
- 4.8. **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 disclose at the start of the meeting that Section 106 applies to them.**
- 4.9. The RFO shall **issue the precept to the billing authority no later than the end of February** and supply each member with a copy of the agreed annual budget.
- 4.10. The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.
- 4.11. Any addition to, or withdrawal from, any earmarked reserve shall be agreed by the council or relevant committee.

5. Procurement

- 5.1. **Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works should ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers.
- 5.2. The RFO should verify the lawful nature of any proposed purchase before it is made and in the case of new or infrequent purchases, should ensure that the legal power being used is reported to the meeting at which the order is authorised and also recorded in the minutes.
- 5.3. Every contract shall comply with the council's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.
- 5.4. **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 Procurement Act 2023 and The Procurement Regulations 2024 or any superseding legislation ("the Legislation"), must be followed in respect of the tendering, award and notification of that contract.**
- 5.5. Where the estimated value is below the Government threshold, the council shall (with the exception of items listed in paragraph 5.12) obtain prices as follows:
- 5.6. For contracts estimated to exceed £40,000 excluding VAT, the Clerk shall seek formal tenders from at least three suppliers agreed by the council OR advertise an

open invitation for tenders in compliance with any relevant provisions of the Legislation. Tenders shall be invited in accordance with Appendix 1.

5.7. **For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation regarding the publication of invitations and notices.**

5.8. For contracts greater than £3,000 excluding VAT the Clerk or RFO shall seek at least 3 fixed-price quotes;

5.9. where the value is between £500 and £3,000 excluding VAT, the Clerk or RFO shall try to obtain 3 estimates which might include evidence of online prices, or recent prices from regular suppliers.

The council does not need to obtain alternative quotations for council standardised items (benches, bins and noticeboards) or for their installation provided they are delivered to the council's ground contractor's yard.

5.10. For smaller purchases, the clerk shall seek to achieve value for money.

5.11. **Contracts must not be split to avoid compliance with these rules.**

5.12. The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below:

- i. specialist services, such as legal professionals acting in disputes;
- ii. repairs to, or parts for, existing machinery or equipment;
- iii. works, goods or services that constitute an extension of an existing contract;
- iv. goods or services that are only available from one supplier or are sold at a fixed price.

5.13. When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the council or relevant committee. Avoidance of competition is not a valid reason.

5.14. The council shall not be obliged to accept the lowest or any tender, quote or estimate.

5.15. Individual purchases within an agreed budget for that type of expenditure may be authorised by:

- the Clerk, under delegated authority, for any items below £500 excluding VAT.
- the Clerk, in consultation with the Chair of the Council or Chair of the appropriate committee, for any items below £2,000 excluding VAT.
- the Clerk in conjunction with the Chairman of Council or Chairman of the Asset Management Committee for additional works for the Bowerhill Jubilee Sports Field football pitches to mitigate adverse playing conditions, to a cumulative value of £1,000 in any year.
- a duly delegated committee of the council for all items of expenditure within their delegated budgets for items under £5,000 excluding VAT;

- in respect of grants, a duly authorised committee within any limits set by council and in accordance with any policy statement agreed by the council. Any Revenue or Capital Grant in excess of £5,000 shall before payment, be subject to ratification by resolution of the council.
- the council for all items over £5,000 excluding VAT;

Such authorisation must be supported by a minute (in the case of council or committee decisions) or other auditable evidence trail such as authorisation slip duly signed by the Clerk, and where necessary also by the appropriate Chairman; or Email correspondence.

- 5.16. No individual member, or informal group of members may issue an official order or make any contract on behalf of the council.
- 5.17. No expenditure may be authorised that will exceed the budget for that type of expenditure other than by resolution of the council or a duly delegated committee acting within its Terms of Reference except in an emergency.
- 5.18. In cases of serious risk to the delivery of council services or health and safety of councillors, staff and residents, the clerk may authorise expenditure of up to £2,000 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to the council as soon as practicable thereafter.
- 5.19. 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.
- 5.20. An official order or letter shall be issued for all work, goods and services above £500 excluding VAT unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained, along with evidence of receipt of goods.
- 5.21. Any ordering system can be misused and access to them shall be controlled by the RFO.

6. Banking and payments

- 6.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO and authorised by the council; banking arrangements shall not be delegated to a committee. The council has resolved to bank with Lloyds Bank, Unity Trust Bank and hold funds in the CCLA Public Sector Deposit Fund. The arrangements shall be reviewed regularly for security and efficiency. When a member of staff or finance committee resigns from the council the Clerk/ Officers have authority to remove that member from the bank mandate immediately. This should be placed on the following Full Council meeting agenda for ratification by members. In the event that all bank signatories are no longer part of the council, for example, following an election or resignation of the whole Finance Committee, to alleviate the risk to council continuity, arrangements are to be made with the

existing bank authorisers to remain in place until bank arrangements can be made with the new bank signatory councillors.

- 6.2. The council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. Wherever possible, more than one person should be involved in any payment, for example by dual online authorisation or dual cheque signing. Even where a purchase has been authorised, the payment must also be authorised and only authorised payments shall be approved or signed to allow the funds to leave the council's bank.
- 6.3. All invoices for payment should be examined for arithmetical accuracy, analysed to the appropriate expenditure heading and verified to confirm that the work, goods or services were received, checked and represent expenditure previously authorised by the council before being certified by the RFO. {Where the certification of invoices is done as a batch, the RFO will also sign the list of invoices.
- 6.4. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of employment) may be summarised to avoid disclosing any personal information.
- 6.5. All payments shall be made by online banking or cheque, in accordance with a resolution of the council or duly delegated committee or a delegated decision by an officer, unless the council resolves to use a different payment method.
- 6.6. For each financial year the Clerk & RFO may draw up a schedule of regular payments due in relation to a continuing contract or obligation (such as Salaries, PAYE, National Insurance, pension contributions, rent, rates, regular maintenance contracts and similar items), which the council or a duly delegated committee may authorise in advance for the year}.
- 6.7. A full list of payments shall be reported to the next appropriate meeting of the council for information only and appended to the Minutes of that meeting.
- 6.8. The Clerk and RFO shall have delegated authority to authorise payments only in the following circumstances:
 - i. any payments of up to £1,500 including VAT, within an agreed budget which is based on the limit set in the corporate multi pay card policy.
 - ii. payments of up to £2,000 excluding VAT in cases of serious risk to the delivery of council services or to public safety on council premises. The Clerk shall report such action to the Chair as soon as possible and to the council as soon as practicable thereafter.
 - iii. any payment necessary to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998 or to comply with contractual terms, where the due date for payment is before the next scheduled meeting of the council, where the Clerk and RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council or finance committee.

- iv. Fund transfers within the councils banking arrangements up to the sum of £50,000, provided that a list of such payments shall be submitted to the next appropriate meeting of council or finance committee.
 - v. An expenditure item authorised under 6.9 below (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting of council or finance committee.
- 6.9. All payments made are either recurring payments on a regular basis as per 6.6 OR approved resolutions to proceed with a contract or purchase. They are therefore already approved by the council and do not require another authorisation resolution at a council/ committee meeting before payment is made. The RFO shall present a schedule of payments requiring authorisation, and, together with the relevant invoices, present the schedule to the two authorising Finance Committee members that month. The appropriate Finance Committee member shall review the schedule for compliance, and having been satisfied, shall authorise payment by authorising the online bank payments set up and/or signing a cheque if appropriate. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting following which the payments were authorised.

7. Electronic payments

- 7.1. Where internet banking arrangements are made with any bank, the Clerk & RFO shall be appointed as the Service Administrator. In addition, the Finance & Amenities Officer will have separate log on details for audit trail purposes and will set up electronic payments on the council's behalf. The bank mandate agreed by the council shall identify a number of councillors who will be authorised to approve transactions on those accounts and a minimum of two people will be involved in any online approval process. The Clerk and Finance & Amenities Officer are set up to access the council's bank accounts to view and set up payments only, but not to authorise any payments. No signatory should be involved in approving and authorising any payment to themselves.
- 7.2. All authorised signatories shall have access to view the council's bank accounts online. Councillor signatories only have online access to view the Unity Trust Bank account which is where online payments are made. No online payments are made out of the Lloyds Current Account or the CCLA Public Sector Deposit Fund but bank statements for each account are made available to the Full Council once a quarter with the bank reconciliations and two finance committee members see the bank statements each month when signing off the bank reconciliations for the previous month. Both the Clerk & RFO and Finance & Amenities Officer have online access to view only the Lloyds Current Account and view and set up payments on the Unity Trust Bank Account. The CCLA Public Sector Deposit fund is not currently running on an online forum and communications are undertaken via email.
- 7.3. No employee or councillor shall disclose any PIN or password, relevant to the council or its banking, to anyone not authorised in writing by the council or a duly delegated committee.

- 7.4. The Service Administrator (Clerk & RFO or Finance & Amenities Officer) shall set up all items due for payment online. A list of payments for approval, together with copies of the relevant invoices, shall be printed out for the two agreed signatories for that month to authorise in the office or, in the instance where payments are required to be authorised outside of the payment run, sent by email to two authorised signatories.
- 7.5. Two Finance Committee councillors who are authorised signatories shall check the payment details against the invoices before approving each payment using the online banking system.
- 7.6. Evidence shall be retained showing which members approved the payment online
- 7.7. A full list of all payments made in a month shall be provided to the next Full Council meeting and appended to the minutes.
- 7.8. With the approval of the council in each case, regular payments (such as gas, electricity, telephone, broadband, water, National Non-Domestic Rates, refuse collection, pension contributions and HMRC payments) may be made by variable direct debit, provided that the instructions are signed/approved online by two authorised members. The approval of the use of each variable direct debit shall be reviewed by the council at least every two years.
- 7.9. Payment may be made by BACS or CHAPS by resolution of the council provided that each payment is approved online by two authorised bank signatories, evidence is retained and any payments are reported to the council at the next meeting. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.
- 7.10. If thought appropriate by the council, regular payments of fixed sums may be made by banker's standing order, provided that the instructions are signed or approved online by two members, evidence of this is retained and any payments are reported to council when made. The approval of the use of a banker's standing order shall be reviewed by the council at least every two years.
- 7.11. Account details for suppliers may only be changed upon written notification by the supplier verified by two of the Clerk and RFO, Finance & Amenities Officer or a member. This is a potential area for fraud and the individuals involved should ensure that any change is genuine. Data held should be checked with suppliers in the event of a change of circumstances.
- 7.12. Members and officers shall ensure that any computer used for the council's financial business has adequate security, with anti-virus, anti-spyware and firewall software installed and regularly updated.
- 7.13. Remembered password facilities other than secure password stores requiring separate identity verification should not be used on any computer used for council banking. For access to the council's records, this is available via a password protected list held on the shared drive which is consistently updated. All members of Office staff have knowledge of this password, and therefore, access to council

records can be made by all staff should the Clerk be unavailable. Regular back up copies of the records on any of the office computers are stored on the Cloud and can be accessed via Office 365. A password management system can be used. For clarity, the Clerk/RFO and Finance & Amenities Officer do not store their individual bank login details on the shared list.

8. Cheque payments

- 8.1. Cheques or orders for payment in accordance with a resolution or delegated decision shall be signed by two Finance Committee members and countersigned by the Clerk.
- 8.2. A signatory having a family or business relationship with the beneficiary of a payment shall not, under normal circumstances, be a signatory to that payment. Two members who are bank signatories, who are married or cohabiting, are not permitted to authorise the same bank transaction.
- 8.3. To indicate agreement of the details on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall also initial the cheque counterfoil and invoice.
- 8.4. Any signatures obtained away from council meetings shall be reported by email to the council and reported at the next convenient meeting.

9. Payment cards

- 9.1. Any Debit Card issued for use will be specifically restricted to the Clerk & RFO and will also be restricted to a single transaction maximum value of £1,500 unless authorised by council or finance committee in writing before any order is placed.
- 9.2. A corporate Multi Pay payment card may be issued to employees with varying limits. These limits will be set by the council's Finance Committee. Transactions and purchases made will be reported to the council and authority for topping-up shall be at the discretion of the council relevant committee. Use of the card is governed by the council's "Use of corporate Multipay Payment Card Policy".
- 9.3. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk & RFO and any balance shall be paid in full each month. Any trade card account opened by the parish council, named Trade UK (Screwfix) will be restricted for use by the following employees:

Clerk and RFO limit as per financial regulation 9.1

Caretaker with a limit of £50 per month

If required items by the caretaker exceed the monthly spend limit in place, this will require prior approval from the Clerk before purchase under her approved limit. If items exceed the Clerk's limit, it will need to go to Full Council for their approval. Payment for items purchased on Trade UK card will be paid at the next possible payment run, following the receipt of appropriate invoices and statements.

- 9.4. Personal credit or debit cards of members or staff shall not be used except for expenses of up to £1,500 including VAT, incurred in accordance with council policy.

10. Petty Cash

11. 10.1 The council will not maintain any form of cash float. All cash received must be banked intact. Any payments made in cash by the Clerk & RFO] (for example for postage or minor stationery items) shall be refunded on a regular basis, at least quarterly. Payment of salaries and allowances

11.1. As an employer, the council must make arrangements to comply with the statutory requirements of PAYE legislation.

11.2. Councillors allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment.

11.3. Salary rates shall be agreed by the council, or a duly delegated committee. No changes shall be made to any employee's gross pay, emoluments, or terms and conditions of employment without the prior consent of the council or relevant committee. **This needs to be clarified as any nationally agreed NJC increase is a contractual thing, and as officers we only ask members "to note" on the agenda – this is different to a change in scale point which would be recommended by the Staffing Committee and approved by Full Council – I think the two different things need clarifying under this regulation. Suggested wording:**

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11.3 Salary grades, scale points and any discretionary changes to an employee's gross pay, emoluments, or terms and conditions of employment shall be agreed by the council or a duly delegated committee, in accordance with the council's staffing arrangements and any relevant terms of reference.

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11.4 Nationally agreed pay awards, including NJC pay awards, and any contractual increments or changes arising automatically under an employee's existing contract of employment, shall be implemented by the Clerk/RFO and reported to the council for noting. Such implementation shall not require further approval, provided it is in accordance with the employee's contract and any budget provision agreed by the council.

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11.5 No other change shall be made to any employee's gross pay, emoluments, salary grade, scale point, or terms and conditions of employment without the prior approval of the council or the relevant duly delegated committee.

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~~11.3.~~

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11.4. Payment of salaries shall be made, after deduction of tax, national insurance, pension contributions and any similar statutory or discretionary deductions, on the 28th of each month or the nearest earlier working day as stipulated in the employment contracts.

11.5. Deductions from salary shall be paid to the relevant bodies within the required timescales, provided that each payment is reported, as set out in these regulations above.

11.6. Each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a payroll control account or other separate confidential record, with the total of such payments each calendar month reported in the cashbook. Payroll reports will be reviewed by Staffing Committee the Internal Auditor, and the councillor conducting an internal control visit to ensure that the correct payments have been made.

11.7. Any termination payments shall be supported by a report to the council, setting out a clear business case. Termination payments shall only be authorised by the full council.

11.8. Before employing interim staff, the council must consider a full business case.

12. Loans and investments

12.1. Any application for Government approval to borrow money and subsequent arrangements for a loan must be authorised by the full council and recorded in the minutes. All borrowing shall be in the name of the council, after obtaining any necessary approval.

12.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State (such as Hire Purchase, Leasing of tangible assets or loans to be repaid within the financial year) must be authorised by the full council, following a written report on the value for money of the proposed transaction.

12.3. The council shall consider the requirement for an Investment Strategy and Policy in accordance with Statutory Guidance on Local Government Investments, which must be written in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.

12.4. All investment of money under the control of the council shall be in the name of the council.

12.5. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.

12.6. Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, shall be made in accordance with these regulations.

13. Income

13.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.

13.2. The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Clerk. The Clerk & RFO shall be responsible for the collection of all amounts due to the council.

13.3. Any sums found to be irrecoverable and any bad debts shall be reported to the council by the RFO and shall be written off in the year. The council's approval shall be shown in the accounting records.

13.4. All sums received on behalf of the council shall be deposited intact with the council's bankers, with such frequency as the RFO considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.

13.5. Personal cheques shall not be cashed out of money held on behalf of the council.

13.6. The RFO shall ensure that VAT is correctly recorded in the council's accounting software and Any repayment claim under section 33 of the VAT Act 1994 shall be

made quarterly where the claim exceeds £100 and at least annually at the end of the financial year.

13.7. Where significant sums of cash are regularly received by the council, the RFO shall ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control record such as ticket issues, and that appropriate care is taken for the security and safety of individuals banking such cash.

13.8. Any income that is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the council (to meet expenditure already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any council meeting.

14. Payments under contracts for building or other construction works

14.1. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments, which shall be made within the time specified in the contract based on signed certificates from the architect or other consultant engaged to supervise the works.

14.2. Any variation of, addition to or omission from a contract must be authorised by the council to the contractor in writing, with the council being informed where the final cost is likely to exceed the contract sum by 5% or more, or likely to exceed the budget available.

15. Stores and equipment

15.1. The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.

15.2. Delivery notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.

15.3. Stocks shall be kept at the minimum levels consistent with operational requirements.

15.4. The RFO shall be responsible for periodic checks of stocks and stores

16. Assets, properties and estates

16.1. The Clerk shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council.

16.2. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date, with a record of all properties held by the council, their location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held, in accordance with Accounts and Audit Regulations.

16.3. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

16.4. No interest in land shall be purchased or otherwise acquired, sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a written report shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate where required by law).

16.5. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, except where the estimated value of any one item does not exceed £500. In each case a written report shall be provided to council with a full business case.

17. Insurance

17.1. The RFO shall keep a record of all insurances effected by the council and the property and risks covered, reviewing these annually before the renewal date in conjunction with the council's review of risk management.

17.2. The Clerk & RFO shall give prompt notification to the Finance & Amenities Officer of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.

17.3. The Clerk & RFO shall be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to the council at the next available meeting. The RFO shall negotiate all claims on the council's insurers

17.4. All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined annually by the council, or duly delegated committee.

18. [Charities]

18.1. Where the council is sole managing trustee of a charitable body the Clerk and RFO shall ensure that separate accounts are kept of the funds held on charitable trusts and separate financial reports made in such form as shall be appropriate, in accordance with Charity Law and legislation, or as determined by the Charity Commission. The Clerk and RFO shall arrange for any audit or independent examination as may be required by Charity Law or any Governing Document.]

19. Suspension and revision of Financial Regulations

19.1. The council shall review these Financial Regulations annually and following any change of ~~clerk-Clerk~~ or RFO. The Clerk shall monitor changes in legislation or proper practices and advise the council of any need to amend these Financial Regulations.

19.2. The council may, by resolution duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations, provided that reasons for the suspension are recorded and that an assessment of the risks arising has been

presented to all members. Suspension does not disapply any legislation or permit the council to act unlawfully.

19.3. The council may temporarily amend these Financial Regulations by a duly notified resolution, to cope with periods of absence, local government reorganisation, national restrictions or other exceptional circumstances.

Appendix 1 - Tender process

- 1) Any invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases.
- 2) 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.
- 3) 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 sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of council.
- 4) Where an electronic tendering process is used, the council shall use a specific email address that will be monitored to ensure that nobody accesses any tender before the expiry of the deadline for submission.
- 5) Any invitation to tender issued under this regulation shall be subject to Standing Order 18 and shall refer to the terms of the Bribery Act 2010.
- 6) Where the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.

Note update to Fin regs Full Council 26th January 2026 to increase the delegated authority limit for the Clerk (under financial regulation 6.8iv) to £50,000 (changed from £10,000).

Note update to Fin regs Full Council 23rd March 2026: Fin Reg 5.9 to state that the council does not need to obtain alternative quotations for council standardised items (benches, bins and noticeboards) or for their installation provided they are delivered to the council's ground contractor's yard.

Practitioners' Guide 2026/27

Governance and accountability for smaller authorities in England

Jointly published by the **Smaller Authorities Proper Practices Panel** with:



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INTRODUCTION

The Smaller Authorities' Proper Practices Panel (SAPPP), formally the Joint Panel on Accountability and Governance (JPAG), is responsible for issuing proper practices about the governance and accounts of smaller authorities. Its membership consists of sector representatives from the National Association of Local Councils (NALC), the Society of Local Council Clerks (SLCC) and the Association of Drainage Authorities (ADA). Together with stakeholder partners representing the Ministry of Housing, Communities and Local Government (MHCLG), the Chartered Institute of Public Finance and Accountancy (CIPFA), the National Audit Office (NAO), a representative of internal auditors and a representative of the external audit firms appointed to smaller authorities.

SAPPP's members are as follows:

- Alan Mellor, Society of Local Council Clerks (Chair)
- Robert Pritchard, National Association of Local Councils
- Sallyanne Jeffrey, Association of Drainage Authorities
- Matthew Hemsley, Ministry of Housing, Communities and Local Government
- Paul Lambert, Department of Environment, Food and Rural Affairs
- Naomi Whitmore, Chartered Institute of Public Finance and Accountancy
- Andrew Kendrick, National Audit Office
- Carolyn Rossiter, representative of external auditors
- Annie Child, Smaller Authorities' Audit Appointments Ltd (SAAA)
- Mark Mulberry, representative of internal auditors
- Derek Kemp, co-opted member

SAAA provides the secretariat to SAPPP.

SAPPP'S terms of reference can be found on the [NALC website](#).

All queries should be sent to admin@saaa.co.uk

FOREWORD

The Practitioners' Guide ('the guide') is issued by the Smaller Authorities' Proper Practices Panel (SAPPP) to support the preparation by smaller authorities in England of statutory annual accounting and governance statements found in the Annual Governance and Accountability Return.

This 2026 edition of the Guide applies in respect of financial years commencing on or after 1 April 2026. Thus the 'proper practices' laid down in Sections 1,2 and 3 of this edition of the Guide must be applied in the financial year ending 31 March 2027 and the Annual Governance and Accountability Return ('AGAR') for the year ending 31 March 2027 ('the 2027 AGAR') must be prepared in accordance with Sections 1,2 and 3 of this edition of the Guide. Note that the comparative figures (the figures for the year ended 31 March 2026 included in the 2027 AGAR) must be stated on the same basis as the figures for the year ending 31 March 2027.

The 'proper practices' in this edition of the guide may be applied in preparing the AGAR for the year ending 31 March 2026 but this is not mandatory. Again, comparative figures must be stated on the same basis. *Although this is for the 26/27 financial year it is best practice to use for 25/26 too*

In accordance with [The Local Audit \(Amendment of Definition of Smaller Authority\) Regulations 2025](#), an authority is a 'smaller authority' if the higher of the authority's gross income for the year and its gross expenditure for the year does not exceed £15m. For the purposes of the [Accounts and Audit Regulations 2015](#), a smaller authority may also be referred to as a 'Category 2 authority'. This guide uses the term 'authority' to refer to all types of smaller authority. For the purposes of the Practitioners' Guide, this will include local councils (parish and town councils), parish meetings, internal drainage boards and 'other' authorities (including charter trustees, conservation bodies, port health authorities, harbour boards and crematorium boards). *MWPC is a 'smaller authority'*

This does not affect MWPC but note that this threshold has been increased from £6.5m to £15m

Smaller authorities with no financial transactions meet their responsibility to produce accounts by completing Form 1 of the Annual Governance and Accountability Return.

Smaller authorities where the higher of gross income or gross expenditure was £25,000 or less, that meet the eligibility criteria set out in [Regulation 9\(3\) of the Local Audit \(Smaller Authorities\) Regulations 2015](#), and that wish to certify themselves as exempt from a limited assurance review should complete Form 2 of the Annual Governance and Accountability Return.

All remaining smaller authorities should complete Form 3 of the Annual Governance and Accountability Return. *MWPC*

It is important to complete these returns on time and in line with the requirements set out here and in the AGAR.

Sections 1, 2 and 3 of this guide represents the proper accounting and governance practices ('proper practices') referred to in statute. They set out for responsible financial officers the appropriate standard of financial and governance reporting for smaller authorities and are mandatory. Although a parish meeting is a relevant authority, there are some circumstances where legislative requirements differ. As a result, SAPP is agreed on the way in which proper practices set out in this Practitioners' Guide apply differently to parish meetings, and separate AGARs (suffixed PM) have been produced for this purpose:

- a) The chair of the parish meeting should sign the Annual Governance and Accountability Return and Exemption Certificate where appropriate.
- b) It will be acceptable for parish meetings with no website to publish their notices on a noticeboard for a period of 14 days, as required by [2\(5\)\(b\)\(ii\) of the Accounts and Audit Regulations 2015](#), in relation to public rights and exemption from a limited assurance review.

Section 4 of the guide sets out the non-statutory best practice guidance relating to internal audit which authorities are required to consider.

Section 5 of the guide provides supporting information and practical examples to assist smaller authority officers to manage their governance and financial affairs and is not mandatory.

The guide is intended as a working tool for smaller authorities, providing not only the common 'rules' for completing an Annual Governance and Accountability Return for use by responsible financial officers, but also as a reference work for auditors, both internal and external, members, other officers, and the public to aid understanding of the Annual Governance and Accountability Return and the reporting on the smaller authority's governance and finances within it.

For this reason, the guide is written with the intention to be as widely accessible as possible to all users within the constraints of it also representing the appropriate standards for public reporting by smaller authorities.

SAPP is committed to a regular review of the guide to ensure that it remains fit for purpose for all smaller authorities in England. The guide is supported by the technical support teams at NALC, SLCC and ADA where you may address any questions about the content of the guide or suggestions for its improvement.

Starting from April 2027, Smaller Authorities will be able to submit their AGAR data electronically via a digital portal. All Smaller Authorities are strongly encouraged to utilise this portal once it becomes operational. Comprehensive training and support will be provided to facilitate the use of the portal, as electronic submission will become mandatory under Proper Practices by 2028/2029.

MWPC are in the trial to submit their AGAR via the online portal for the 25/26 year

SECTION ONE - PROPER PRACTICES ANNUAL GOVERNANCE STATEMENT

Introduction

- 1.1 The [Accounts and Audit Regulations 2015](#) require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts.
- 1.2 This guide represents the proper practices in relation to accounts those smaller authorities need to follow in preparing their annual governance statement.
- 1.3 The purpose of the annual governance statement is for an authority to report publicly on its arrangements for ensuring that its business is conducted in accordance with the law, regulations and proper practices and that public money is safeguarded and properly accounted for.
- 1.4 **Smaller authorities prepare their annual governance statement by completing Section 1 of the Annual Governance and Accountability Return. This is in the form of a number of statements, known as assertions, to which the authority needs to answer, 'Yes' or 'No'.** This guide follows the order of Section 1 of the Annual Governance and Accountability Return and sets out the actions that authorities need to have taken either during the financial year or after the financial year-end to answer 'Yes' to each assertion.
- 1.5 **The authority needs to have appropriate evidence to support a 'Yes' answer to an assertion, for example, a reference in a set of formal minutes.** Evidences is included in the agenda pack and in this document
- 1.6 If an authority is not able to respond 'Yes' to any assertion, it needs to provide an explanation to the external auditor, on a separate sheet, describing how the authority will address the weaknesses identified. These explanations must be published along with the completed AGAR.
- 1.7 To assist practitioners, a Pro-forma Annual Governance and Accountability Return is available alongside this guide.

Annual Governance Statement assertions

Assertion 1 - Financial management and preparation of accounting statements

We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.

To warrant a positive response to this assertion, the following processes need to be in place and effective:

- ✓
- 1.8 **Budgeting - In accordance with relevant legislation, the authority needs to prepare and approve a budget in a timely manner before setting a precept or rates and prior to the commencement of the financial year. It needs to monitor actual performance against its budget during the year, taking corrective action where necessary. A**

The Finance Committee review the budget in January each year for the upcoming financial year. A recommendation is made to the full council. Both the budget and precept are separate agenda items at the Full Council meeting for members to vote on by resolution.

The council monitor the budget vs Actual once a quarter at the Full Council meeting with any overspend identified and explained, and if necessary corrective action is taken

✓ financial appraisal needs to be undertaken before the authority commences any significant project or enters into any long-term commitments.

1.9 Accounting records and supporting documents - All authorities, other than parish meetings where there is no parish council, need to appoint an officer to be responsible for the financial administration of the authority in accordance with Section 151 of the Local Government Act 1972.

The Clerk is the RFO for MWPC

The proper segregation of duties means that the Chair of the authority or of the Finance Committee must never be appointed (even on a short-term basis) either as Clerk or as RFO; other members may perform these roles, unpaid, on a short-term basis providing appropriate safeguards are in place or if their appointment is unavoidable to ensure statutory functions continue to be fulfilled. Section 150(6) of the same Act makes the chair of a parish meeting (where there is no parish council) responsible for keeping its accounts. The authority needs to have satisfied itself that its Responsible Finance Officer (RFO) has determined a system of financial controls and discharged their duties under Regulation 4 of the Accounts and Audit Regulations 2015. The RFO needs to have put in place effective procedures to accurately and promptly record all financial transactions and maintain up to date accounting records throughout the year, together with all necessary supporting information. The accounting statements in Section 2 of the Annual Governance and Accountability Return need to agree to the underlying records.

Statutory duty of the RFO

✓ 1.10 Bank reconciliation - Statements reconciling each of the authority's bank accounts with its accounting records need to be prepared on a regular basis, including at the financial year-end and reviewed by members of the authority.

Bank recs are prepared on a monthly basis and 2x financial members review and sign them off when they are authorising the payment run the following month. Members of the Full Council review the bank recs on a quarterly basis with the accompanying bank statement showing the balance. These documents form part of the agenda pack for that meeting and are detailed in the minutes. They are included in the public agenda pack for members of the public to see too.

The council has an investment strategy policy in accordance with the guidance which is reviewed on an annual basis

Investments - Arrangements need to be in place to ensure that the authority's funds are managed properly and that any amounts surplus to requirements is invested appropriately, in accordance with an approved strategy which needs to have regard to the government's Statutory Guidance on Local Government Investments. If total investments are to exceed the threshold specified in the statutory guidance at any time during a financial year, the authority needs to produce and approve an annual Investment Strategy in accordance with the guidance.

Statement of accounts - The authority needs to ensure that arrangements are in place to enable the preparation of an accurate and timely statement of accounts in compliance with its statutory obligations and proper practices.

Reserves - The authority needs to have regard to the need to put in place a General Reserve Policy and have reviewed the level and purpose of all Earmarked Reserves. Supporting information on financial management and the preparation of accounting statements can be found in Section 5.

Rialtas undertake the year end close down for MWPC for the 25/26 year this was done in May.

The parish council invest most of their funds not needed for that month into the CCLA Public Sector Deposit Fund which is a short term investment fund but typically has a higher interest rate than a bank. The council keeps a £5k buffer in both of its current accounts in order to maximise the amount of interest

MWPC have a reserve policy in place which was last reviewed in Jan 26 and will be reviewed again to look at the breakdown between reserves

Assertion 2 - Internal control

We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.

To warrant a positive response to this assertion, the following processes need to be in place and effective:

Standing orders are reviewed and adopted each year at the Annual Council meeting held in May. The Finance Committee review the financial regs on an annual basis but these are also re-looked at during the year if there is a change etc. The Fin regs are also looked at when the council is undertaking a large project to ensure that they are in compliance when obtaining quotes/ tenders.

The parish council holds a full asset register of all assets owned by the council. The Caretaker will do a thorough asset review on an annual basis and rate each asset (good, satisfactory & poor) in order for the council to understand what may need to be replaced in the short term. The Allotment Warden undertakes this for the allotments and officers for the office. The council have agreed to remove any item which is £250 or under off of the asset register with some exceptions. For the items removed, we will hold a separate inventory list so that the council still has control over these items.

1.14 ✓ Standing Orders and Financial Regulations - The authority needs to have in place standing orders and financial regulations governing how it operates. Financial regulations need to incorporate provisions for securing competition and regulating the way tenders are invited. These need to be regularly reviewed, fit for purpose, and adhered to.

Safe and Efficient Arrangements to Safeguard Public Money - Practical and resilient arrangements need to exist covering how the authority orders goods and services, incurs liabilities, manages debtors, makes payments, and handles receipts.

Authorities need to have in place safe and efficient arrangements to safeguard public money. Where doubt exists over what constitutes money, the presumption is that it falls within the scope of this guidance.

Authorities need to regularly review the effectiveness of their arrangements to protect money. Every authority needs to arrange for the proper administration of its financial affairs and ensure that one of its officers (the RFO) has formal responsibility for those affairs (see paragraph 1.9 above).

Authorities need to ensure controls over money are embedded in Standing Orders and Financial Regulations. [Section 150\(5\) of the Local Government Act 1972](#) required cheques or orders for payment to be signed by two elected members.

Whilst this requirement has now been repealed, the 'two-member signatures' control needs to remain in place until such time as the authority has put in place safe and efficient arrangements in accordance with paragraphs 1.15.3 to 1.15.6 of this guide.

1.15.3 ✓ Authorities need to approve the setting up of, and any changes to, accounts with banks or other financial institutions. Authorities also need to approve any decisions to enter 'pooling' or 'sweep' arrangements whereby the bank periodically aggregates the authority's various balances via automatic transfers.

1.15.4 ✓ If held, corporate credit card accounts need to have defined limits and be cleared monthly by direct debit from the main bank account. Credit card balances are not acceptable reconciling items for bank reconciliation purposes.

1.15.5 ✓ The authority needs to approve every bank mandate, the list of authorised signatures for each account, the limits of authority for each account signature and any amendments to mandates.

1.15.6 ✓ Risk assessment and internal controls need to focus on the safety of the authority's assets, particularly money. Those with direct responsibility for money need to undertake appropriate training from time to time.

1.16 ✓ Employment - The remuneration payable to all employees needs to be approved in advance by the authority. In addition to having robust payroll arrangements which cover the accuracy and legitimacy of payments of salaries and wages, and associated liabilities, the authority needs to ensure that it has complied with its duties under employment legislation and has met its pension obligations.

1.17 ✓ VAT - The authority needs to have robust arrangements in place for handling its responsibilities regarding VAT.

1.18 ✓ Fixed Assets and Equipment - The authority's assets need to be secured, properly maintained, and efficiently managed. Appropriate procedures need to be followed for any asset disposal and for the use of any resulting capital receipt.

The council has adopted Financial Regulations and Standing Orders as per the above which set out procedures for procurement, expenditure approval, income collection and banking arrangements. All payments are supported by invoices and approved by council, if it is a regular contract this has already been pre approved by the council and if its a new expenditure this would have been approved in the minutes, so in this instance the minute would be attached to the invoice. Bank reconciliations are completed monthly and reviewed by the 2x finance members authorising that months accounts, dual authorisation is required for Online banking, debtor and income records are maintained Finance Officer has spreadsheets set up for football bookings and a separate spreadsheet for non sports field bookings to track these payments, there is a database set up for the allotment rents. The council's internal auditor reviews compliance annually

All members of the finance committee are bank signatories on all of the councils accounts. For the Lloyds Current account, two members will sign off the cheque as well as the stub and accompanying invoice when making payments by cheque. No online banking is undertaken through this account and no Councillor has log in details for the account. All Finance Committee members have their own log in details for the councils Unity current account which is only known to them. The two authorising Councillors are presented with a list of payments which are waiting for authorisation along with the accompanying invoices which are all signed. For the CCLA account two signatories are required to sign a form in order to withdraw funds into the nominated account. This form will only be signed following a Full Council resolution to withdraw the funds. The same process would take place in the instance where the council wish to move funds into the CCLA account, a form would need to be signed and a bank transfer authorised from the nominated account.

Any changes to the accounts are made by the full council, including adding and removing signatories

Both the Clerk and Finance & Amenities Officer have their own log in details to access the councils bank accounts. The are only set up to view the accounts and set up payments on the Unity Trust Bank account but not to authorise any payments. All Finance Councillors are set up to view and authorise payments on the Unity Current account only, they are not able to set up payments. As explained, no Finance committee members have online access to the Lloyds current account and no online payments are made out of this account. Any new bank account set up is only undertaken following approval from the Full Council.

All bank mandates are approved by the Full Council by resolution.

The parish council is not VAT registered and has a special dispensation in place from HMRC for the small vatiable supplies it does make. VAT is claimed back on a quarterly basis.

1.15.4- The council have a 'multi pay' card with any expenditure taken by DD from the Unity Trust Bank Account each month. The card is held by the Clerk only and if other officers require use of it they need to provide a reason. A statement is received at the end of the month which is provided to the two authorising finance members along with the accompanying invoices.

1.16- All employee salaries are prior approved. If staff members have undertook additional hours during the month they are required to produce a timesheet which is signed off by the Clerk. For the Clerks additional hours, her timesheet is reviewed and signed off by the Chairman so that there is continuity.

The parish council play areas and allotments are inspected on a weekly basis with the Caretaker undertaking a weekly walkabout of the parish to check on assets such as bins, benches and noticeboards. If any issues arise the Caretaker reports this back to the office for them to be actioned as necessary. The Bowerhill Sports Pavilion is also attended to once a week by the Caretaker, who also undertakes the fire alarm test and weekly water flushdown. A independent ROSPA inspection is undertaken on an annual basis, with all reports provided to the Asset Committee. In addition, the council undertake an operational inspection six months after the annual inspection

The council do not have any loans in place. MWPC have previously had a PWL for the Berryfield Village Hall project but this was paid off a few years ago. Any loan would have to be agreed by the full council by resolution

- 1.19 Loans and long-term liabilities - Authorities need to ensure that any loan or similar commitment is only entered into after the authority is satisfied that it can be afforded and that relevant approvals have been obtained. Proper arrangements need to be in place to ensure that funds are available to make repayments of capital and any associated interest and other liabilities.
- 1.20 To be reviewed Review of effectiveness - [Regulation 6 of the Accounts and Audit Regulations 2015](#) requires the authority to conduct a financial year review of the effectiveness of the system of internal control. The review needs to inform the authority's preparation of its annual governance statement.
- 1.21 Supporting information on internal control can be found in Section 5.

Assertion 3 - Compliance with laws, regulations and proper practices

We have assured 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 smaller authority to conduct its business or on its finances.

To warrant a positive response to this assertion, the following processes need to be in place and effective:

- 1.22 ✓ Acting within its powers - All authorities' actions are controlled by statute. Therefore, appropriate decision-making processes need to be in place to ensure that all activities undertaken fall within an authority's powers to act. Authorities need to have robust procedures in place to prevent any decisions or payments being made that are ultra vires, i.e. that the authority does not have the lawful power to make. The exercise of legal powers needs always to be carried out reasonably. For that reason, authorities making decisions need always to understand the power(s) they are exercising in the context of their decision making.
General power of competence - An authority seeking to exercise a general power of competence under the [Localism Act 2011](#) needs to ensure that the power is fully understood and exercised in accordance with [The Parish Councils \(General Power of Competence\) \(Prescribed Conditions\) Order 2012](#).
- 1.24 ✓ Regulations and proper practices - Procedures need to be in place to ensure that an authority's compliance with statutory regulations and applicable proper practices is regularly reviewed and that new requirements, or changes to existing ones, are reported to members and applied. Authorities need to have particular regard to the requirements of the [Accounts and Audit Regulations 2015](#).
- 1.25 ✓ Actions during the year - An authority needs to have satisfied itself that it has not taken any decision during the year, or authorised any action, that exceeds its powers or contravenes any laws, regulations, or proper practices.
- 1.26 Supporting information on compliance with laws, regulations and proper practices can be found in Section 5.

MWPC has the GPC; however, still lists the legal power next to each budget heading in case this was ever lost due to the council no longer meeting the criteria. This also highlights any headings which do not have a legal power and must come from the s137 budget heading which needs to be kept an eye on due to the annual limiy per elector

As above MWPC has the GPC

This is undertaken annually by reviewing this document.

Assertion 4 - Exercise of public rights

We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.

To warrant a positive response to this assertion the authority needs to have taken the following actions in respect of the previous year's Annual Governance and Accountability Return:

1.27 Exercise of public rights - The authority provided for the exercise of public rights as set out in [Sections 26 and 27 of the Local Audit and Accountability Act 2014. Part 5 of the Accounts and Audit Regulations 2015](#) requires the RFO to have published, including on the authority's website or another website:

- Sections 1 and 2 of the Annual Governance and Accountability Return;
- a declaration that the status of the statement of accounts is 'unaudited'; and
- a statement that sets out details of how public rights can be exercised, as set out in [Regulation 15\(2\)\(b\)](#), which includes the period for the exercise of public rights.

The Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited must be published before 1st July 26.

1.28 External Auditor's Review - A notice of the conclusion of the external auditor's limited assurance review of the Annual Governance and Accountability Return, together with relevant accompanying information, was published (including on the authority's website or other website) in accordance with the requirements of [Regulation 16 the Accounts and Audit Regulations 2015](#).

The conclusion of audit along with the external auditors report/ certificate must be published no later than the 30th September 26.

1.29 A parish meeting may meet the publication requirements by displaying the information in question in a conspicuous place in the area of the authority for at

N/A

1.30 Supporting information on the exercise of public rights can be found in Section 5.

Assertion 5 — Risk management

We carried out an assessment of the risks facing this smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.

To warrant a positive response to this assertion, the authority needs to have the following arrangements in place:

- 1.31 ✓ Identifying and assessing risks - The authority needs to identify, assess and record risks associated with actions and decisions it has taken or considered taking during the year that could have financial or reputational consequences.
- 1.32 ✓ Addressing risks - Having identified, assessed and recorded the risks, the authority needs to address them by ensuring that appropriate measures are in place to mitigate and manage risk. This might include the introduction of internal controls and/or appropriate use of insurance cover.
- 1.33 Supporting information on risk management can be found in Section 5.

The Council maintains a comprehensive Risk Register which is reviewed annually in January and whenever significant changes occur. Risks are assessed according to likelihood and impact and are mitigated through Financial Regulations, internal controls, health and safety procedures, asset inspections, staff procedures, ICT security arrangements and appropriate insurance cover. The council reviews its insurance provision annually to ensure adequate protection against identified risks.

Where high-value assets or equipment are acquired during the year, the council notifies its insurer promptly to ensure that adequate cover is in place from the date of acquisition. In addition to its general insurance policy, the council maintains a separate cyber insurance policy to provide protection against risks associated with the use of digital systems, electronic data and council owned devices.

Assertion 6 — Internal Audit

We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.

To warrant a positive response to this assertion, the authority needs to have taken the following actions:

- 1.34 Internal audit - The authority needs to appoint an independent and competent person to undertake an effective internal audit to evaluate the effectiveness of its management, control and governance processes considering internal auditing guidance for smaller authorities.
- 1.35 The internal auditor must be able to demonstrate independence from the authority's financial decision making. The Clerk, RFO or members (or close associates such as family members of those individuals) are not considered independent from the authority's financial decision making.
- 1.36 Provision of information - The authority needs to ensure it has taken all necessary steps to facilitate the work of those conducting the internal audit, including making available all relevant documents and records and supplying any information or explanations required. The internal auditor is expected to inspect all documentation which should be supplied by the authority on request from the auditor.
- 1.37 Non-statutory guidance on internal audit can be found in Section 4.

The council reviews the appointment of the internal auditor on an annual basis to ensure that they are independent and competent. The Internal Auditor is not involved in the day to day financial management, decision making or administration of the council.


The internal audit takes place twice per year, interim and year end. Prior to the audit the auditor will provide officers with a list of required documents

Assertion 7 — Reports from Auditors

We took appropriate action on all matters raised in reports from internal and external audit.

The Internal Auditor provides a written report to the council identifying any recommendations for improvement, which is presented to the council at the next possible Full Council meeting. The council will consider and responds to these recommendations and take any necessary actions.

To warrant a positive response to this assertion, the authority needs to have taken the following actions where necessary:

- 1.38  The authority needs to have considered all matters brought to its attention by its external auditor and internal audit and taken corrective action as appropriate.
- 1.39 Supporting information on reports from auditors can be found in Section 5.

Assertion 8 — Significant events

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 smaller authority and, where appropriate have included them in the accounting statements.

To warrant a positive response to this assertion, the authority needs to have taken the following actions where necessary:

- 1.40 Significant events - The authority needs to have considered if any events that occurred during the financial year (or after the year-end), have consequences, or potential consequences, on the authority's finances. If any such events are identified, the authority then needs to determine whether the financial consequences need to be reflected in the statement of accounts.
- 1.41 Supporting information on significant events can be found in Section 5.

This was considered in covid but for the 25/26 year end there are no significant events that need to be taken into account.



Assertion 9 — Trust Funds (local councils only)



The council does not have any trust funds

Trust funds (including charitable). The council is a sole managing trustee and has discharged its accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.


To warrant a positive response to this assertion, the authority needs to have taken the following actions where necessary:

- 1.42 Where a local council acts as a sole managing trustee for a trust or trusts, to warrant a positive response to this assertion the authority needs to have made sure that it has discharged all of its responsibilities with regard to the trust's finances. This needs to include financial reporting and, if required, independent examination or audit.
- 1.43 If a local council is a sole managing trustee and has not discharged all of its responsibilities it must tick 'No'.
- 1.44 If a local council is not a sole managing trustee, it must tick 'N/A'.
- 1.45 Regardless of the above, the financial transactions of the trust do not form part of the authority's accounts and are therefore not included in the figures reported on Section 2 of its Annual Governance and Accountability Return (see paragraph 2.31 below).
- 1.46 Supporting information on trust funds can be found in Section 5.

Assertion 10 - Digital and data compliance

We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.

To warrant a positive response to this assertion, the authority needs to have taken the following actions:

- 1.47  Email management - Every authority must have a generic email account hosted on an authority owned domain, for example clerk@abcparishcouncil.gov.uk or clerk@abcparishcouncil.org.uk rather than abcparishclerk@gmail.com or abcparishclerk@outlook.com for example.
- 1.48 All smaller authorities (excluding parish meetings) must meet legal requirements for all existing websites regardless of what domain is being used.
- 1.49 All websites must meet the [Web Content Accessibility Guidelines 2.2 AA](#) and the [Public Sector Bodies \(Websites and Mobile Applications\) \(No. 2\) Accessibility](#)

MWPC maintains a publicly accessible website which is where statutory notices, agendas, minutes, financial information, governance documents, AGAR documentation and Transparency Code information are published. The council has adopted a Model Publication Scheme and publishes information in accordance with its obligations under the Freedom of Information Act and the Local Government Transparency Code. The website includes an Accessibility Statement and although the council website isn't fully accessible there are plans for a replacement website designed to meet with accessibility requirements

MWPC operates official email accounts using its council owned domain. Councillors and officers conducting council business use these accounts for official correspondence, ensuring that council records remain within the authority's control and are managed in accordance with data protection and records management requirements.

[Regulations 2018](#) (where applicable).

- 1.50 ✓ All websites must include published documentation as specified in the [Freedom of Information Act 2000](#) and the [Transparency code for smaller authorities](#) (where applicable).
- 1.51 ✓ All smaller authorities, including parish meetings, must follow both the [UK General Data Protection Regulation \(GDPR\)](#) and the [Data Protection Act \(DPA\) 2018](#).
- 1.52 ✓ All smaller authorities, including parish meetings, must process personal data with care and in line with the principles of data protection.
- 1.53 ✓ The [DPA 2018](#) supplements the [GDPR](#) and classifies an authority as both a Data Controller and a Data Processor.
- 1.54 ✓ All smaller authorities (excluding parish meetings) must also have an IT policy. This explains how everyone - clerks, members and other staff - should conduct authority business in a secure and legal way when using IT equipment and software. This relates to the use of authority-owned and personal equipment.

MWPC has an IT policy

Approval process

- 1.55 The authority needs to approve the annual governance statement by resolution of members of the authority meeting as a whole and in advance of the authority approving the accounting statements in Section 2 of the Annual Governance and Accountability Return. The Chair of the meeting and the Clerk need to sign and date the annual governance statement and enter a minute reference.

The council will review on 15th June ready for the Full Council meeting on the 29th June.

SECTION TWO — PROPER PRACTICES THE STATEMENT OF ACCOUNTS

Introduction

- 2.1. The [Local Audit and Accountability Act 2014](#) and the [Accounts and Audit Regulations](#) 2015 require all authorities to prepare a statement of accounts for each financial year in accordance with proper practices. This guide presents the proper practices in relation to accounts that smaller authorities need to follow in preparing their annual accounts and follows the order set out in Section 2 of the Annual Governance and Accountability Return. To assist practitioners, a Pro-forma Annual Governance and Accountability Return is available alongside this guide.
- 2.2. For smaller authorities, the statement of accounts needs to be prepared in accordance with, and in the form specified in, any Annual Governance and Accountability Return required by these proper practices in relation to accounts. Smaller authorities with no financial transactions meet their responsibility to produce accounts by completing Form 1 of the Annual Governance and Accountability Return.
- 2.3. Section 2 of the Annual Governance and Accountability Return is a smaller authority's statement of accounts and takes the form of a summary income and expenditure account and a statement of balances. Where an authority's gross income or expenditure is not more than £200,000 for that year, or for either of the two immediately preceding financial years, the statement may take the form of a summary receipts and payments account.
- 2.4. An authority's statement of accounts needs to be in the form set out in Section 2 of the Annual Governance and Accountability Return. The figures entered in the relevant cells are the authority's receipts and payments for the year, or its income and expenditure, as appropriate. This guide assumes that most authorities maintain current records on a receipts and payments basis and convert these to **income and expenditure** at the year end, if necessary. Information and examples on the conversion process from receipts and payments to income and expenditure is provided in Section 5 and does not form part of proper practices.
- 2.5. ✓ All highlighted cells of the Annual Governance and Accountability Return need to be completed, including writing 'nil' or '0' in any cell that does not apply. Leaving cells blank may lead to questions by readers who may not be sure if the compiler intended a nil balance or whether an omission or error has occurred.
- 2.6. All figures in Section 2 of the Annual Governance and Accountability Return need to agree to the authority's primary accounting records. The RFO needs to be able to show how the figures in the Annual Governance and Accountability Return reconcile to those in the cashbook and other primary accounting records. Members need to see this reconciliation when they are asked to approve the statement of accounts in the Annual Governance and Accountability Return. Interested persons inspecting the accounts have a legal right to inspect the accounting records and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records, including this reconciliation.

MWPC reports in income and expenditure

The Finance Committee will review this on the 15th June

- 2.7. The accounting statements present two years' accounts for the authority, side by side. The prior-year figures can be taken directly from the previous year's Annual Governance and Accountability Return or, if this is the first year of accounts, the prior-year figures will all be £0.
- 2.8. The figures for the preceding financial year are shown in the first column so that members, local electors, residents and other interested parties can easily see any significant changes that have occurred during the current year and help to set the context in which the accounts need to be viewed.
- 2.9. Where an error has been identified in the prior year's accounts, after the external auditor's review, which has resulted in a change to the original submitted figures, then the corrected figure needs to be inserted into the prior year column of the current year's Annual Governance and Accountability Return. The authority must clearly indicate that the prior year column in the accounting statements is 'Restated' and inform the external auditor of the reason for the restatement.
- Authorities that change the basis on which their accounts are presented, i.e. from income and expenditure to receipts and payments (or vice versa), need to ensure that the comparative accounts in the Annual Governance and Accountability Return are shown on a consistent basis and are reported in Section 2 of the Annual Governance and Accountability Return by adding the word 'Restated' at the top of the prior year column and explained by means of a note to the auditor.

MWPC need to restate the figures in box 4 and box 6. Previous guidance stated that the travel allowance as it was a taxable sum needed to be in box 4 under staff costs; however, this guidance has now changed and the travel allowance should be in box 6 not box 4

MWPC remain in I&E

2.92. **Treatment of amounts refunded/reimbursed**

Receipts and payments reporting

Refund/reimbursement of amounts paid or received must always be reported gross in R & P reporting in the AGAR.

Income and expenditure reporting

Refund/reimbursement of amounts paid or received must only be reported net where the refund is paid to/received from the original payee/payer.

Refunds/reimbursements from third parties (e.g. insurance providers) must never be netted off but always reported gross.

Authorities that participate in joint arrangements/committees must ensure that their own accounting records fully and accurately reflect the authority's appropriate share of joint arrangement/committee reserves, income, expenditure, assets and liabilities. Detailed guidance is given in Section 5.

- 2.101. For a 'lead' authority operating a joint committee, whose accounts are prepared on a receipts and payments basis, all transactions both in and out must be recorded gross in the accounts without netting off. If the 'lead' authority is holding balances belonging to the other authorities at the 31 March, these must be held in Ear-marked Reserves.

The parish council have a number of joint arrangements with MTC, such as Shurnhold Fields, Melksham Community Support (also in partnership with Age UK Wiltshire). For the NHP the town council are the lead council on the project and were the council who received any grant funding in relation to the plan but this is no longer held as NHP 2 has been adopted. Although, MTC are the lead council for this project both councils incurs expenditure and charge this back to each other. MTC pay 70% of the cost with MWPC paying 30% of the cost for the project. For Shurnhold Fields the parish council hold the s106 maintenance fund and draw down from this for any maintenance activities that have been undertaken. Both the town and parish council pay a 50% share of the cost for the Melksham Community Support project worker which is paid directly to Age UK Wiltshire. The parish council also hold a grant which was received from SSEN in reserves which is for Melksham Emergency support.

Accounting statements

Line 1 - Balances brought forward

- 2.11. ✓ This cell shows the opening figure for the summary of the smaller authority's annual accounts. It is the closing balance carried forward from the previous year's accounting statements – see paragraph 2.20 below. The amount in the current year cell in Line 1 must be the same figure as the 'balances carried forward' figure in the prior year column at Line 7.

Line 2 - Precept or rates and levies

- 2.12. ✓ For precepting authorities, this cell shows the total precept received or receivable in the year. For internal drainage boards this cell shows the total of rates and special levies received or receivable in the year. This cell must contain only the value of precepts or rates and levies received or receivable in the year. Any other receipts, including grants, are to be included in Line 3.

Line 3 - Total other receipts

- 2.13. ✓ This cell shows the authority's total income or receipts for the year, less the precept or rates and levies figure shown in Line 2. It will therefore include any repaid investments and loans, any monies borrowed to finance projects, proceeds from the sale of fixed assets, fees, charges, and grants such as council tax support grants.

- 2.14. ✓ Compilers of the accounting statements must exclude from the figure shown in Line 3 the value of any transactions recorded in the authority's accounting records arising from daily cash management activities. These transactions include transfers between bank current and deposit accounts and other short-term deposits. It is correct to record such transactions in the cash book for control and reconciliation purposes. However, they are not reported in the accounting statements because these transfers do not represent either receipts or payments or income or expenditure for the authority.

Transfers between cashbooks are shown in the cashbook but not under this line as they are not receipts. The interest received is entered into the cashbook separately as a receipt.

- 2.15a. ✓ Total other receipts for the year must include the Community Infrastructure Levy passed to a local council under [Regulation 59A of the Community Infrastructure Regulations 2010](#) and received by the authority, in the year in which it is received by the authority.

The receipts do include CIL

- 2.15b. ✓ Total other receipts for the year must include all grants received by the authority, in the year in which they are received by the authority. Income must only be accrued for where receipt is 'reasonably certain', for example where a principal authority has confirmed in writing its intention to provide a grant.

Just to note this but MWPC not expecting any grants in 25/26 that had not already been received in that year

Line 4 - Staff costs

- 2.16. This cell shows all the costs to the authority relating to the employment of its staff. Staff costs for the purpose of Line 4 include the **gross salary of employees, employer's national insurance contributions, employers pension contributions,**

gratuities for employees or former employees and severance or termination payments to employees. The following are not staff costs for the purpose of Line 4; mileage and other travelling and subsistence allowances, “Homeworking allowance” that is, an allowance paid to cover the extra costs of working from home, the provision of work-related training, the reimbursement of childcare or other carers costs, the reimbursement of a staff members subscription to the Society of Local Council Clerks, the provision of office supplies such as laptop, scanner or stationery and consultants and agency staff. The definition of “staff costs” for the purposes of Line 4 may differ from what is, or is not, treated as taxable earnings by HMRC. In as much as this is a change of reporting basis, corresponding figures from the preceding year must be restated in a similar basis.

As explained above, the travel allowance should not be under this box and should be in box 6. The figures from the 24/25 year will have to be restated as travel allowance was in box 4 last year.

Line 5 - Loan interest/capital repayments

- 2.17. This cell shows the total of capital and interest payments made by the authority in the year. It includes repayment of loan principal, whether as part of a scheduled repayment plan or as a special payment, and interest arising from any borrowing including bank overdrafts and credit cards.
- 2.18. Authorities preparing income and expenditure accounts need to make a provision in their accounts for any accrued interest payable at the year-end in accordance with the terms of any loan. The accrued value of unpaid interest due would be shown in this cell.

No loan repayments as MWPC no longer have a loan

Line 6 - All other payments

- 2.19. This cell shows the authority’s total expenditure or payments made in the year, less the total of the specific expenditure amounts shown in Lines 4 and 5. It will include the costs of purchasing fixed assets and undertaking capital projects and the costs of providing day to day services. Payments made regarding investments and long-term loans need to be included, but not entries that result from daily cash management activities, such as transfers between bank current and deposit accounts or the making of short-term investments – see 2.14 above.

Line 7 - Balances carried forward

- 2.20. This cell shows the closing figure for the balances of the authority after all of its financial transactions have been accounted for. The cell value is calculated by adding the amounts in Lines 2 and 3 to the balances brought forward in Line 1 and then deducting the sum of the amounts in Lines 4, 5 and 6.

Line 8 - Total value of cash and short-term investments

- 2.21. This cell shows the actual value of the authority’s cash and short-term investments in the form of cash held, current and deposit accounts plus any short-term investments. The figure should be equal to the corresponding figure in the authority’s cash book(s).

- 2.22. Users of proprietary accounting software may choose to account for credit card transactions through a cashbook mechanism. Notwithstanding such arrangements, amounts owing on credit cards must not be included within Line 8 but are to be treated as creditors and thus included within the reconciliation between Lines 7 and 8.
- 2.23. Short-term investments, which mainly include deposit and savings accounts typically provided by banks, are those that display the following characteristics:
- a. are denominated in pounds Sterling;
 - b. be realisable at full value on demand or have a maturity end date of not more than 12 months;
 - c. the whole of the original sum invested can, from the time that the investment is made, be accessed for use by the authority without any reduction; and
 - d. the authority has assessed the counterparty and is satisfied that the original sum invested is not subject to unreasonable risk.
- 2.24. For authorities preparing accounts on a receipts and payments basis, the figure in Cell 8 will be the same as that shown in Cell 7. For other authorities a statement needs to be prepared to explain the difference by reference to the adjustments that have been made to convert the accounts to an income and expenditure basis, particularly accounting for debtors, creditors, and provisions. Further information and examples on converting accounts from receipts and payments to income and expenditure are provided in Section 5.
- 2.25. The authority will need to reconcile this figure to its year-end bank account statements and submit the reconciliation to the external auditor. Further information on bank reconciliations can be found in Section 5.

✓
The Council's short term investments are held in pounds Sterling with reputable UK financial institutions. Funds are either available on demand or held for periods not exceeding twelve months.

MWPC are I&E so adjustments have been made at year end. The reconciliation between box 7&8 is included in the agenda pack

Line 9 - Total fixed assets plus long-term investments and assets

- 2.26. This cell shows the value of all the fixed assets, long-term investments and debtor long-term loans the authority owns. The term fixed assets mean the property, plant and equipment used by the authority to deliver its services. A long-term investment arises where the authority invests money in anything other than a short-term investment.
- 2.27. Authorities need to maintain a register of the fixed assets, long-term investments and other non-current assets that they hold.
- 2.28. The value of the cell at Line 9 is taken from the authority's asset register which is up to date at 31 March and includes all acquisition and disposal transactions recorded in the cashbook during the year. Long term loan assets must be included at the amount originally advanced, less any subsequent repayments. Authorities need to apply a reasonable approach to asset valuation which is consistent from year to year. Where an authority changes its method of asset valuation it will need to restate the prior year's figure in line 9 of the AGAR.
- 2.29. Further information on fixed assets and long-term investments can be found in Section 5.

Line 10 - Total borrowings


- 2.30. This cell shows the outstanding capital balance of all borrowings from third parties at the end of the year, including all loans but excluding bank overdrafts. Authorities need to maintain a record of all borrowings and similar credit arrangements entered into, other than temporary bank overdrafts. Further information can be found in Section 5.

No outstanding borrowings


Line 11 - Disclosure note re trust funds (local councils only) - The changes in bold text apply to the AGAR for 2026-27 and not 2025-26

- 2.31. Cell 11 requires a local council to answer 'Yes' or 'No' to whether the figures in Section 2 of the Annual Governance and Accountability Return **include** any trust transactions or balances (see paragraph 1.45 above).
- 2.32. **Where a body is NOT a sole managing trustee, it must answer No.**
- 2.33. Information for authorities on a receipts and payments basis can be found in Section 5, paragraphs 5.106 – 5.116. To note for 26/27 year but not for 25/26. For the Fin year just ended we will have to still answer 'yes'. It looks like there will be a slight change of wording in this line for 26/27.

Signature of responsible finance officer

- 2.34.  Notwithstanding who prepared the statement of accounts, it is the responsibility of the authority's RFO to certify it as either presenting fairly the financial position of the authority or properly presenting its receipts and payments, as the case may be. In so certifying the RFO confirms that proper practices have been followed in preparing the statement of accounts.

Signature of chair

- 2.35.  After the RFO has signed the statement of accounts, the members of the authority meeting as a whole need to consider it and approve it by resolution. Alongside the RFO's certificate, the person presiding at the meeting at which the statement of accounts is approved needs to confirm, by signing and dating the statement at the bottom of Section 2 of the Annual Governance and Accountability Return, that the accounts have been approved by the authority in accordance with the [Accounts and Audit Regulations 2015](#).
- 2.36. The authority needs to ensure that the accounting statements are signed by the RFO and approved by the authority, by the latest date in order for the RFO to comply with the duty to commence the period for the exercise of public rights so that it includes the first ten working days of July.

Full Council meeting 29th June. Must be sent to external auditors on the 30th June

Accompanying information

- 2.37. There is no provision in the Annual Governance and Accountability Return (AGAR) for additional notes to provide a narrative on the cause of any variance in the figures shown in the accounting statements. To address this, authorities need to

provide the following accompanying information to the external auditor, where Form 3 of the AGAR is subject to review by the external auditor.

MWPC use form 3 and have to explain the variances.

Explanation of variances

- 2.38. Authorities need to understand the changes in income and expenditure from year to year and their significance. The RFO needs to produce explanatory figures with a written narrative on the amount and cause of significant variances in annual levels of income, expenditure and balances shown in Section 2 of the Annual Governance and Accountability Return that provides a sufficiently detailed and meaningful analysis and explanation of the reasons for the change.

The explanation of variances are included in the agenda pack for this evenings meeting.

Bank reconciliation

- 2.39. ✓ The year-end bank reconciliation (see paragraph 1.10 above) needs to be provided to the external auditor together with the Annual Governance and Accountability Return and other accompanying documentation.
- 2.40. The external auditor may request that other information is provided to support their review of the Annual Governance and Accountability Return. The authority needs to comply with any such requests.
- 2.41. Supporting information on completion of the accounting statements can be found in Section 5. Bank rec will be provided to the External Auditor

Certificate of exemption

- 2.42. Where an authority meets the criteria for certifying itself exempt in the year of account to which the AGAR relates and wishes to certify itself exempt from a limited assurance review, it needs to complete the Declaration of No Accounts and Certificate of Exemption in AGAR Form 1 or Certificate of Exemption in AGAR Form 2 following a meeting of the authority after 31 March; return a copy of the exemption certificate to the external auditor by 30 June and publish a copy on the authority's website before the 1 July immediately following the financial year end.

N/A for MWPC

SECTION THREE — PROPER PRACTICES IN ACCOUNTS FOR A SMALLER AUTHORITY



Introduction

- 3.1. [Regulation 8\(1\) of the Local Audit \(Smaller Authorities\) Regulations 2015](#) allows smaller authorities with annual turnover exceeding £25,000 to decide to prepare a statement of accounts and be audited as if it were a relevant authority that is not a smaller authority. This is defined in the Regulations as a ‘full audit authority’.
- 3.2. For the purposes of the [Accounts and Audit Regulations 2015](#), a full audit authority is treated as a Category 1 authority.
- 3.3. [Regulation 7 of the Accounts and Audit Regulations 2015](#), requires a Category 1 authority to prepare a statement of accounts in accordance with the regulations and proper practices in relation to accounts. [Regulation 5](#) requires a Category 1 authority to prepare an annual governance statement in accordance with proper practices in relation to accounts.
- 3.4. The proper practices in relation to accounts for a full audit authority are set out in this guidance issued by SAPPP.

Proper practices – statement of accounts

- 3.5. SAPPP recommends that a full audit authority should follow the proper accounting practices found in [UK GAAP \(FRS 102\)](#) issued by the Financial Reporting Council (unless modified by this guide).
- 3.6. Alternatively, a full audit authority may adopt as proper practices the [Code of Practice on Local Authority Accounting in the UK](#) issued by CIPFA/LASAAC.

Proper practices – annual governance statement

- 3.7. SAPPP recommends that a full audit authority should follow [Delivering Good Governance in Local Government: Framework](#), published by CIPFA and SOLACE in 2007 and its subsequent addendum, published in 2016, which provides an updated example annual governance statement. A full audit authority may also wish to refer to [Delivering good governance in local government: A guidance note for English authorities](#), published by CIPFA/SOLACE in 2016, which is intended to assist authorities in reviewing their governance arrangements and can be used in conjunction with the Framework and the addendum.
- 3.8. Alternatively, a full audit authority may use the annual governance statement in Section 1 of the Annual Governance and Accountability Return (see Section 1 of this guide and the pro-forma Annual Governance and Accountability Return available alongside this guide).

SECTION FOUR — BEST PRACTICE GUIDANCE FOR INTERNAL AUDIT

In accordance with the Accounts and Audit Regulations 2015, the council appoints an independent and competent Internal Auditor (IAC Audit) to undertake an effective internal audit of the council's systems of risk management, internal control and governance. The auditor undertakes a programme of testing and review covering financial management, risk assessment, governance arrangements, statutory compliance, asset management and other key controls, and reports their findings and recommendations to the council. Any recommendations arising from the audit are considered by the council at the next Full Council meeting and appropriate action is taken where necessary.

Introduction

- 4.1. This section intends to provide members and officers of smaller authorities as well as those offering to provide internal audit services to such authorities, details of the legal framework, regulations and guidance to be followed.
- 4.2. ✓ Smaller authorities are required by the [Accounts and Audit Regulations 2015](#) to 'undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance'.
- 4.3. The [public sector internal audit standards](#) have not been applied to smaller authorities. The information in this section is therefore guidance and should be considered by smaller authorities in undertaking a best practice effective internal audit.
- 4.4. It is not the purpose of either internal or external audit to detect or prevent fraud. However, if internal auditors identify concerns as part of the review, they may wish to contact the authority's [external auditor](#) who are a 'prescribed body' under the [Public Interest Disclosure Act](#).
- 4.5. It is not the role of any internal auditor to complete Section 1 or Section 2 of the AGAR, that is the responsibility of the authority.

Selecting and appointing an internal audit provider

- 4.6. In addition to ensuring the appointed internal auditor has relevant knowledge of the public sector, there are two key principles an authority must follow in appointing an internal audit provider: independence and competence.

There are various ways for an authority to source an internal audit service, for example:

- Purchasing an internal audit service from a local firm or specialist internal audit practice with an understanding of the local government legal framework;
- Purchasing an internal audit service from a principal local authority;
- Engaging a competent internal auditor with sufficient organisational independence to undertake the role;
- Appointing a local individual or a member of a panel of individuals administered with appropriate safeguards and segregation of duties by a [local association affiliated to NALC](#), [SLCC](#) or [ADA](#).

There is no requirement for a person providing the internal audit role to be professionally qualified, however essential competencies to be sought from any internal audit service should include:

- understanding basic book-keeping and accounting processes; where an authority exceeds the £200,000 threshold, this understanding must include **accrual accounting and balance sheets**; MWPC

The council considers the appointment of the internal auditor on an annual basis and considers whether they are both independent and competent who has appropriate knowledge and experience of local council governance, financial management and audit requirements. The internal auditor has no involvement in the council's financial administration, decision making or day to day operations, which ensures independence and objectivity. The council reviews the suitability of its Internal Auditor annually to ensure that both the independence and competence requirements set out in this guide and Accounts and Audit Regulations continue to be met. Although the council have been with its current auditor IAC Audit for some time, the council still consider that he meets the requirements

- understanding the role of internal audit in reviewing systems rather than undertaking detailed checks that are more appropriately the responsibility of management;
- awareness of relevant principles and practice of financial and other risk management;
- understanding proper practices in relation to governance and accounting requirements within the legal framework and powers of smaller authorities, as set out in Sections 1 and 3 of this guide (knowledge of which is a prerequisite);
- awareness of the most recent [model Standing Orders](#) and [model Financial Regulations](#) as published by [NALC](#) and how they are adopted by authorities;
- awareness of the relevance of [VAT](#) and [PAYE/NIC](#) rules as applied to the authority;
- for larger authorities, a clear understanding of the risks and controls associated with 'cut off' procedures, particularly with respect to revenue-generating activities.

Independence

- 4.9. Independence requires the absence of any actual or perceived conflict of interest. It means that whoever carries out the internal audit role does not have any involvement in, or responsibility for, the financial decision making, management or control of the authority, or for the authority's financial controls and procedures. ✓
- 4.10. A current or recent authority member, who cannot demonstrate independence from decisions in the year to be audited, cannot be its internal auditor. Similarly, it would not be appropriate for any individual or firm with a personal connection to a member or officer of the authority to be appointed. Conflicts of interest must be avoided, such as in cases where an external provider of accounting software or services to the authority, also offers internal audit services through an associate company, firm or individual. ✓
- 4.11. There is no requirement to rotate auditors but the independence of the appointed person or firm should be reviewed every year with regard to; personal independence, financial independence, and professional independence. ✓ *As per the above the council do review each year and have previously considered alternative Internal Auditors.*

Competence

- 4.12. Evidence as to competence might include letters of recommendation from other similar authorities.

Engagement

- 4.13. Every authority should ensure that they have a letter of engagement which would normally include:
- roles and responsibilities
 - audit planning and timing of visits
 - reporting requirements

- rights of access to information, members and officers
 - period of engagement
 - remuneration
 - any other matters required for the management of the engagement by the authority
- 4.14. Most internal auditors will have professional indemnity insurance cover which provides both the authority and the person or firm engaged, with protection and assurance.

Planning and oversight

- 4.15. It is a matter for the authority to determine how best to meet the statutory requirement for internal audit, having regard to its size, scope of services and complexity of financial arrangements.
- 4.16. Authorities should, at least annually, carry out a review of the effectiveness of their overall internal audit arrangements. It should be designed to provide sufficient assurance for the authority that standards are being met and that the work of internal audit is effective. Authorities should judge the extent and scope of the review by reference to their own individual circumstances.
- 4.17. As with any review, it should be evidence based.
Wherever possible this should be gathered throughout the year.
Sources may include:
- previous review and action plan;
 - annual report by internal audit;
 - other reports from internal audit, including internal audit plan, monitoring reports, and the results of any investigations;
 - any reports by the external auditor;
 - the results of any other external reviews of internal control.
- 4.18. As part of the review the internal auditor should produce a report to the authority highlighting areas for improvement or development. An action plan should be produced setting out the areas of improvement required, any proposed remedial actions, the members or officers responsible for delivering improvement, and the deadlines for completion of the actions.
- 4.19. Internal auditors should be aware of the [National Audit Office guidance](#) to external auditors regarding the additional work expected in respect of authorities with income or expenditure in excess of £2,000,000

Internal Audit Checklist

- 4.20. The following sets out the basic requirements for conduct of an effective internal audit review of an authority's financial and governance records and controls facilitating the completion of the Internal Audit Report in an authority's Annual Governance and Accountability Return (AGAR). The detail is not exhaustive but aims to provide Proper Officers and internal auditors with a basic guide to the controls that should ideally be in place and physical checks/testing that should be applied. Where

records examined include personal detail, such as in the case of staff salaries, allotment records and detail of hall hirers on invoices, care should be taken to ensure compliance with the requirements of the [General Data Protection Regulations \(GDPR\)](#).

- 4.21. ✓ Internal auditors should also, as part of the overall check on the authority's governance arrangements, review all full authority and committee minutes (and supporting papers) to gain an overview of the authority's financial and governance controls, monitoring that no actions of a potentially unlawful nature are being considered or any such decisions have been taken and that approval of all minutes is in [accordance with the legislation](#). This particular facet does not align to an individual section of the internal audit report in the AGAR but serves to give a degree of high-level indication as to the effectiveness of an authority's overall controls and decision-making process.

The internal auditor reviews the councils minutes as a pre audit before he attends the office. Any signed minutes required are provided when he is in the office.


AGAR certificate reference	Internal Audit action for expected controls Auditor has access to the Rialtas finance system
<p>A. Appropriate accounting records have been properly kept throughout the year.</p> <p>AND</p> <p>I. Periodic bank account reconciliations were properly carried out during the year.</p> <p style="color: red; font-size: small;">Auditor reviews all bank recs with the accompanying bank statements to ensure both are signed- Note this is one of the observations because although most of the recs are signed there are some bank statements that are not.</p>	<ul style="list-style-type: none"> ✓ ● Ensure the correct roll forward of the prior year cashbook balances to the new financial year. ✓ ● Check a sample of financial transactions in cashbooks to bank statements, etc: the sample size dependent on the size of the authority and nature of accounting records maintained. The auditor requests the bank statements to review this ✓ ● Ensure that bank reconciliations are prepared routinely, are subject to independent scrutiny and sign-off by members. ✓ ● Verify the accuracy of the year-end bank reconciliation detail and ensure accurate disclosure of the combined cash and bank balances in the AGAR, section 2, line 8. ✓ ● Where the authority has bank balances in excess of £100,000 it has an appropriate investment strategy.
<p>B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.</p> <p style="color: red; font-size: small;">As above the auditor looks at a selection of invoices, normally a months worth to review and ensure that all procedures in relation to the invoice and payment processes are undertaken in accordance to the adopted financial regs. Although, the parish council does not have a certification stamp, the RFO signs each invoice with the two finance councillors who have been appointed to authorise that months set of accounts will also sign each invoice.</p>	<ul style="list-style-type: none"> ✓ ● Review the procedures in place for acquisition of formal tenders and quotes, ensuring they are in line with the SOs and FRs which should be based on the latest version. ✓ ● Ensure that consistent values are in place for the acquisition of formal tenders between SOs and FRs (frequently different limits are recorded in the two documents). ✓ ● Review the procedures for receipt of invoices, agreement of invoice detail and confirmation of goods/ services delivery and approval for payment; ideally, a suitably designed certification stamp should providing for evidencing of these checks and payment authorisation.

<p>VAT Claim records are reviewed and a selection of invoices are checked to ensure the correct amount of VAT has been reclaimed</p>	<ul style="list-style-type: none"> ✓ ● Check that there is effective segregation between the writing of cheques or the setting up of online payments, and physical release of payments. ✓ ● Check that VAT reclaims are prepared and submitted in a timely manner in line with the underlying records and in accordance with current HMRC requirements. ✓ ● Where debit / credit cards are in use, establish the total monthly and individual transaction limits and ensure appropriate controls over physical security and usage of the cards are in place.
<p>C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.</p>	<ul style="list-style-type: none"> ✓ ● Ensure that authorities have prepared and formally adopted, at least once annually, an appropriate and comprehensive register of assessed risks, both regular and ad hoc. ✓ ● Ensure that appropriate levels of insurance cover are in place for land, buildings, public, employers' and hirers' (where applicable) liability, fidelity/ employees (including members) liability, business interruption and cyber security. ✓ ● Ensure that appropriate arrangements are in place for monitoring play areas, open spaces and sports pitches; such reviews should be undertaken by appropriately qualified external inspectors or, if by officers or members, that they have received the appropriate training and accreditation. ✓ ● Review the effectiveness of internal control carried out by the authority.
<p>D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.</p>	<ul style="list-style-type: none"> ✓ ● Ensure that the full Authority, not a committee, has considered, approved and adopted the annual precept for the coming year in accordance with the required parent Authority timetable ✓ ● Ensure that current year budget reports are prepared and submitted to the Authority/ Committees periodically during the year with appropriate commentary on any significant variances. ✓ ● Review the budget performance either during the year or at the financial year-end seeking explanations for any significant or unanticipated variances. ✓ ● Ensure that the Authority has considered the establishment of specific earmarked reserves and, ideally, reviews them annually as part of the budget assessment process. ✓ ● Ensure that the precept received in the accounts matches the prior year submission form to the relevant

	<p>authority and the public record of precepted amounts.</p>
<p>E. Expected income was fully received based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for.</p> <p style="color: red; font-size: small;">We don't for hall hire as MWPC halls day to day managements are undertaken bu committee trusts; however, we have a spreadsheet for the Bowerhill Sports Field bookings.</p>	<ul style="list-style-type: none"> ✓ Review "Aged debtor" listings to ensure appropriate follow up action is in place. ✓ Allotments: ensure that appropriate signed tenancy agreements exist, that an appropriate register of tenants is maintained, identifying that debtors are monitored. • Burials: ensure that a formal burial register is maintained, that it is up-to-date and that a sample of interments and memorials are appropriately evidenced, that fees have been charged at the correct approved rate and been recovered within a reasonable time: (Authorities should also acquire and retain copies of Burial / Cremation certificates) • Hall hire: ensure that an effective diary system for bookings is in place identifying the hirer, hire times and ideally cross-referenced to invoices raised. • Leases: ensure that leases are reviewed in a timely manner in accordance with the terms of the lease and rents similarly reviewed appropriately at the due time. ✓ Other variable income streams: ensure that appropriate control procedures and documentation are in existence to provide a clear audit trail through to invoicing and recovery of all such income. • Where amounts are receivable on set dates during the year, ensure that an appropriate control record is maintained duly identifying the date(s) on which income is due and actually received / banked. <p style="color: red; font-size: small;">N/A</p>
<p>F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.</p> <p style="color: red; font-size: small;">MWPC doesn't have petty cash</p>	<ul style="list-style-type: none"> • A number of authorities are now running down and closing their petty cash accounts and using debit / credit cards for ad hoc purchases. Consequently, where no payments are made in physical cash, a "Not covered" response is required in this area. • Review the systems in place for controlling any petty cash and also cash floats (used for bar, catering, etc). • Check a sample of transactions during the financial year to ensure appropriate supporting documentation is held. • Review the existence of evidenced periodic independent verification of the petty cash and any other cash floats held. • Ensure that VAT is identified wherever incurred and appropriate. • Physically check the petty cash and other cash floats held.

	<ul style="list-style-type: none"> ● Where bar or catering facilities are in place, ensure that appropriate cashing-up procedures are in place reconciling the physical cash takings to the till “Z” total readings.
<p>G. Salaries to employees and allowances to members were paid in accordance with the authority’s approvals, and PAYE and NI requirements were properly applied.</p> <p>The auditor looks at all staff contracts</p>	<ul style="list-style-type: none"> ✓ ● Ensure that, for all staff, a formal employment contract is in place together with a confirmatory letter setting out any changes to the contract. ✓ ● Ensure that appropriate procedures are in place for the payment of members allowances and deduction of any tax liability. ✓ ● Ensure that, for a sample of staff salaries, gross pay due is calculated in accordance with the approved spinal point on the NJC scale or hourly rate, if off-scale, and also with the contracted hours. ✓ ● Ensure that appropriate tax codes are being applied to each employee. ✓ ● Where free or paid for software is used, ensure that it is up to date. ✓ ● For the test sample of employees, ensure that tax is calculated appropriately. ✓ ● Check the correct treatment of Pension contributions. ✓ ● For NI, ensure that the correct deduction and employer’s contributions are applied: NB. the employers allowance is not available to councils but may be used by other authorities ✓ ● Ensure that the correct employers’ pension percentage contribution is being applied. ✓ ● Ensure that for the test sample, the correct net pay is paid to the employee with tax, NI and pension contributions correctly paid to the respective agencies.
<p>H. Asset and investment registers were complete and accurate and properly maintained.</p> <p>This section/assurance should be extended to include loans to or by the authority.</p>	<p>✓ ● Tangible Fixed Assets:</p> <ul style="list-style-type: none"> ✓ ● Ensure that the Authority is maintaining a formal asset register and updating it routinely to record new assets at historic cost price, net of VAT and removing any disposed of/ no longer serviceable assets. ✓ ● Physically verifying the existence and condition of high value, high risk assets may be appropriate. ✓ ● Ideally, the register should identify for each asset the purchase cost and, if practicable, the replacement/ insured cost, the latter being updated annually and used to assist in forward planning for asset replacement. ✓ ● Additions and disposals records should allow tracking from the prior year to the current.

	<ul style="list-style-type: none"> ✓ ● Ensure that the asset value to be reported in the AGAR at section 2, line 9 equates to the prior year reported value, adjusted for the nominal value of any new acquisitions and / or disposals. ✓ ● Compare the asset register with the insurance schedule to ensure that all assets as recorded are appropriately insured or “self-insured” by the Authority. ✓ ● Fixed asset investments: <ul style="list-style-type: none"> ✓ ● Ensure that all long-term investments (i.e., those for more than 12 month terms) are covered by the “Investment Strategy” and reported as Assets in the AGAR at section 2, line 9. ✓ ● Borrowing and Lending: <ul style="list-style-type: none"> ✓ ● Ensure that the authority has sought and obtained appropriate UK Debt Management Office approval for all loans acquired. ✓ ● Ensured that the authority has accounted for the loan appropriately (i.e., recorded the full value of the loan, any arrangement fee should be regarded as an admin expense) in the year of receipt. ✓ ● Ensure that the combined principal loan repayment and interest for the year is correctly recorded in the AGAR at section 2 line 5. ✓ ● Ensure that the outstanding loan liability as at 31st March each year is correctly recorded in the AGAR at section 2, line 10 (value should be verified from the lender and verification provided to the IA by the clerk/RFO). ✓ ● Where the Authority has issued loans to local bodies, they should ideally seek signed indemnities from the recipient body, or their members, agreeing to underwrite the loan debt.
<p>J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.</p>	<p>Whilst IAs are not required to verify the accuracy of detail to be disclosed in the AGAR, this assertion, together with the expectation of most Authorities, effectively requires IAs to ensure that the financial detail reported at <u>section 2 of the AGAR</u> reflects the detail in the accounting records maintained for the financial year. Consequently, IAs should:</p> <ul style="list-style-type: none"> ✓ ● Ensure that, where annual turnover exceeds <u>£200,000</u>, appropriate records are maintained throughout the year on an Income and Expenditure basis to facilitate budget reporting in that vein. ✓ ● Ensure that appropriate accounting arrangements are in place to account for debtors and creditors during the

	year and at the financial year-end.
K. If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt.	IAs should ensure that, all relevant criteria are met (receipts and payments each totalled less than £25,000) <ul style="list-style-type: none"> the correct exemption certificate was prepared and minuted in accordance with the statutory submission deadline; that it has been published, together with all required information on the Authority’s website and noticeboard.
L. The authority publishes information on a free to access website / web page, up to date at the time of the internal audit in accordance with the relevant legislation.	IAs should review the Authority’s website ensuring that all required documentation is published in accordance with the relevant legislation, including publishing the ICO publication scheme on its website. ✓
M. The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.	IAs should acquire / examine a copy of the required “Public Notice” ensuring that it clearly identifies the statutory 30 working day period when the Authority’s records are available for public inspection . IAs may also check whether authorities have minuted the relevant dates at the same time as approving the AGAR. ✓
N. The authority complied with the publication requirements for the prior year AGAR. ✓	IAs should ensure that the statutory disclosure / publication requirements in relation to the prior year’s AGAR have been met as detailed on the front page of the current year’s AGAR.
O. The authority complied with laws, regulations & proper practices relating to digital and data compliance. <i>The data audit is one of our observations as it was done some time ago but needs to be updated.</i>	<ul style="list-style-type: none"> ✓ Ensure local authority has, as a minimum, a single generic email address on an authority owned domain. ✓ Check that website accessibility has been tested, at least annually, and that the accessibility statement has been updated as required. ✓ Check when the authority last completed a data audit. • Ensure the authority has prepared and formally adopted a data protection policy that is reviewed at least once annually. ✓ Ensure the authority has an up to date IT policy in place.
P. Trust funds (including charitable) - the Council met its responsibilities as a trustee. 	<ul style="list-style-type: none"> • Confirm that all charities of which the council is a Trustee are up to date with CC filing requirements. • that the council is the sole trustee on the Charity Commission register. • that the council is acting in accordance with the Trust deed. • that the Charity meetings and accounts are recorded

	<p>separately from those of the council.</p> <ul style="list-style-type: none"> review the level and activity of the charity and where a risk based approach suggests such, review the Independent Examiners report.
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Reporting on Internal Audit

- 4.22. The duties of internal audit relate to reporting on the adequacy and effectiveness of an authority's system of internal control. The minimum reporting requirement for internal audit to the smaller authority is met by completing the annual internal audit report on the Annual Governance and Accountability Return. ✓
- 4.23. In most cases, an additional narrative report to the authority would be expected. It is advised that all authorities publish this full report on their websites with the AGAR along with any comments from the external auditor. ✓
- 4.24. Any narrative report should have conclusions that are compatible with the entries on the AGAR. ✓
- 4.25. The annual internal report will inform the authority's response to Assertion 2 and Assertion 6 in the annual governance statement.
- 4.26. An authority should minute their review and actions planned from the outcomes of the AGAR tests and content of any narrative reports from Internal Auditors.

AGENDA ITEM 09a. Clerk's Note: Jan minutes in the agenda pack. This is so you can relate the numbers in the year end reports to the budget setting in January 26 + you can see any differences.

MINUTES of the Finance Committee of Melksham Without Parish Council held on Monday 5th January 2026 at Melksham Without Parish Council Offices, Melksham Community Campus (First Floor), Market Place, Melksham, SN12 6ES at 7.00pm

It was noted that due to changes being made to the Budget Working spreadsheets during the meeting that officers would need to double check the figures and spreadsheet formula calculations to ensure that totals were correct. Any figures that were changed as a result of this double checking are therefore highlighted green, and the correct figures captured in these minutes so that they correlate with the Budget working papers, and Precept calculations for the Full Council to approve on Monday 26th January.

Present: Councillors John Glover (Chair of Council & Committee), David Pafford (Vice Chair of Council), Alan Baines, Richard Wood, John Doel (Vice Chair of Committee), and Mark Blackham.

Officers: Teresa Strange (Clerk) and Marianne Rossi (Finance & Amenities Officer)

On Zoom: It was noted that Councillor Harris was in attendance at the meeting; he acknowledged that he was not a member of the Finance Committee and was at the meeting as an observer. There was one member of the public on Zoom who wished to observe the meeting.

Housekeeping: Councillor Glover welcomed everyone to the meeting. It was noted that as there were no members of the public in the room, the housekeeping message did not need to be read out. Everyone was aware that the meeting was being recorded and would be published on YouTube following the meeting and deleted once the minutes were approved.

380/25 Apologies:

The Clerk advised that Councillor Griffiths had tendered his apologies as he was on holiday; this reason for absence was accepted.

381/25 Declarations of Interest

Councillor Glover subsequently declared an interest in the Chair's Allowance as this was a line item in the budget spreadsheet and was on the agenda for discussion this evening. Although not voting members, the officers declared an interest in all items relating to staffing and salaries.

382/25 Dispensation Requests for this Meeting

None.

383/25 To note that Councillors living in the Parish have a dispensation for Precept setting.

It was noted that those Councillors living in the parish had a previously approved dispensation for setting the precept for the current Council Term, 2025-29 (Min 010/25d Annual Council 12th May 2025).

384/25 To consider holding items in Closed Session due to confidential nature:

Councillor Glover advised that there were some funding and budgetary considerations that needed to be discussed in relation to staff which was confidential

It was subsequently agreed that the risk register (min. 393/25) would need to be discussed in closed session because it exposed any council weaknesses. It was also noted that there was an item to be discussed in relation to a debtor which was confidential as it was part of a contractual arrangement.

Resolved: The following items to be held in closed session for the reason provided above:

- Funding and budgetary considerations in relation to staff (min.385/25)
- Risk Register (min. 393/25)
- Payment arrangement for debtor (min.399/25)

Members agreed that they needed to make a decision in principle with regard to budgetary considerations in relation to staffing before they went through the budget. In line with Standing orders, the meeting went into closed session.

The member of the public on Zoom and Councillor Harris was put into the virtual waiting room while the matter was being discussed and were re-admitted once the meeting went back into open session.

385/25C Staffing budgetary considerations:

The Clerk explained that as new amenities come on stream, there will be an increase in workload. It was noted that the current outdoor amenities team worked a total of 18 hours per week, which included inspecting the play areas and allotments and weekly pavilion testing.

It was noted that although there are new play areas and allotments coming on stream in the future from new development, it won't be in the next financial year. Members agreed to add an additional £2,500 under repairs and maintenance for the allotments and £7,500 under repairs and maintenance for the parish to take into account any increase in outdoor amenity work required above current capacity, which may be undertaken by a contractor.

19:30 the council went back into open session, and the two members in the virtual waiting room on Zoom were re-admitted into the meeting.

386/25 Public Participation:

There were no members of public present in the room and the two members on Zoom did not wish to speak.

387/25 Minutes of Finance Committee 6th January 2025

Members noted the minutes as background information.

388/25 Community Infrastructure Levy (CIL):

a) CIL income received in 2025/26 and CIL (Community Infrastructure Levy) income figure to include for 2026/27:

The Clerk explained that, as per previous principles, the parish council do not include any income in the budget for CIL unless it is physically in the bank or the development has started on site and the council is certain that it will be coming in during the year. This is so that the council can confidently spend from CIL, knowing that the income for the year is accurate. As such, the Clerk cannot see any definite visibility of any CIL coming in the 2026/27 financial year and therefore has not shown anything budgeted as coming in for that year. In terms of the current financial year (2025/26), a total of £96,048.35 has been received in August 25, which is for the Land at Semington Road application (known as Buckley Gardens). This is the third tranche of CIL for this application, with the other tranches being received in 2024. Members were aware that due to the fact that the council has made a Joint Melksham Neighbourhood Plan, the parish council was receiving 25% of the overall CIL paid to Wiltshire Council for developments within the parish. Without a made Neighbourhood Plan, the parish council would receive 15% of the overall CIL paid to Wiltshire Council. As previously agreed, as the Melksham Neighbourhood Plan was a joint project between the parish and town council, 2/5 (an additional 10% of overall CIL) received by both councils would be allocated to a separate sharing pot in each of the council's accounts, respectively, for agreed joint projects. The parish council's share of the joint CIL is shown as a separate column in the spreadsheet so that members can clearly determine which CIL is solely for the use of the council and which CIL has been allocated for joint projects. As a result of the £96,048.35 of CIL received, £57,629.01 is the parish council's share, and £38,419.34 has been allocated to the sharing pot.

	<i>25%</i>
<u>CIL income anticipated to year end 2025/26 (parish council's 15%)</u>	
Land at Semington Road known as Buckley Gardens (PL/2022/02749)	£57,629.01
	£96,048.35
CIL income anticipated to year end 2025/26 for 10% Sharing pot	
Land at Semington Road known as Buckley Gardens (PL/2022/02749)	£38,419.34
Total amount of CIL Income expected to year end 2025/26	£96,048.35 ✓

As already detailed, the above amount has already been received in the bank by the parish council.

There are three small developments in the parish which have received planning permission and are CIL payable, but due to the parish council currently not having any visibility with regard to when these developments will be starting on site, they have not included these in the CIL calculations for this year or next. The developments are as follows:

(PL/2023/06990) 26 Shaw Hill, Shaw, Melksham, SN12 8EU	£3,041.40
(PL/2024/00631) Mavern House, Corsham Road, Shaw, SN12 8EH	£1,833.56

3

** Note have withdrawn from the CIL 10% Sharing pot as at 31st March 2026*

(PL/2025/03261) 89 Corsham Road, Whitley, Melksham, SN12 8QF £1,964.40

The developments listed above are liable to pay 25% of CIL to the council, and as such, 2/5 of the amount received (10% of overall CIL paid to Wiltshire Council) will be allocated to the CIL sharing pot when the income has been received.

The Clerk highlighted that there were known future major developments in the parish at a variety of stages, and although the council could take a view on when they may start on site, and as such, when CIL might be received, she wished to caution members. She felt that as the RFO (Responsible Financial Officer), the council wouldn't have any surety that any CIL from known future developments will be coming in the next financial year, and there was a danger that the council could overspend on CIL if they estimated it and it doesn't come in and allocated spend from it, for example.

In the 2026/27 financial year, no CIL has been anticipated as coming in; therefore, the total income expected is £0.

Total amount of CIL Income expected to year end 2026/27 £ 0.00

The Clerk had put together a spreadsheet to look at the future planning applications and CIL forecast for those sites that are either plan-led or have been approved and are awaiting reserved matters application approval. She explained that as the CIL reserve reduces due to expenditure, she wanted to give the council reassurance there was visibility of more CIL coming in. It was noted that she had estimated the amount of CIL that is payable to the council for the developments based on an average amount per square metre and has based the calculations on 100 sqm for a 3-bedroom house. The table for the estimated CIL is shown under min. 388/25c.

b) Parish council's agreed uses of CIL and more project specific spend for current and next financial year:

The Clerk drew members' attention to the fact that all spend from CIL included in the spreadsheet was based on principles that the parish council had previously set for this expenditure. Members were aware that there was a requirement for CIL to be spent within five years of receipt, and as this money was a finite amount, it has previously been agreed that this funding will be spent on one-off capital items. This is rather than spending it on maintenance of items because there will come a time when the CIL income runs out, which is why solar farm funding is better suited due to its longevity over a number of years. It was noted that unlike S106 funding, which has to be related to the development it came from, CIL did not need to be.

In the current financial year, it is budgeted that £5,030 will be spent on LHFIG schemes (Local Highway and Footway Improvement Group). This is for various waiting restrictions within the parish, signs for the A365 Bath Road/Bowerhill Lane and Woodrow Road, "Chicken Alley" rear of Shaw Playing Field kissing gate/vegetation clearance and Woodrow Road speed assessment. For 2026/27, £30,000 has been anticipated to come from LHFIG schemes within the parish, which is £10,000 for the Semington Road holistic review and £5,000 for the Hornchurch Road junction improvements. The other £15,000 is budgeted for any other LHFIG schemes which may come in the 2026/27 year.

For 2026/27, ~~£12,500~~^{0.00} has been budgeted to come from CIL for part of the funding towards the replacement wooden equipment inside of Beanacre Play Area. The council has for some time been keeping a watch on the overhead climber in the play area, as it only relies on one post for its stability.

It is anticipated that the council will install a drinking water fountain outside of Shaw Village Hall in the 2026/27 financial year, so ~~£4,500~~^{0.00} has been budgeted to come from CIL for this project.

The parish council are expecting to move forward with the Bowerhill Sports Field outdoor gym equipment in the 2026/27 financial year. It is hoped that the council can obtain some grant funding for most of the project; however, ~~£2,000~~^{0.00} has been shown as coming from CIL, as it's thought that the council will be required to show some financial contribution towards the project.

53,760.92 -
The Melksham Neighbourhood Plan costs are expected to be more than budgeted for the year due to costs associated with the referendum advertising and training on the plan for the new council. It is now expected that for the current year the parish council's share of the costs will be ~~£2,136~~, which is all to come from CIL. For 2026/27, the budget shows £900 as being spent from CIL for the project, which is for additional Neighbourhood Plan training and provision for the review of the plan, as there is a trigger for a review within 6 months of the Wiltshire Local Plan adoption.

It is expected that the real time information units will be ordered for the designated parish bus shelters in February/ March 2026, so ~~£56,500~~^{0.00} is being shown as coming from CIL for this project in the current year. In the next year, £7,600 has been shown as coming from CIL for real time information to be installed at the new bus shelter in Falcon Way, with the land close to being adopted by Wiltshire Council.

No expenditure is expected in the current year for the East of Melksham Community Centre project; however, £5,000 has been shown as coming from CIL in the next financial year. It is expected that there will be some initial design work to inform where the community centre sits on the Blackmore Farm development site, as well as costs associated with other professional fees. This has been shown as being spent from the parish council's CIL; however, it may be a contender as a project for the shared CIL due to how close the site is to town residents and from the CIL funds that the town council are currently holding, still pending a decision from them on their way forward.

Under play areas for 2026/27, £1,000 has been shown for repairs and maintenance during the year.

Recommendation 1: The parish council revise their original budgeted spend from CIL (Community Infrastructure Levy) for 2025/26 to be as follows:

2025/26 Budget provision (agreed Jan 25)	2025/26 anticipated expenditure (up to 31.03.26)
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Contribution to LHFIG schemes	£ 1,000.00	£ 5,030.00 ✓ 1,723.48
Beanacre Wood Equipment replacement	£ 6,250.00	£ 0.00 ✓
Real Time Information	£63,684.00	£56,500.00 → 0.00
Bowerhill Sports Field enhancement	£ 1,021.00	£ 0.00 ✓
Neighbourhood Plan	£ 847.50	£ 2,136.00 ✓ 760.50
	£72,802.50	£63,666.00

Shurmond fields capital - £5000

Recommendation 2: The parish council spend from CIL (Community Infrastructure Levy) for 2026/27 to be as follows:

total CIL spend 2026/27 - £9,484.40

Budgeted Expenditure

Contribution to LHFIG schemes	£30,000.00
Beanacre Play Area Wooden equipment	£12,500.00
Shaw Village Hall drinking water fountain	£ 4,500.00
Bowerhill Sports Field enhancement	£ 2,000.00
Neighbourhood Plan	£ 900.00
Real Time Information	£ 7,600.00
Play Area repairs and maintenance	£ 1,000.00
East of Melksham Community Centre	£ 5,000.00
	£63,500.00

The balance of CIL funds at the end of each financial year is put into a reserve as the funds are restricted to funding community infrastructure only and to aid tracking the expenditure, which has to be annually reported to Wiltshire Council. Transfers from the CIL Reserve have been made to other earmarked reserves, as detailed below:

Total in CIL reserve at end of 2024/25	£ 94,192.00 ✓
Expected CIL income for 2025/26	£ 96,048.00 ✓

TOTAL £190,240.00 ✓

Anticipated Expenditure from CIL for 2025/26 £ ~~63,666.00~~ £9,484.40

Transfer CIL into dedicated project/ ringfenced reserve

CIL Sharing with MTC Reserve £ 38,419.00 (Transfer 14)

(extra 10% CIL due to NHP)

transfer of CIL from (e) pot - £71,314.77

TOTAL in CIL reserve at end of 2025/26 £ ~~88,155.00~~ £252,070.37

Total in CIL reserve at end of 2025/26 £ ~~88,155.00~~ £252,070.37

CIL income anticipated for 2026/27 £ 0.00

TOTAL £ ~~88,155.00~~ £252,070.37

Anticipated expenditure from CIL for 2026/27 £63,500.00

Transfer CIL into dedicated project/ ringfenced reserve

CIL Sharing with MTC Reserve £ 0.00

(extra 10% CIL due to NHP)

Total in CIL reserve at the end of 2026/27 ~~£24,655.00~~

c) Forecast of future CIL Funding and funding from potential major development and agree initial thoughts on project spend.

As per min.388/25a, the Clerk had put together a table of future planning applications along with the CIL forecast which is shown below:

The table is for Plan led development and so much more likely to be approved OR approved and awaiting Reserved Matters application submission or approval. The Clerk also produced a similar table for the current speculative development applications and for those currently at Appeal.

Planning Application	Development	Developer	No. of dwellings	% of affordable housing	Estimated CIL	Estimated CIL	Current Status	Year when could start on site?	Potential project
PL/2023/11188 Outline	Land at Blackmore Farm	Gleesons - now bought by David Wilson	500	40	Say 300 market houses @ £8.5k per house = £2.55M to Wiltshire Council and then 25% to MWPC	£637,500	Outline approved May 25, submitting reserved matters in Jan 26	2027/28	East of Melksham Community Centre NB: s106 funding from this development agreed for Community Centre
PL/2024/10345 Full	Land north of the A3102 (New Road Farm)	Bloor	295	Offering 40% although Local Plan not yet in place	177 market value houses @ £8.5k per house = £1.5M to Wiltshire Council and then 25% paid to MWPC	£376,125	Full application pending decision, Local Plan site allocation	2026/27	East of Melksham Community Centre NB: s106 funding drafted for Community Centre
PL/2022/08504 Outline PL/2025/07391 R Matters	Land south of Western Way	Hallam Land - now bought by Barratt	213 and 70 bed care home	30	161 market value houses @ £8.5k per house = £1.3M to Wiltshire Council and then 25% to MWPC	£342,125	Outline approved at Appeal Oct 23, reserved matters pending approval (resubmission due)	2026/27	

PL/2025/ 06749	Land north of Bath Road (A365) and to MOCS	Hannick	205	Assumes 30	143 market value houses @ £8.5k per house =£1.2M to Wiltshire Council and then 25% to MWPC	£303,875	Outline applicatio n pending decision, Local Plan site allocation	2027/28	
PL/2024/ 09725	Land off Corsham Road (Middle Farm)	Land owner	22 or 55	Assumes 30	15 market value houses @ £8.5k per house = £127,500 to Wiltshire Council and then 25% to MWPC	£31,875	Outline applicatio n pending decision for 22, with NHP2 allocation and master plan for 55/57		
						£1,691,500			

of which the split between the parish council and the sharing pot reserves are as follows:

Parish Council	£1,014,900
CIL Sharing pot	<u>£ 676,600</u>
Total CIL	£1,691,500

There is not currently an accurate number for the applications until they go to reserved matters and the square meterage for each dwelling is known, as well as the number of market value homes. This is because CIL is only payable on market value homes. It was noted that for the applications listed above, the Clerk had also estimated when the CIL might start to come in; however, it was noted that the CIL would come in tranches over several years.

Members noted the CIL forecast.

d) Forecast of future s106 funding from approved and potential major development.

This was included under the above agenda item and was a separate spreadsheet collating the information from approved s106 agreements.

e) East of Melksham Community Centre: Update on the status of the project as part of due diligence review of the CIL funding transferred to Melksham Town Council for this project:

The Clerk reported that she still had not received any correspondence back from Melksham Town Council with regard to an update on the East of Melksham Community Centre. She explained that this was on the agenda for this evening's meeting for due diligence because there was a legal tie on the CIL funding that the parish council transferred over to the town council for the East of Melksham Community Centre project. It was advised that the legal agreement stated that the three years starts from

the completion of the Hunters Wood development, which was only completed when the Eastern relief road was finished, which was not that long ago. It was noted that the town council has had this money for around two and a half years. It was queried whether this was acceptable by Wiltshire Council, given the fact that CIL had to be spent within five years of receipt. The Clerk advised that the parish council had discharged their legal duty, as Wiltshire Council had agreed to the legal agreement, but she didn't know whether there was an agreement between the town council and Wiltshire Council with regard to the spend timeline. It was noted that previously Wiltshire Council had granted the parish council extra time to spend CIL as it was allocated to a specific project, for example, and she wasn't sure whether the town council had gone back to them to explain that they were currently not in a position to build a community centre.

The Clerk explained that around a year ago, when the land for a new community centre was secured at the Blackmore Farm Development site, the parish council had asked for the town council to consider transferring the money back so that a large community centre could be built on that site, which was yet to be answered. At the December 25 Full Council meeting, the parish council had asked that a representative from the town council attend the January Full Council meeting to give an update on what was happening with the project.

Members expressed frustration that there was still no answer from the town council on this project despite the Clerk chasing on several occasions, which is preventing the parish council from progressing. Members were concerned at the fact that it will shortly be coming up to the five-year mark since the first CIL was received, and as there was currently no allocation of it, there was a danger that Wiltshire Council could request this back. It was felt that the town council should be written to again and asked what they are doing with the funds and whether they were moving forward with the community centre project. It was felt that the Wiltshire Council CIL officers and the Wiltshire Councillors should be copied into the correspondence. Members felt that this issue was now urgent, as both councils needed to set the precept for the 2026/27 year, so all parties needed to know the status of the project in order to budget for the project appropriately.

Resolved: The council write to Melksham Town Council again requesting that they provide an update on the East of Melksham Community Centre project as the 5-year mark for the first receipt of CIL is coming up shortly, and both councils were due to set their precepts in the coming weeks. .

f) CIL Sharing with Melksham Town Council (MTC):

i. Feedback from MTC further to Joint CIL working party in July:

The Clerk reported that to date, there had been no response from Melksham Town Council with regard to what joint projects they wished to be put forward for the use of the joint CIL. It was noted that the parish council reviewed and approved the recommendations in the minutes in September 2025, but the Clerk had not seen these notes on the town council's agenda for approval yet. The Clerk reported that the town council still did not have an answer on the amount of CIL they had in the CIL sharing pot.

ii. Agree what funds are to return to the parish council as not allocated after 3 years

It was noted that at the CIL Joint Working Party held in July 2025, there was a recommendation that if the shared CIL was not spent within 3 years, the amount would revert back to the original council in the same proportion. As discussed under the agenda item above, it did not appear that the town council had approved the notes or recommendations from that meeting. The Clerk had put together a list of parish council CIL that had been allocated to the sharing pot, so members could see how long the CIL had been in the reserve. It was noted that currently there was £5,123.31 of CIL that had been in the sharing pot for more than three years. There is a further £113,215.83 of CIL that has been in the sharing pot reserve for up to two years depending on when it had been received.

Members raised concerns at the fact that the parish council held a large amount of CIL in the sharing reserve which was currently not being spent, and very much felt that it was there to serve the residents, not just to be held in the reserve with no allocation. As a result, it was felt that the current agreement with the town council was not working. After a discussion, members were frustrated that a response had not been received by the town council and felt that as there had been no movement, the council should consider the agreement invalid. As a consequence, it was felt that the town council should be written to and advised that the parish council were considering withdrawing all of the parish council funds allocated to the sharing pot to spend on projects within the parish.

Recommendation: The parish council write to the town council advising that as there has been no response in relation to moving forward with the joint CIL, the parish council are considering withdrawing their contributions to the sharing pot to spend on projects within the parish.

iii. To agree next steps

This item was considered under the above agenda item.

389/25 Solar Farm Community Funding:

a) Agree appropriate potential income figure for 2026/27 from Sandridge Solar Farm Funding

Members noted that the income received from the Sandridge Solar Farm for the current year was £18,832.90, which has slightly increased from the previous year due to indexation. It was noted that the trigger for recalculation on the income received would only be when there is a boundary review, not if new dwellings have been built within the radius of the solar farm. Although the figure each year is index-linked, there was a danger that the parish council could overestimate the income due, and as such, members agreed that the estimate for the 2026/27 financial year should be £18,832.90, the same as what had been received for the current year.

Recommendation: The parish council budget £18,832.90 of income from the Sandridge Solar Farm for the 2026/27 financial year.

b) Spend of Sandridge Solar Farm funding for current and next financial year

It was noted that the parish council had already set out principles for the use of solar farm funding, which was for ongoing maintenance and running costs of items such as the speed indicator device deployment and the bus shelter cleaning, for example. In the current financial year, the council has budgeted for the defibrillator annual costs to come from this funding, as it's for the maintenance of the defibrillators rather than for the capital cost of a new defibrillator. Other maintenance, such as the play area safety surfacing cleaning and weedspraying is all taken from this fund. Over the last few years, the council has budgeted for the installation of the hardstanding inside Kestrel Court Play Area to come from this funding. This is outstanding work which is expected to be undertaken in the current year. Additionally, any other street furniture expenditure is taken from solar farm funding, as it's either replacing or repairing parish council assets. In the 2026/27 year it is expected that some of the wooden equipment inside of Beanacre Play Area will be replaced, so some funding has been allocated towards this project. The parish council has previously agreed to fund the new bus shelter at Falcon Way, Bowerhill, out of this funding. Although this is considered a capital item, it was within the 2.75 km radius of the solar farm, so it is felt this is a good candidate for this funding.

The Clerk reported that she had recently been contacted by the owner of Snarlton Farm to say that there are a lot of dog walkers using the bridleway that starts at the lay-by at the bottom of Sandridge Hill. He reported that dog walkers are leaving bags of dog waste on the ground or are throwing them in a hedge. It appears that someone is trying to improve the area by tying a bin bags for the dog waste bags in the layby, but the waste is not being taken away. This has been reported to Wiltshire Council as fly-tipping, but they have enquired as to whether a bin could be funded from the solar farm funding and installed in the lay-by by the gate at the bottom of Sandridge Hill. As this request had only recently been received, officers have not had a chance to get a quotation for this; however, it is not only the capital cost of the bin that needs to be taken into account – it's the cost of emptying it. It was noted that Wiltshire Council had a policy that they would not add new waste bins on their emptying schedule and would only consider emptying a bin if it had been moved from another location. Members felt that most of the dog walkers would be coming from the town, and as such, the town council should be asked to make a contribution. It was felt that this was not a discussion for this meeting, but members acknowledged that the solar farm fund may be somewhere this expenditure could come from in the future if the council were to agree to this request. It was agreed that officers should investigate the costs further.

Resolved: Officers to investigate the costs associated with emptying a bin at the bottom of Sandridge Hill.

This has been installed + emptied by Wiltshire Council at no extra cost.

Recommendation: The following spend from Sandridge Solar Farm to be on the following:

Balance brought forward from 31st March 2025
Amount received in 2025/26
TOTAL FUND AVAILABLE

£48,919.01 ✓
£18,832.90 ✓
£67,751.91 ✓

Anticipated spend in 2025/26

Defibrillator Maintenance	£ 1,140.00 ✓ 423.90
Safety surfacing clean for play areas & MUGAs	£ 6,675.00 0.00
Tree inspection and work	£ 2,473.00 ✓ 245.00
Weedspraying	£ 1,755.00 ✓
Speed Indicator Device- Erection and running costs	£ 5,018.00 ✓
Street Furniture including Kestrel Court Hardstanding	£ 4,652.00 ✓ 829.67
Bus Shelter Cleaning	£ 1,800.00 ✓ 600.00
TOTAL SPEND IN 2025/26	£23,413.00 ✓ 12,871.57
Anticipated balance as at 31st March 2026	£44,338.91 ✓ 54,880.34
Anticipated receipt in 2026/27	£18,832.90
TOTAL FUNDS AVAILABLE	£63,171.81

Anticipated spend in 2026/27

Safety surfacing clean for play areas & MUGAs	£ 7,050.00
Speed Indicator Device- Erection and running costs	£ 5,200.00
Weedspraying	£ 1,800.00
Street Furniture	£ 3,700.00
Beanacre play equipment replacement	£ 6,250.00
Falcon Way Bus Shelter	£ 5,000.00
Defibrillator maintenance	£ 1,300.00
Bus Shelter Cleaning	£ 3,550.00

TOTAL SPEND IN 2026/27 £33,850.00

Anticipated balance as at 31st March 2027 £29,321.81

Officers highlighted to members that the expected expenditure for this year and next was more than the income received in 25/26 and expected in 26/27 from the solar farm. The council were only able to spend more than what they were getting in because some estimated expenditure in other years either didn't happen or did not cost as much as expected. For example, a few years ago the speed indicator device was not deployed for several months due to an issue which had an effect on the expenditure. Additionally, some items of expenditure are one-off, such as the Beanacre play equipment replacement and the Falcon Way bus shelter, so they would not be ongoing items each year.

c) Battery Storage & Wick Solar Farm Community Benefit: Benefit to be received and allocate spend of this funding:

The Clerk reported that the council was due to receive £15,000 from Wick Solar Farm and two separate amounts of £5,000 from the battery storage next to Whitley Golf Club. Councillor Glover advised that the council already had received some proposals from CAWS (Community Action Whitley and Shaw) on projects to spend this community benefit on. It was acknowledged that there were other areas of the parish that would be affected by the battery storage and solar farm, namely Beanacre, which needed to be taken into consideration when the council considers spend from this funding.

20:04 – The Council meeting stopped for a comfort break.

20:09 – The Council meeting recommenced.

390/25 Reserves:

a) General Reserve funds estimated for year end of 2025/26 and 2026/27:

The Clerk explained the basis of the general fund to members and was the balance left at year-end. It was noted that the council's reserve policy currently stated that the council should hold between 3-6 months of expenditure. It was further noted that the policy had previously detailed that the council should hold around a month's worth of funds due to the number of earmarked reserves it held; however, following additional information, this had been changed at the January 25 budget meeting. The Clerk explained that it was about if the council stopped running at the end of the financial year, would they be able to pay their suppliers and staff etc. It was noted that earmarked reserves were held for specific purposes and that, in the event of the parish council ceasing operations, such reserves, other than those that are ring-fenced, would be available to meet any outstanding liabilities. Members understood that any ring-fenced reserves, such as for Shurnhold Fields or the Davey Play Area, would not be able to be used.

The Clerk had spoken to the internal auditor about this, as she didn't fully understand why there was money left at the end of the financial year because the precept is worked out by calculating expenditure less income, so if this rule was followed, the balance should be £0. The internal auditor had explained to the Clerk that this wasn't quite right, as this calculation needs to be done before looking at current funds in reserves. The anticipated general fund balance at year-end reflects the opening balance from the previous year, anticipated income including the precept, expenditure for the year, and approved transfers to and from earmarked reserves.

8101721
The Clerk had included in members' agenda packs a table showing her calculations when working out what the anticipated general fund would be at the end of the current year and at the end of the 2026/27 year. Members reviewed the anticipated general fund as at 31st March 2026, which was ~~£73,937~~. It was noted that as the council's estimated expenditure for the year was £468,120, the estimated general fund figure equated to just under two months' worth of expenditure. It was acknowledged that the expenditure figure included project-related costs, and the council also held a healthy level of earmarked reserves, including the general contingency reserve, which was not ring-fenced. Although the estimated level for the general fund was lower than what is detailed in the reserves policy for the current year, members considered that the level was appropriate for the council's overall financial position, bearing in mind the factors detailed above.

Members moved on to look at the estimated general fund as at 31st March 2027, which was ~~£72,984~~ and equated to just over two months of expenditure. Like with the current year, the expenditure includes project work, and the council held a healthy level of earmarked reserves. Members agreed that the estimated general fund level at the end of the next financial year was reasonable and proportionate.

The Clerk explained that the internal auditor was satisfied with the council's current reserve arrangements, as they showed a clear purpose for what they were being held for. He had commented that the council was unusual in the fact that it was quite project-

based currently. It was noted that once these projects are completed and operational expenditure increases, the level of the general fund will need to be reviewed accordingly.

Recommendation: The parish council confirm that they are happy with the estimated level of the general fund as per the details above for the end of the current year and the end of the 2026/27 year.

b) Financial Reserves Policy:

Members reviewed the current reserves policy. Further to discussions under the above agenda item, members felt that the reserves policy needed to be updated to include that the general fund includes the non-ringfenced reserves.

Recommendation: The council update the reserves policy as detailed above.

c) Contribution to Reserves and spending from Reserves for current and next financial year.

There have been no further funds put into the Berryfield Village Hall reserve for this year or next year, nor any budgeted spend to come from the reserve, leaving it standing at £4,400 at the end of the 2026/27 year.

Following a building condition survey undertaken previously as part of the Shaw Village Hall lease negotiations, it was recommended that door closers be installed. It is expected that this will still be undertaken in the current year, and £1,000 has been budgeted to come from the Shaw Village Hall reserve for this installation. To keep the reserve at the same level as Berryfield Village Hall (the other village hall building the council owns), £1,000 has been shown as coming into the reserve. There is no expected expenditure coming from the reserve in this year or next year, leaving it standing at £4,400 at the 2026/27 year-end.

83749797
The showerheads in all of the changing rooms at the Bowerhill Sports Pavilion needed to be replaced this year due to their age, as well as a couple of the taps in the changing rooms which had broken. For the current year £965 has been shown as being spent from the Bowerhill Sports Field and Pavilion long-term capital replacement reserve, leaving it standing at £37,743 at the end of the current financial year. The wooden footbridge at the facility needs to be replaced due to the wood deteriorating and requiring repair. While the council did obtain a quote to replace all of the wooden slates on the bridge, it was considered that it may be more cost-effective to replace the bridge fully; therefore, £6,000 has been earmarked for the replacement to come from the reserve in the 2026/27 year. This will leave the reserve standing at £31,743 at the end of the 2026/27 financial year.

The council decided to remove all of the paint from the pavilion doors in the current financial year due to the paint flaking off and making the facility look uncared for. The council had previously repainted the doors due to the same issue; however, it is considered that because of the material of the doors, it makes it harder for the paint to stick to them. Some of the expenditure for this has come from the Bowerhill Sports Field and Pavilion maintenance reserve. In addition, there was an expected overspend under the safety/PAT testing heading, which is to be taken from this reserve, leaving it

83943.36

standing at ~~£13,953~~ at the 2025/26 year end. No further funds have been budgeted as being spent from the reserve in 2026/27, so it remains at £13,953 at that year's end.

In 2024 the council were successful in obtaining grant funding up to a maximum of £57,812 across six years to enhance the condition of the pitches at the Bowerhill Sports Field. The total cost of the project is £84,480, with the parish council providing a financial contribution from year 3 of the project, meaning that the first two years of the project are covered by the Football Foundation. In the 2025/26 year, £14,452 is showing as coming into the Pitch Improvements reserve, which is the second year's worth of funding. There is an expected spend of £16,148 from the reserve, which is because the first years' worth of grant funding came halfway through the 24/25 year, so there was still funding left in the reserve at year-end. The expected year-end spend figure for 2025/26 reflects this and shows that ~~£8,665~~ 14,452 will be left in the reserve at year-end. For 2026/27, £9,636 has been shown as coming into the reserve, which is the third year's agreed funding from the Football Foundation, with £13,020 being shown as spent, which again takes into account the funding left in the reserve at the end of the 25/26 year. The reserve is left standing at £5,281 at the end of the 2026/27 financial year.

For the current year no further funds have been put into the Replacement Play Area Safety Surfacing & Equipment long term capital reserve, nor is there any expected spend, leaving it stood at £20,000 at year end. In the next financial year, £15,000 has been shown as coming into the reserve, with £13,250 showing as being spent from the reserve, leaving it stood at £21,750 at year end. The council are expecting to replace some of the wooden equipment inside of Beanacre Play Area in the 2026/27 year, so £6,250 is coming from the reserve towards this replacement, and £7,000 is coming from the reserve for the Berryfield Play Area fence replacement.

The car park and entrance improvement project started at Shurnhold Fields in November 2025, so works are expected to have been completed in the current year at a total cost of £30,000. The Shurnhold Fields Capital reserve currently has £10,000 in which includes the £5,000 grant (£2,500 for each council) from the area board towards the car park and entrance improvement project. As the project is due to be finished in the current year, this reserve is showing £10,000 as being spent. No further funds have been put into the reserve, leaving it standing at £0 at the end of the current year. No funds have been put into the reserve in 2026/27, so the reserve stands at £0 at the end of that financial year.

No expenditure for this year or next year has been budgeted as coming out of the Recreation & Sports Facility Enhancement reserve. No funds have been put into the reserve this year or next, leaving it standing at £6,000 at the 2026/27 year-end.

No further funds have been put into the defibrillator replacement reserve in this year or next year, with no expenditure expected in either of these years, leaving the reserve at £10,850 at the end of the 2026/27 year. Several of the councils' defibrillators were installed at the same time, so there's an acknowledgement that they may need to be replaced at a similar time, which is why this reserve is held. It was originally thought that the defibrillators had a life span of eight years; however, it is now understood that these devices can go on for much longer if they are well maintained. The units are well maintained by the parish council and have an annual service, which is why they are not expected to need replacing in the current year or the next year.

£4,000 at end of 25/26

No further funds have been put in the general highway and footpath reserve this year or next, nor is there any budgeted expenditure in either of these years, leaving the reserve standing at £4,000 at the end of the next financial year.

£5,558.71
The professional and legal fees reserve is showing £5,000[✓] coming into the reserve, with ~~£3,727~~^{£3,727} being spent from the reserve in the 2025/26 financial year, leaving it standing at ~~£1,832~~ at year end. There are costs associated with the adoption of the Davey Play Area as well as the Shaw Village Hall lease and Shaw Playing Field land registration in the current year. For the 2026/27 year, no further funds have been shown as coming into the reserve, and there is no budgeted spend for the year, so this reserve is left at £1,832 at the end of the 2026/27 year.

£15,098.67 at end of 25/26
In the community project and match funding reserve, £14,223 has been shown as coming into the reserve, with £2,500[✓] being shown as spent from the reserve in the current year. The parish council agreed at the 10th of February 2025 Finance Committee meeting to vire £6,723 which was left under the grant funding headings into this reserve. In addition, £5,000 has been shown to top the reserve back up, and £2,500 has been shown to cover the town council match funding requests for the current year. The spend from the reserve is for a contribution towards VE Day and the Christmas lights. No further funds have been put into the reserve or are shown as being spent in the 2026/27 financial year, leaving the reserve stood at £15,099 at the end of that financial year.

£7,940 at end of 25/26
Under the elections reserve, £293[✓] has been shown as expenditure for the current year, with no further funds put into the reserve. Due to no elections in the parish wards being held in the May 25 ordinary elections, the council did not need to bear the cost of polling stations etc. There was still an element of administration costs associated with the set up and cancellation of the elections, so £293 is being shown as expenditure from this reserve. The reserve is showing £5,000[✓] as being transferred out of it (Transfer 15), and into the general contingency reserve for the new website project. It was agreed that as this reserve had healthy funds, money could be transferred out of here toward the new project, as the new website project was not anticipated at the time of budget setting. As the council elections happened in 2025, there was time in future financial years to build this reserve back up. There are no funds shown as going in or out of this reserve in the 2026/27 year, leaving it standing at £7,940 at that year end. It was noted that if there was a casual election during the financial year, there would still be enough funds in the reserve to cover this event.

£10,463.34 at end of 25/26
The staffing contingency reserve is in place in case of any unexpected staffing costs which have not been budgeted. There is no budgeted expenditure nor any funds being shown as coming into the reserve for this year or next year, leaving it standing at £10,463 at the 2026/27 year end.

The Replacement of Council Assets (contingency) reserve is showing £1,299[✓] expenditure for the replacement noticeboard at Berryfield allotments in the current year. No funds are being shown as coming into the reserve, leaving it standing at £23,077[✓] at the end of the current year. No funds are being shown as coming into the reserve, nor any expected expenditure being shown as coming from the reserve in the 2026/27 year, which means that the reserve remains at £23,077 at the end of that year.

Tree work at Berrisford Plas area Green
Eaten from this reserve due to emergency at
a cost of £1,456

In the current year, £5,000 from the elections reserve is shown as being transferred into the general contingency reserve (Transfer 15). In the current year, the parish council are looking at a new website to meet with assertion 10 requirements and are showing ~~£5,000~~ expenditure for the project. No further expenditure or funds have been put into the reserve in the next financial year, leaving it standing at £20,988 at the end of the 2026/27 year.

The CIL reserve for the current year shows £96,048 coming into the reserve, with ~~£63,006~~ shown as being spent from the reserve, which is shown under CIL (min. 388/25b). There is one transfer shown as coming out of the reserve, which is ~~£38,419~~ (Transfer T14). This is the element of the shared CIL, which is shown as a separate reserve, so this transfer is to transfer the amount into the CIL sharing reserve. The reserve is left standing at ~~£98,155~~ at the end of the 2025/26 year. For the 2026/27 financial year, no CIL is expected to come in, so no amount has been shown as coming into the reserve. The reserve is showing £63,500 being spent, leaving it standing at £24,655 at the end of the 2026/27 year.

As per the above, £38,419 (Transfer T14) has been transferred into this reserve, which is 2/5 (10% of the overall CIL) that the council is expected to receive in the current year. The reserve shows £10,000 coming out, which is for the parish council's share of any potential cemetery project, leaving it standing at £99,734 at year end. As explained above under CIL, it is not expected that the council will receive any CIL in the 2026/27 year; therefore, no funds are being shown as coming into the reserve. There is also no spend being shown from the reserve; therefore, it remains at £99,734 at the end of 2026/27.

For the current year under the Sandridge Solar Farm reserve, £18,833 is being shown as coming in, which is the true income received from the funding in the current year. The reserve shows ~~£23,413~~ of expenditure, with the full details of the spending being shown under Sandridge Solar Farm (min. 389/25b). For the next financial year, £18,833 is being shown as coming into the reserve, with £33,850 being shown as spent, leaving it standing at £29,322 at the end of that year.

The Shurnhold Fields Maintenance reserve are funds from an s106 agreement for the maintenance of the field. This fund is held by the parish council as the lead council on behalf of the joint project with Melksham Town Council. The reserve is ringfenced so can only be spent on the maintenance of the field. This is one off funding, with funds being drawn down from the reserve; therefore, no funds have been shown as going into the reserve in the current year or next year. For the current year, ~~£15,722~~ has been shown as spent from the reserve, which is largely for the purchase of a toolsafe shed to aid the maintenance of the field as well as other maintenance items as part of the car park project. The Melksham Town Council amenities team attends the field once a week to empty the bins and undertake caretaking duties, which is invoiced against the maintenance contribution. For the next financial year, £2,502 is being shown as spent from the reserve, which is for caretaking duties at the field, as well as the annual cut, mower petrol and the 'Friends' insurance. This leaves the reserve standing at £56,046 at the end of the 2026/27 year.

A reserve had previously been set up to show potential funding coming from Wessex Water as a community benefit for Beanacre due to the disruption caused by the mains drainage works. Nothing has been shown as coming into the reserve in this year or

84,531.68
at end of
25/26

89,484.40

825,207.83
at end of
25/26

534,880.34
at end of
25/26

856,847.79
at end of
25/26

12,871.57

87,314.77

... mupc have withdrawn from the joint sharing arrangement

17,422.49

next, and it is understood that they may be providing some community benefit works, such as the creation of a wildflower meadow at Shurnhold Fields, rather than a financial contribution.

*£610.98
Spent*

£86,477.18

The Scottish and Southern Electricity Networks (SSEN) grant for Melksham emergency support is showing ~~£6,187~~ as being spent this year, leaving it standing at ~~£901~~ at the end of the year. This is a joint project between the parish and town council and was a grant towards costs associated with an emergency phone line, database, fridge magnets, etc. For 2026/27, £692 is being shown as spent from this reserve, leaving it standing at £209 at the end of that year.

The Berryfield Public Art reserve holds the remaining funds available from the Berryfield Village Hall public art project, which was transferred from Wiltshire Council. This is for the ongoing maintenance of the public artwork. In the current year it was agreed that this fund should be transferred over to the Berryfield Village Hall Trust for them to draw down from rather than invoicing the parish council each time they required some of the fund. As the parish council had to sign a side legal agreement with Wiltshire Council prior to the funds being transferred over, Berryfield Village Hall Trust were asked to sign a document confirming that they would adhere to the conditions set out. As a result, the ~~£3,800~~ was transferred over to the Trust in the current year, leaving the reserve standing at ~~£0~~ at the end of the year. As this was one off funding, no funds have been put back in the reserve for the 2026/27 year, so it remains at £0 at the end of that year.

As part of an agreement with David Wilson Homes, they are providing the parish council with ~~£20,000~~ of funding towards a footbridge to connect residents between the Buckley Garden development and the Bowood View development. This is being shown as coming in this financial year, and therefore this reserve is showing a balance of ~~£20,000~~ at year end. In 2026/27, it is expected that the footbridge will be installed, leaving the reserve standing at £0 at year end.

*£15,000 at
end 25/26*

A new reserve has been set up in the current year for community benefit from Energy Production schemes. The parish council are expecting some community benefit from Wick Solar Farm and the two battery storage sites south of the Beanacre substation in the current year. This reserve is showing ~~£25,000~~ *15,000* as coming in from these schemes in the current year with no spend expected. For the next financial year, £25,000 is shown as being spent from the reserve, leaving it standing at £0 at the 2026/27 year end.

In the s106 agreement for the Land West of Semington Road development, there was some funding to improve the Bowerhill Sports Field. As per the s106 agreement, the funding will be payable to the parish council upon 1st occupation, and it was confirmed by the Wiltshire Council s106 officer that this is expected to happen in early 2026. As a result, ~~£11,800~~ has been shown as coming into the reserve in the current year, with ~~£1,740~~ being shown as spent. It was noted that the funding is subject to indexation, but this figure isn't known at this current time. The parish council agreed to undertake some ditch/drainage work on the middle pitch in the current year, which is to be taken from this fund.

*not come
in as the
end of 25/26*

The Davey Play Area reserve holds the s106 maintenance fund, ringfenced for the maintenance of the Davey Play Area. In the current year, ~~£955~~ *£0.00* is being shown as spent from the reserve, which is for two safety surfacing cleans and the annual ROSPA inspection. As this is one off funding, no new funds have been put into the reserve,

~~£63,809~~ ^{864,683.52}

leaving it standing at ~~£63,809~~ at year-end. For the 2026/27 year, £1,278 is being shown as expenditure for this reserve, which is for two safety surfacing cleans, the annual ROSPA inspection and provision for quarterly inspections. At the end of 2026/27, the reserve stands at £62,531.

Recommendation 1: The parish council put the following into Earmarked Reserves at year end 31st March 2026:

Reserves for major project 2025/26

Shaw Village Hall	£ 1,000.00 ✓
Pitch Improvements (Football Foundation grant)	£ 14,452.00 ✓
Professional and Legal fees	£ 5,000.00 ✓
Community Projects/Match Funding	£ 14,223.00 ✓
CIL (Community Infrastructure Levy) funds received	£ 96,048.35 ✓
Sandridge Solar Farm Community Funding	£ 18,832.90 ✓
Footbridge (David Wilson Homes contribution)	£ 20,000.00 0.00
Energy Production schemes	£ 25,000.00 15,000
s106 contribution to upgrade Bowerhill Sports Field	£ 11,800.00 0.00
	£206,356.25
	8164,556.25

Recommendation 2: The parish council put the following into Ear Marked Reserves for the year 2026/27:

Reserves for major project 2026/27

Pitch Improvements (Football Foundation grant)	£ 9,636.00
Replacement Play Area Safety Surfacing & Equipment	£15,000.00
LONG TERM CAPITAL REPLACEMENT	
Sandridge Solar Farm Community Funding	<u>£18,832.90</u>
	£43,468.90

Members reviewed the spend from Earmarked reserves as they went through the individual line items on the budget spreadsheet. For more detailed information on the spend from reserves please refer to that section of the budget review.

Recommendation 3: The parish council spend the following amounts from Earmarked Reserves in 2025/26:

Spending from Reserves 2025/26

	2025/26 Budget spend (agreed Jan 25)	2025/26 Anticipated Expenditure (up to 31/03/26)
Shaw Village Hall	£ 0.00	£ 1,000.00 0.00
Bowerhill Sports Field & Pavilion (long term capital)	£ 0.00	£ 965.00 1,210
Bowerhill Sports Field & Pavilion Maintenance	£ 0.00	£ 1,511.00 1,508.1

Pitch Improvements (Football Foundation)	£ 18,904.00	£ 16,148.00	£ 16,148.00 ✓
Replacement Play Area Safety Surfacing & Equipment	£ 6,250.00		£ 0.00 ✓
Shurnhold Fields Capital	£ 0.00		£ 10,000.00 ✓
Professional and Legal fees	£ 0.00	0.00	£ 3,727.00
Community Projects/Match Funding	£ 0.00		£ 2,500.00 ✓
Elections	£ 12,000.00		£ 293.00 ✓
General Contingency	£ 0.00	£ 456.00	£ 5,000.00
Replacement / renewal of council assets	£ 0.00		£ 1,299.00 ✓
CIL (Community Infrastructure Levy)	£ 72,803.00	£ 9,484.48	£ 63,666.00
10% CIL sharing pot with MTC	£ 0.00	0.00	£ 10,000.00
Sandridge Solar Farm	£ 28,180.00	£ 12,871.57	£ 23,413.00
Shurnhold Fields Open Space Maintenance Contribution	£ 1,750.00	£ 1,422.49	£ 15,722.00
SSEN Ringfenced reserve for Melksham	£ 160.00	£ 610.96	£ 6,187.00
Berryfield Public Art fund	£ 0.00		£ 3,800.00 ✓
Bowerhill Sports Field s106 upgrade	£ 0.00	0.00	£ 1,740.00
Davey Play Area	£ 185.00	£ 80.00	£ 955.00
	£140,232.00		£167,926.00

£ 72,909.23

Recommendation 4: The parish council spend the following amounts from Earmarked Reserves in 2026/27:

Bowerhill Sports Field & Pavilion (long term capital)	£ 6,000.00
Pitch Improvements (Football Foundation grant)	£ 13,020.00
Replacement Play Area Safety Surfacing & Equipment	£ 13,250.00
CIL (Community Infrastructure Levy)	£ 63,500.00
Sandridge Solar Farm Community Funding	£ 33,850.00
Shurnhold Fields Open Space maintenance	£ 2,502.00
SSEN Ringfenced reserve for Melksham	£ 692.00
Footbridge (David Wilson Homes contribution)	£ 20,000.00
Energy Production schemes	£ 25,000.00
Davey Play Area	£ 1,278.00
	£179,092.00

Recommendation 5: The parish council transfer the following amounts between Earmarked Reserves in 2025/26

Transfer T14- Move ~~£38,419.00~~ from CIL to the 10% sharing pot CIL reserve.
 Transfer T15- Move £5,000.00 from the Elections reserve into the General Contingency reserve. ✓

move £71,314.77 from CIL 10% pot to CIL reserve

It was noted that there were no transfers to be undertaken in the 2026/27 year.

Summary of Reserves

Opening Balance of Reserves as at 01/04/2025	£561,525.36 ✓
Revised Reserves for Major Projects 2025/25	£206,356.25
Revised Spending from Reserves 2025/26	£167,926.00 £ 72,909.23
Total Reserves at end of 2025/26	£599,955.61 £ 8653,172.38

Opening Balance of Reserves as at 01/04/2026	£599,955.61 8653,172.38
Reserves for Major Projects 2026/27	£ 43,468.90
Spending from Reserves 2026/27	- £179,092.00
Total Reserves at end of 2026/27	£464,332.51

391/25 Budget:

- a) **Review and consider Budget for 2025/2026 against anticipated position at year end; and estimate for 2026/2027.**

Members considered the anticipated income and expenditure until year end for the current financial year, 2025/26 and proposals for the 2026/27 financial year.

Income

For the current financial year, the council budgeted £498,412 of income coming in, which was fairly in line with the expected income of £537,764 for the year (figures include the precept). The council had previously budgeted that £15,000 of bank interest would be received for the current year; however, this is now expected to be £26,000. It is always difficult to estimate how much bank interest the council may receive because it depends on certain factors, such as the amount of money accruing interest and the interest rate, which can go up and down. In the current year the parish council have not locked any money away in fixed-term deposits; however, hold a large majority of funds in the CCLA Public Sector Deposit Fund (PSDF), which had a higher interest rate than banks could offer. This account is treated as an easy access savings account, as the council are not receiving a fixed rate of interest and are able to withdraw funds quickly when required. The budget heading for interest for the 2026/27 financial year has been reduced slightly from the expected income in the current year to £22,000 for the reasons detailed above with regard to estimating and the fact that the council do not want to overestimate the income.

In the current year, it had previously been budgeted that £18,079 for grants and donations would be received; however, it is now expected that the council will not receive any income under this heading this year. One of the projects that the parish council was looking to move forward on was the outdoor gym equipment, as this was one of the council's objectives for the 25-29 council term. The council was hoping to obtain some grant funding for this project and had previously been unsuccessful with the Suez funding but was looking to apply to the National Lottery for a grant. It was now felt that it was more realistic that the council would apply for funding in the 2026/27 financial year instead, and as such, £19,000 had been budgeted as coming in for this project.

It was originally anticipated under the Sandridge Solar Farm that the council would receive £18,021.33 this year; however, the actual amount received is £18,833, which was due to indexation. As explained under min.389/25i, the parish council wish to be cautious and not overestimate this income and therefore have budgeted £18,833 of income coming in, which is on par with the amount received in the current year.

At budget setting for the current year, the council did not have any visibility on when the community benefit would be received from the Wick solar farm or the battery storage sites adjacent to the substation in Westlands Lane, so had not budgeted for this to

come in. The council now have visibility of this funding and feel that this will be received in the current year, and as such have estimated that £25,000 will have been received by the 2025/26 year-end. For the 2026/27 financial year, no funds have been budgeted for community benefit, as it was too difficult to quantify any amount for this year.

Under s106 agreements, for the current year it was expected that the council would receive £11,800 from the Townsend Farm development (Land West of Semington Road-20/07334/OUT) for playing field contributions. It is still anticipated that this funding will come in this financial year, as it was confirmed by the Section 106 Wiltshire Council Officer in October 2025 that first occupation would be early 2026, and they would then invoice the developer for the amount. For the 2026/27 financial year, £13,508 has been budgeted for the offsite play area contribution due from phase 2 of the land at Semington Road development (Townsend Farm-2022/08155). In the s106 for phase 1 of the land at Semington Road development (Townsend Farm-20/07334/OUT), there was provision for an offsite play area contribution; however, this may not be the case if the developer installs some play equipment on this site. Plans for this phase of the development seem to suggest that the developer will be providing a LAP (Local Area for Play) on site which includes a few pieces of equipment. The s106 agreement details that the developer is required to provide either on-site provision or an off-site contribution, but not both.

It is also expected that £20,000 will be received from David Wilson Homes in the current year, which is a contribution towards a new footbridge to connect residents between the Buckley Gardens and Bowood View developments in Berryfield. This was anticipated at budget setting. This is a one-off contribution, and as such, no amount has been budgeted for the next financial year.

The parish council are involved with some joint projects with Melksham Town Council and, as such, show any reimbursement for these projects as income. Due to proper accounting practices, the expenditure incurred for these projects is unable to be netted off against the reimbursement; therefore, this has to be shown under income. As a consequence, the full expenditure incurred for these projects will be shown under their expenditure cost codes. For Shurnhold Fields, the parish council did not budget any income coming in for the 2025/26 financial year for the car park and entrance improvement project, as it was expected to be completed in the last financial year. This project started in November 2025 and is part of the wider Wiltshire Council scheme to improve drainage in that area. The project is expected to be completed this year; therefore, £12,500 has been estimated as coming in before year-end. This is 50% of the cost for the car park and entrance improvement element of the project. It is assumed that Wiltshire Council will provide one invoice rather than invoice both councils 50% each for that element of the project, and it is expected that the parish council will be invoiced and then will need to charge back 50% of the cost to the town council. For 2026/27, no income is expected under the Shurnhold Fields income code, as the car park works would have already been completed and there is no planned capital expenditure for this site.

It is expected that the council will spend more than budgeted in the current financial year for the Joint Melksham Neighbourhood Plan and, as a result, are expecting more income than originally thought. At budget setting, the council originally budgeted £1,400 as coming in, but it is now anticipated that £7,315 will be received from the town council, which is their 70% share of the costs towards the project. This is for some

training sessions on the made Neighbourhood Plan and an update to the website to ensure accessibility. This also includes the town council's 50% share of the cost to the Neighbourhood Plan planning consultants to defend planning appeals. The full expenditure for the project will be shown under the expenditure cost code. For the 2026/27 financial year, £2,100 has been budgeted as coming in, which is for the review of the Melksham Neighbourhood Plan, as a review has to be undertaken within six months of the Wiltshire Local Plan being adopted, which is expected to be in the 2026/27 year.

Unfortunately, in April 2025, the brick-built bus shelter on the A350 at Beanacre was demolished in an accident. The parish council successfully claimed off the insurance and received £4,233 in the current year for a replacement shelter. There is no income budgeted for next year under insurance claims, as this is an unforeseen occurrence.

As part of the terms of the lease for Berryfield Village Hall, the council insures the building and charges back that element of the insurance cost to the Berryfield Village Hall Trust. The lease for Shaw Village Hall has now expired, and the council are currently negotiating a new lease on the same basis as the one for Berryfield Village Hall. For the current year, £800 was expected as coming in as income under this heading, but it is now expected that as at year-end the council will have received £335. This is because, as explained above, the new lease for Shaw Village Hall has not been renewed yet, and as such, the Shaw Village Hall Management Committee is insuring the building.

The estimated income for allotments for the current year is now £2,790, which is slightly less than originally budgeted. This is due to the fact that the council had a number of severely overgrown allotment plots across both of the Berryfield and Briansfield allotment sites which they were unable to re-let. This issue was discussed at the Asset Management Committee on 7th July 2025 (min. 137/25a), where the council agreed to let the very overgrown plots out for free for the allotment year starting 1st October 2024 to 30th September 2025 and for the year starting 1st October 2025 to 30th September 2026. This was in order for any new tenant to clear the plot and get it back up to an acceptable standard. For the 2026/27 financial year, £3,469 is budgeted as coming in for the year, as the council has increased the rent slightly for the allotment year starting 1st October 2026. It should also be noted that it is always very difficult to estimate the allotment income because it is not known how many plots will be relinquished during the allotment year and whether a resident or a non-resident will take over the plot, as non-residents pay double the residential rate. In addition, the allotment year always runs across two financial years, so 50% of the income will be transferred into the next financial year at year-end, which has been taken into account in this budget.

The expected income for the Bowerhill Sports Field for the current year is fairly in line with what was originally budgeted for the current year. The original budget for football bookings was £10,465, and the council are now expected to receive £12,000 this year, which is slightly more than originally anticipated. This is because the council has received more 11 aside bookings from the youth organisation than originally anticipated this year. For 2026/27, £10,500 has been budgeted, which is based on having four adult home teams and the youth organisation's blanket booking of the youth pitches. It is difficult to estimate how much income the council will receive for the year for football bookings because there are factors that need to be taken into consideration, such as how many teams will book, match cancellations, which are unknown, and whether the

council will increase hire charges. Although the budget is estimating less income for next year than what is anticipated at year-end for the current year, it is prudent to not overbudget on income for the reasons detailed above. The expected amount of income for the hire of the kitchen is on par with what the expected year end is for the year at £953. For next year, the budget has increased slightly to £1,000, which takes into account the current usage. As already explained above, the council review the hire charges for the Bowerhill Sports Field on an annual basis; however, this cannot be incorporated into the budget as it is something that is reviewed later on in the financial year. Originally budgeted for sports field grants for the current year was £16,552; however, it is now expected that the figure will be £14,452. This is because it was originally estimated that the council would receive a grant towards pitch drainage, which wasn't applied for this year, and the council has found different funding for this work. The council is expecting to receive the second year of Football Foundation funding for sports field improvements by year end. For the next financial year, £9,636 has been budgeted under this heading, which is the third year's Football Foundation grant for sports field improvements.

General Account Income (Excluding Precept):

Budgeted for 2025/26	£181,218.68
Anticipated for 2025/26	£222,434.25 <i>£168,288</i>
Proposed for 2026/27	£ 76,210.90*

*(Please note there was a calculation error with this income at the meeting, so this figure has been updated to reflect the correct figure, for clarity the original figure was £73,410.90)

Jubilee Sports Field Income:

Budgeted for 2025/26	£ 27,937.00
Anticipated for 2025/26	£ 27,405.00 <i>£31,629</i>
Proposed for 2026/27	£ 21,136.00

Allotment Income:

Budgeted for 2025/26	£ 3,310.00
Anticipated for 2025/26	£ 2,790.00 <i>£2,984</i>
Proposed for 2026/27	£ 3,469.00

TOTAL PROPOSED INCOME FOR 2026/27: £100,815.90

Expenditure:

It was noted that the parish council's Expenditure used the following budget headings to reflect the information included with residents' Council Tax bills, namely. Administration, Parish Amenities, Community Support.

Administration Costs:

The council had originally budgeted £12,000 for election costs in the current year due to the ordinary May 25 elections; however, there were no contested elections. As a result, the estimated year end is now £293 under this heading, as there are still administration costs that the council has to pay in relation to the elections. In the 2026/27 year nothing

has been budgeted under this heading, as a by-election is currently unknown. If there was a by-election during the financial year, the costs would be taken from the election reserve.

The expected year end for the current year for members' training is lower than originally anticipated. As the current financial year was an election year, it wasn't known at the time how many new councillors may be elected to the council and would require training, which was why the council had originally budgeted £500 under this heading. There have only been a few training sessions undertaken in the current year, and therefore it has been estimated that the spend under this heading would be £150 at year end. For the 2026/27 financial year, £150 has been budgeted under this heading for members' training.

Audit fees are expected to be more than originally budgeted for the current financial year. This is due to the fact that the external auditor fees are slightly more than originally thought and are based on annual bands of council income or expenditure, whichever is higher for that financial year. This can make it difficult to estimate which band the council might be in at budget setting time. The council will also have two internal audits during the year, which have been budgeted at £450 per visit. The anticipated expenditure for the current year under this heading is now £2,265. For 2026/27, £2,315 has been budgeted under this heading, which has been based on the estimated external auditor fees for the current year as per the annual banding and a small increase in internal auditor fees for their two visits during the year.

At budget setting for the current year, it was anticipated that £900 would be spent on postage; however, it is now expected that £600 will be spent under this heading. This was primarily due to the fact that the council purchased more stamps in the 2024/25 financial year before the price of stamps increased. The parish council no longer prints hard copy agenda packs and sends them to all councillors, which has reduced the cost of postage significantly over the past few years. The allotment rent renewal letters were sent out via email this year, with only a few needing to be posted out to tenants. For the next allotment year, £900 has been budgeted again because, although as already detailed, the council don't post as much out anymore, the agenda notices and posters for the noticeboards are still sent out each week. The budget also takes into consideration an increase in stamp costs, as this is normally increased on an annual basis.

The photocopying costs for the current year are expected to be on par with what was originally budgeted at £650. For 2026/27, £700 has been budgeted, which is providing a small increase in costs from the previous year. Although, as indicated above under postage, the council has reduced photocopying, there is still an element of printing being required.

The anticipated expenditure for bank costs is expected to be £330 for the current year. Lloyds Bank is now charging a monthly fee of £10.50 to run the bank account, and there are charges associated with transactions on the Unity Trust Bank account. The council has been recently informed by Unity Trust Bank that their charges will be increasing, and as such, for the 2026/27 financial year have budgeted £360 under this heading, which gives a small increase on the current year.

It was expected that £1,350 would be spent on email and cloud hosting for this year; however, this is now expected to be much higher, and the estimated year end is now £7,130, with £5,000 of this estimated to come from reserves. This budget heading is much higher than originally estimated for the year because it is also used for IT packages such as Adobe and ChatGPT, which were not anticipated at the time of budget setting. In the current year, Office 365 for the officers was upgraded to the standard version, and therefore this has increased the costs under this heading. In addition, a new assertion has been added into the Annual Governance and Accountability Return (AGAR) for the 2025/26 financial year, known as assertion 10. This focuses on website accessibility as well as data compliance and requires councils to have a fully accessible website. Back in 2018, when there was a requirement for councils to adhere to WCAG 2.1 AA (Web Content Accessibility Guidelines), the parish council undertook a lot of work to make the website as accessible as possible. It was acknowledged at the time that the website wasn't fully accessible but displayed an accessibility statement on the website advising that if anyone required help finding something on the website to contact the council. It is now mandatory that councils comply with WCAG 2.2 AA, which is part of the assertion 10 requirements. Over the past few months, the council has been looking at options for the website in order to meet the requirements under this assertion and have budgeted £5,000 for this. For the 2026/27 financial year, £4,000 has been budgeted, which is for Office 365 as well as other IT packages such as ChatGPT and Adobe. As the council have agreed to create a new website, rather than update the current one £500 has been included in the budget for website hosting as the true figure of this is unknown at this stage.

IT support costs are expected to be higher than originally anticipated for the year at £750, which is for the creation of the new allotment and asset register databases. Additionally, the PC that acts as a server is unable to update to Windows 11, and the support for Windows 10 expired in October 2025. As a result of this, the council agreed to purchase a new PC, so some costs have been budgeted for the IT contractor to set up the new computer. For the next financial year £500 has been budgeted under this heading, which is for the IT contractors' IT support and the potential creation of an allotment app.

It is estimated that £875 will be spent in the current year for new equipment and furniture, which is slightly lower than anticipated at budget setting. The parish council purchased a new councillor laptop this year, as one was not returned and the council was unable to recover it. In addition, the council has purchased a new PC for the server computer and a microwave for the office. For the next financial year, £1,000 has been budgeted, which is for a new chair for the Clerk's desk, as this is the oldest office chair, as well as a new chair for the finance desk.

It is expected that legal fees will be much higher than originally expected for this year; the budget for the year was £2,000; however, it is now expected that £7,004 will be spent under this heading. This is for the new Shaw Village Hall lease and registration of the village hall and playing field land. In addition, there are two planning appeals (Snarlton Fram and Woodrow) that the council have instructed Place Studio to assist them with. This budget heading shows the full expenditure incurred for the planning appeals, but the town council will be charged 50% of the cost for these, which is shown under the income cost code. The budget is therefore showing that £3,727, which is the true overspend under this heading, is coming from the legal reserve. At present there are no known legal costs for the 2026/27 financial year, and therefore, nothing has been

budgeted for the year in the knowledge that if any expenditure did come up, the council has a legal reserve that it can be taken from.

It was noted that the council was in the fourth year of its ten year office and meeting room lease at the Melksham Community Campus. Councillor Glover explained that the lease increases by £1,000 per year, which means that the last year of the lease will be just under £20k. He reminded members that the £20k rate was based on the base price of four years ago and, as such, the council need to bear in mind that there will be an increase in costs should they renew the lease. The rent for the current year is £13,040, which is as per the lease, and for the 2026/27 year, the office rent is budgeted at £14,040. It is important to understand that the annual rent goes from 1st August to 31st July each year, so it runs between two financial years. For the next financial year, four months of the rent will be based on the rent from 1st Aug 25-31st July 26 and eight months of the rent will be based on the rent for 1st Aug 26-March 27.

Although the NJC (National Joint Council) pay award for 2025/26 was an increase of 3.2% on all staff pay, the estimated year end costs for staffing in the current year were still within budget. It is unknown with regard to any staffing pay increase for the next financial year; therefore, these have been estimated between 3-5%. It was noted that the Caretaker and Allotment Warden salaries were included under the parish amenities budget heading.

Recommendation 1:

Administration Costs (Including office staff):

Budgeted Expenditure for 2025/26	£193,028.00	with £12,000 coming from reserves
- Anticipated Expenditure for 2025/26	£186,380.00	with £0,020 ^{2,000} coming from reserves
Proposed Expenditure 2026/27	£183,702.00	£293.00

Parish Amenities:

Originally budgeted for the current year under defibrillator costs was £1,530, which was to come from solar farm funding; the expected figure is now £1,140. This is for the annual maintenance support fee for all nine of the council's defibrillators. It is lower than originally budgeted, as the council based this on an average fee and increased it slightly for the current year; however, the cost of support for the older defibrillators in the parish is lower than the support costs for the newer versions. For the 2026/27 financial year, members considered whether a new defibrillator was required in the new Buckley Garden development. After a discussion it was not felt that one was required in this development given that the council were going to install a footbridge between Buckley Gardens and Bowood View. This would give residents of Buckley Gardens access to the defibrillator, which is on the side of Berryfield Village Hall. Separately from this, there was a defibrillator on the outside of the New Inn Pub, which the council have previously looked at moving. The council decided against adopting the phone box on Berryfield Park to refurbish it and move the defibrillator in there. It was suggested that the defibrillator could be moved to near the Berryfield Play Area, as there would still be an electrical supply from the old village hall, or to outside the allotments at Berryfield. It would be something that the council could explore in the future if the defibrillator needed to be moved from the New Inn Pub.

The insurance for this year was slightly less than budgeted at £4,159. Although the council was in the last year of their long-term agreement with the current insurance

provider, it is still difficult to estimate. This is because of unknowns such as new purchases, etc., which would add to the premium. The council will be outside of their long-term agreement in the 2026/27 financial year, so will need to go out for quotes. As such, £5,000 has been budgeted for next year, which provides an increase on the current year. It is acknowledged that the council did claim off their insurance in the current year, which may increase the future insurance premium.

Safety surfacing cleaning in the current year was budgeted to be £5,000; however, this is now expected to be £7,450, with £875 coming from the Davey Play Area reserve and £6,575 coming from solar farm funding. The increase on the current year is due to the council only budgeting for one safety surfacing clean, but it is now expected that there will be two undertaken. For the 2026/27 year, £8,000 has been budgeted for this service, which allows for two cleans, one in autumn and one in spring. As with the current year, as part of the s106 for the Davey Play Area, a maintenance contribution was transferred over to the parish council, which is held in reserves, so £950 has been shown as coming from the reserve for this maintenance. The £7,050 will be coming from the solar farm reserve as per the council's agreed principles on this funding.

Starting from 1st April 2025, the parish council agreed to enter into a new parish maintenance contract for a period of three years, at an annual cost of around £27,430 (not including the extra sports field maintenance coming from the Football Foundation grant). The contract covers grass cutting and bin emptying inside of the parish play areas, together with regular maintenance of the Bowerhill Sports Field. Some of the individual budget lines are showing as overbudget for the current financial year. This is due to the full cost not being known at the time of budget setting, as tenders had not yet been opened.

The council recognised that there was an overspend of the budget on the contract and resolved to take £3,500, which was originally budgeted from the precept under the play area cost code for the replacement wooden equipment at Beanacre play area, to cover the overspend. It was further agreed that the expenditure for the Beanacre Play Area would instead be taken from CIL, therefore allowing the contract overspend to be covered by the precept. The budget under these headings for next year has been updated to reflect the actual contract costs.

For the current year under ROSPA inspections, the estimated year end is fairly on par with what had been budgeted. A discussion took place with regard to the 2026/27 financial year, as the council have been exploring the requirement for quarterly play area inspections. The Clerk explained that previously the Parish Caretaker who was ROSPA trained, was undertaking these inspections on a quarterly basis; however, this qualification had expired. The council had previously contracted this work out but received unsatisfactory service. It is important to note that all parish play areas are inspected on a weekly basis visually and have an independent annual inspection by ROSPA; however, the quarterly inspection was a more in depth one. At a recent Asset Management Committee meeting, officers were tasked to see whether a quarterly in depth inspection was required or whether one every six months was adequate, but they have been unable to obtain an answer on this to date despite contacting relevant advisers. The Clerk explained that it hasn't been as urgent in recent times because the annual ROSPA inspection had been undertaken in September/October time but was something that needed to be picked back up again. She went on to explain that although there may not be a law, it was about what the council could reasonably have

been expected to do. It was acknowledged that this wasn't the meeting to discuss this and it would need to go back to an Asset Management Committee, but there needed to be something in the budget for this provision. There was £3,550 put under this budget heading, which was to come from the precept, and members discussed whether this could come from solar farm funding. The Clerk cautioned members about the fact that currently, the council are spending more from the solar farm funding than the income that is being received. This is because other projects in previous years have not been done or haven't cost as much as budgeted to do. She wished to highlight that there was enough in the fund for the council to take inspection costs from this fund in the 2026/27 year, but they couldn't keep spending more from the fund than is coming in. This is because there will be a time when maintenance like this will have to come off of the precept, which will give this a bigger jump in future years. Members agreed to keep £3,550 in the budget under this item to come off the precept.

The parish trees are inspected every 27 months so that the inspection is undertaken effectively every 3 years, but in different seasons. The inspections were due in the current financial year, and the council approved a quotation in October 25 for the inspections to be undertaken. It is expected that £2,473 will be spent on the current year for the tree inspections and tree work required as a result. This is all budgeted to come from the solar farm funding. As the tree inspections and work are expected to be in the current year, nothing has been budgeted for 2026/27, as any other work required to be done will be unexpected and would come from reserves.

The new footbridge between Buckley Gardens and Bowood View in Berryfield has been added to the budget and shows £0 coming from the heading in the current year and £20,000 from the heading in the next financial year. Although the £20,000 is being shown as coming in the current year, it is not expected that the bridge work will be undertaken in the next year, so it will be put into a separate reserve at year end. It was noted that if the bridge cost more than the income received from David Wilson Homes, this could come from the CIL received from the Buckley Garden development. Officers have been trying to obtain a quote for the bridge over the past few months without any success currently and is something they continue to work on.

Weedspraying for the current year is on par with what was budgeted at £1,755, which is to come from solar farm funding. For the next year, £1,800 has been budgeted for this work, which is for the provision of one weedspray to be undertaken and will come from solar farm funding.

The budget under LHFIG contributions was £1,000; however, this is now expected to be £5,030 for the current year, which is higher than expected. This is due to various schemes that the council have submitted such as, waiting restrictions, Lower Woodrow Road speed limit assessment and Badar Park and Bowerhill dropped kerbs, to name a few. The expenditure is budgeted to come from CIL. For 2026/27, £30,000 has been budgeted under this heading to come from CIL. The parish council had asked LHFIG for a traffic calming holistic review to be undertaken on the whole stretch of Semington Road with an indicative cost to the council of £10,000. As well as a request submitted for Hornchurch Road junction improvements at £5,000. Another £15,000 has been budgeted for any other requests that may come in during the financial year.

The Clerk reported that there appeared to be progress on the land ownership for the new bus shelter to go on Falcon Way, Bowerhill, and therefore has budgeted £5,000 to

come from solar farm funding in the 2026/27 financial year. It was noted that although the council's principles for solar farm funding are for maintenance items rather than capital, some time ago the council had agreed to take from here because there was limited CIL and the location was within the 2.75 km radius of the solar farm, so it was a good candidate for the funding. It was highlighted that this figure did not include real-time information to go into this shelter, which was under the real-time information budget heading. It was noted that the funding did not need to be used within the 2.75 km radius of the solar farm. Members were pleased to hear that this project may be progressing.

Under the play area budget heading for the current year, it was previously budgeted that £45,100 would be spent, with the expected figure now being £1,500 for the year. It was originally anticipated that the council may replace some wooden equipment inside of Beanacre Play Area, which they had been keeping a watch on for some time. This work was not undertaken in the current year, as the council decided to continue monitoring the equipment. Of the above figure, £25k of this was for the replacement equipment, which was to come from reserves, CIL and solar farm funding. In addition, the council were looking to move forward with the Bowerhill Sports Field Enhancement project in the current year, so the full amount for this was shown under this budget heading, with the income from a grant shown under the income heading. This is not expected to be undertaken in this year. For the 2026/27 financial year, £54,000 has been budgeted. This is based on £25,000 to replace the wooden equipment and safety surfacing inside Beanacre Play Area. As there is £20,000 left in the play area replacement reserve, in order to ensure that there are funds for any other play area replacement, £6,250 has been budgeted to come from the reserve and solar farm funding and £12,500 from CIL. The Clerk reported that in December 2025, the council had a wooden drill test undertaken on all the equipment inside of Beanacre Play Area, and the toddler swing was deemed unsafe. As a result, the swings were taken away and the wooden frame cordoned off for health and safety reasons, so this work will need to be undertaken sooner rather than later. Any additional funds for replacement equipment inside of Beanacre Play Area could come from the battery storage community benefit funding, as this is an area that will be affected by the scheme. It is expected that the cost for the Bowerhill Sports Field enhancement project will have increased, so £21,000 has been budgeted for this. This is based on £19,000 coming from grant funding and £2,000 budgeted as coming from CIL. Additionally, £7,000 has been budgeted to come from the play area reserve to replace the chain link fence around Berryfield Play Area with a new metal one. To account for any small repairs and maintenance that may be required inside of play areas during the year, £1,000 has been anticipated to come from CIL.

Under the budget for speed indicator devices, £5,200 was budgeted for the current year; it is now expected that the true spend will be £5,018, which is fairly on par with what was expected. The council anticipated that there would be a small increase to the deployment costs at budget setting; however, the contractor has not increased their costs for this work. For next year, £5,200 has been budgeted, which is based on the current deployment schedule and allows for a small increase in costs.

One of the council's objectives is to install an outdoor drinking water fountain outside of Shaw Village Hall. This is not expected to happen in the current year, but £4,500 has been budgeted for next year, which includes the cost of the fountain and installation. This is budgeted to come from CIL, but officers were aware that the town council

received grant funding for their fountain inside of King George V Park, so were currently looking at whether the parish council could apply for the same funding.

A new budget heading had been incorporated into the budget for the Melksham Cemetery; discussions were currently taking place with the town council as to whether it could be extended due to an understanding that it is becoming full. The council has budgeted £10,000 for the current year based on 1/3 of the broadbrush indicative cost, which has been shown as coming from the shared CIL. Nothing has been shown for this amenity in the 2026/27 financial year.

Street furniture is expected to be much higher than anticipated for this year; originally budgeted was £1,000; however, the expenditure is now expected to be £8,885. This is due to the rights of way board refurbishments and replacement Perspex for the noticeboard outside of Whitley Reading Rooms. Unfortunately, the bus shelter on the A350 at Beanacre was damaged in an accident and needed to be replaced. The expenditure for the replacement bus shelter is shown under this heading, but the insurance paid out on this claim is shown under income. In addition, the Kestrel Court Hardstanding works are still outstanding, so this has been included in the expected expenditure for this year, as this was work that had been agreed some time ago. As a result, £4,652 is being shown as coming from the solar farm, with the rest of the expenditure being offset by the insurance payout, which is shown under income.

The costs for bus shelter cleaning have increased in the current year due to the works not being undertaken by the previous contractor and some additional bus shelters being added onto the contract, which resulted in the council having to go back out to contract. Originally budgeted for the year was £940, but the expected expenditure is now £1,800, which is all to come from solar farm funding. The current contract is for four cleans per year, once per quarter. For the 2026/27 year, £3,550 has been budgeted for this maintenance service based on current costs and has been shown as coming from solar farm funding.

The car park and entrance improvement project at Shurnhold Fields started in November 2025, so it is expected to be completed in the current year. This project was expected in the 2024/25 financial year, and as such nothing was budgeted for the project in the current year, as it was thought at budget setting that it would have already been completed. The expected spend for this year under this heading is £30,000 but still to be confirmed by Wiltshire Council, with £10,000 coming from reserves, which includes the £5,000 Area Board grant (£2,500 for both councils). It was noted that the £30,000 is the full cost of the project and includes the town council's 50% share of the costs, which will be charged back to them and is shown under income. There is not expected to be any additional costs for the next financial year for capital items at Shurnhold Fields, so this has been left at £0.

The expected costs under the Shurnhold Fields maintenance heading are significantly higher than budgeted; originally budgeted was £1,750, but the expected cost is £15,722 for the current year. This is because all of the maintenance aspects for the car park and entrance improvement project are coming from this reserve, such as the shed and tap connection. For the 2026/27 year, £2,502 has been budgeted for the maintenance of the field and includes provision for caretaking duties, mower petrol and water charges.

Under the safety and PAT testing heading under the Bowerhill Sports Field, £4,450 was originally budgeted, but the expected expenditure is now £5,118 for the current year. This is slightly over budget and is due to some contractor costs increasing slightly and the fire extinguishers needing to be replaced at the pavilion, which is not a regular occurrence. The £668 overspend under this heading is being shown as coming from reserves. For 2026/27, £5,000 has been budgeted based on costs incurred for the current year.

Repairs and maintenance for the Bowerhill Sports Field and Pavilion were originally budgeted at £1,000; however, the spend for the year is expected to be much higher at £5,382. A few years ago, the council repainted the doors at the pavilion, as the paint was flaking away from the door, making the building look uncared for. Unfortunately, following the removal of some signage on the doors, the paint had been pulled away. It was decided that, as the paint only lasts a few years, to remove the paint completely from the doors at the pavilion to stop this from happening again, which had not originally been budgeted for. During the year the council also had to undertake an emergency repair on the wooden footbridge at the field due to a health and safety issue. Additionally, a few of the taps and all of the showerheads had to be replaced this year, as the building was now 10 years old. The council has also agreed to undertake some ditch and drainage work on the middle 11-a-side pitch, as this is the pitch that gets waterlogged the most due to difficulties with water draining away. This work is expected to be undertaken in the current year and is to come from reserves. It is recognised that the expected year end total for this budget heading is over budget, and as such, £3,548 is being shown as coming from reserves and £835 shown as being vired from the rates budget heading. For next year, £7,000 has been budgeted, with £6,000 being shown as coming from reserves. The building will be 11 years old in 2026, so there is a likelihood that more items will need to be replaced. The council is looking at replacing the footbridge rather than keeping repairing it, as it's much older, so the £6,000 shown as coming from reserves is for this replacement. The £1,000 shown as coming from precept is for any other repairs that need to be undertaken during the year.

The pitch and pavilion improvements budget heading is purely for works associated with the Football Foundation grant funding and has to be shown separately in the accounts. This is so that when officers claim for the next year's worth of funding, there is a clear distinction between what works have come from the grant funding, as this information has to be provided to the Football Foundation. For the current year it is expected that £16,148 will be spent, which is all to come from the reserve. As the first year's worth of funding came in halfway through the year in 2024, there is still some funding left in the first year's grant which needs to be spent before the second year's funding can be applied for. It is expected that the second year's funding will come in the current year but not until January time, so only a little bit of the funding will be spent in the current year. In the next year £13,020 is being shown as being spent, which is the rest of the second year's funding and some of the third year's funding.

The water at the allotments is expected to be slightly higher than expected at £550 for the current year. In the summer the council received an unusually high water bill at Berryfield allotments. This was inspected by the parish caretaker in case of a leak, and it was discovered that someone was connecting a pipe to the trough and filling up their own water tank; this was addressed swiftly. For 2026/27, £600 has been budgeted under this heading that takes into account an increase in water costs.

Repairs and maintenance at the allotments are higher than expected due to the council replacing one of the noticeboards at Berryfield Allotments. This noticeboard was some years old and was in poor condition. The cost of this is shown as coming from reserves. For next year, £4,000 has been budgeted, which is to replace one of the two noticeboards at Briansfield allotments. All current noticeboards were made and installed at the same time; as the council had to replace the one at Berryfield this year, it is considered that the others will need to be replaced shortly. The rest of the budget is for any other repairs and maintenance required across the two allotment sites.

Recommendation 2:

Parish Amenities Costs (Including Allotment and Bowerhill Sports Field):

Budgeted Expenditure for 2025/26	£153,951.00*
Anticipated Expenditure for 2025/26	£178,938.00 ** £130,522
Proposed Expenditure 2026/27	£244,294.00***

*With £27,089 coming from reserves, £8,271 from CIL and £28,180 coming from solar farm.

847,449.30

With ~~£59,340~~ **£47,760.26 coming from reserves, ~~£5,030~~ **£6,723.48** from CIL and ~~£23,413~~ **£12,871.57** coming from solar farm.

***With £56,050 coming from reserves, £55,000 from CIL and £33,850 coming from solar farm.

Community Support:

The spend under grants is not a true reflection of what was awarded for the current year because the council awarded them in March 2025, which was in the 24/25 financial year. It was originally thought that the council could make an accrual at year-end, as the grants awarded were for the current year; however, due to proper accounting procedures, grants must be shown in the year they are awarded regardless of the year they are intended for. As a result, the 24/25 year shows double the amount spent, and the current year under section 137 shows no spend. The village hall grant section shows £13,050 as spent, which is because Shaw Village Hall had requested that their grant be paid by BACS, which was made in April 2025. In addition, £3,800 from this heading is the transfer of the public art money for the maintenance of the Berryfield Village Hall public art to the Trust. For 2026/27, the grants have been increased as per a request at the October Full Council meeting. The following amounts have been budgeted:

Section 137:	£25,000
Village Hall grants:	£26,000
Section 144 grants	£ 750

The Clerk explained that the Shaw Village Hall Management Committee were looking to extend the car park at the village hall, so some funds had been included under the village hall grant section for any match funding required for this project.

For Melksham Town Council contributions, including the Market Place Public Toilets, for the current year, £5,000 was originally budgeted, but the expected spend is now

£7,500. The council have agreed to provide a flat rate £5,000 contribution towards the Market Place Toilets, £500 towards VE Day and £2,000 towards the Melksham Christmas Lights in recognition that parishioners attend these events. The £2,500 is being shown as coming from the match funding reserve. For the 2026/27 year, £8,000 has been budgeted, with £5,000 shown for the public toilets and £2,500 for Christmas lights and Remembrance Day, which had been agreed by the Full Council in December 2025. This leaves £500 for any other requests from the town council during the year. It was noted that at the December Full Council meeting, members considered a number of requests from the town council for activities during the year, such as holiday activities and an art festival. The council had requested that if they were to provide some funding towards holiday activities, some of them should be undertaken at venues in the parish. The Clerk had received a response from the town council confirming that these activities would be taking place in the town, and it was her understanding from the December 25 Full Council meeting that the council would not provide funding towards activities on this basis. Members felt that the town council should be making a grant request for the art festival through the council's normal grant process.

Recommendation 3: The parish council ask Melksham Town Council to submit a grant application for their arts festival through the normal grant process.

Originally budgeted under real-time information (RTI) for the year was £63,684, but it was expected that this will be slightly less at £56,500. The budget was based on nine Papercast units at around £7,000 each; however, the Full Council approved a quote of £56,500 in October 25 for eight units which includes an element for posts, brackets and cables. It was noted that there are land ownership issues with the Falcon Way shelter, so RTI is not being shown for this location in the current year. All of the spending for RTI is shown as coming from CIL. For 2026/27, £7,600 has been shown as coming from CIL, which is to install RTI in the Falcon Way bus shelter. As already explained earlier on in the meeting, the land ownership issues at the location are looking to be resolved shortly.

Budgeted under the Melksham Neighbourhood Plan for the current year was £2,248; however, the expected spend is now £6,174. As already explained, this is a joint project with the town council, so some of the expenditure under this heading shows their 70% share of the costs, with the reimbursement for their share shown under the income cost code. The parish council's share of the costs for the project is expected to be £2,136, which is to come from CIL. Expenditure for this project was for the Neighbourhood Plan 2 referendum advertising and, following the adoption of the Joint Melksham Neighbourhood Plan, training on how to use the plan as well as updating the website. For next year £3,000 has been budgeted, with the parish council's expected share of the costs to be £900, which is to come from CIL. This is for some more training and the review of the plan.

Under the community benefit budget heading, it was previously explained that the council were due some funding from Wick Solar Farm and some battery storage sites, which has been shown under income. CAWS (Community Action Whitley and Shaw) has come up with a number of projects where this money could be spent, and it is something the parish council will need to look at and agree on in the future. Engagement with Beanacre residents was also underway. For the current year no spend is expected from this one-off funding; however, £25,000 has been shown as being spent in the 26/27 year.

For the current year under Melksham Community Support, £12,360 is estimated as being spent, which had been approved by the parish under an agreement. This is for the Age UK Senior Project worker, which is a joint project with Melksham Town Council, with the agreement that both councils pay 50% of the costs toward this project. Both councils are invoiced separately for their share; therefore, the shown estimated spend is the parish council's 50% share for the project. For next year £12,730 has been budgeted, which was agreed by the parish council at the October Full Council meeting.

The Melksham Emergency Support budget heading is different from the Melksham Community Support project and is in place for emergencies such as flooding. For the current year £900 had been budgeted; however, £6,187 is now expected to be spent this year, which is to come from reserves. This is a joint project with the town council as part of the emergency plan. The project received a grant from the SSEN fund for the emergency phone line costs, the Lamplight database, printed magnets with the emergency number on, advertising, etc., which is what the expected spend for the current year is for. For 26/27, £692 has been budgeted to come from reserves, which is for ongoing costs of the database, hosting and phone line.

**Recommendation 4:
Community Support Costs:**

Budgeted Expenditure for 2025/26	£128,832.00*
Anticipated Expenditure for 2025/26	£103,805.00** (changed from £102,802 to correct error in total spend under RTI)
	£ 36,640.00
Proposed Expenditure 2026/27	£110,872.00***

*With £160 coming from reserves and £64,532 coming from CIL

83,110.96 **With ~~£12,487~~ from reserves and ~~£58,636~~ coming from CIL **82,760.92**

***With £25,692 coming from reserves and £8,500 coming from CIL.

TOTAL PROPOSED EXPENDITURE FOR 2026/27

Administration Costs (including office staffing)	£183,702.00
Parish Amenities Costs (incl Allotment and Bowerhill Sports Field)	£244,294.00
Community Support Costs (incl Joint Ventures)	<u>£110,872.00</u>
TOTAL	£538,868.00

Of this expenditure, £81,742 is budgeted to come from reserves, with £63,500 from CIL and £33,850 from Solar Farm Funding.

These headings do not analyse any profit or deficit against the Allotment or Sports Field account, as historically reported (although they do on the detailed budget spreadsheet) please see below the following figures for the analysis:

Allotments:

Income 2026/27	£3,469.00
Expenditure 2026/27	£6,508.00
Difference 2026/27	- £3,039.00

Under section 1 of the Allotments Act 1922 (as amended by the 1950 Act), tenants must be given at least 12 months' notice of any rent increase, which must be given outside of

the growing season. As a result, the parish council has already reviewed the rent for the allotment year starting 1st October 2026 to 30th September 2027, but this will inform the council as to whether the rent needs to be increased in future years.

Bowerhill Sports Field:

Income 2026/27	£21,136.00
Left over pitch maintenance grant received in 25/26 held in reserves	£ 8,665.00
Expenditure 2026/27	£53,322.00
Difference 2026/27	- £23,521.00

In the 2025/26 financial year, the parish council is expected to receive £14,452 from the Football Foundation for pitch improvements. As previously detailed, the grant needs to be fully used within a year of receiving the funding in order to receive the second year's grant funding. As the funding was only expected to be received in January 2026, the council is estimating that £5,787 will be spent from the grant in the current year, leaving £8,665 in a reserve at year end. The council is estimating that the remainder of the first year's grant (£8,665) will be used in the first half of the 2026/27 financial year, which will be taken from the reserve. The council is expecting to receive £9,636 from the Football Foundation for the third year's grant in the 2026/27 financial year, which is reflected in the estimated income in this analysis.

The above analysis shows the parish council's ongoing commitment to subsidise this facility as a community asset from the precept.

b) Recommend virements against Budget for 2025/2026.

To vire £835 from the rates budget heading (as 100% Small Business Rates Relief received) to the pavilion repairs and maintenance heading to cover part of the cost towards the removal of the paint on the pavilion doors.

Recommendation: The council vire £835 from the rates budget heading to the pavilion repairs and maintenance heading at year end.

c) Recommend Budget for 2026/2027.

The council recommended the budget for 2026/27 as per above

392/25 Precept:

a) Town & Parish Councils Council Tax Factsheet October 2025

Members noted the "Town & Parish Council: Council Tax Factsheet" published by Wiltshire Council.

b) Confirmed Taxbase number for 2026/27

Members noted the tax base number for 2026/27 of 2990.29.

c) Recommend Parish Council Precept for 2026/2027.

For the forthcoming financial year 2026/27 the following Precept calculation was made. **Expenditure less Income = Precept.**

<u>Expenditure</u>	
Allotments	£ 6,508.00
Sports Field	£ 53,322.00
General	£479,038.00
Total Expenditure	£538,868.00
Plus: Funds put into Reserves	£ 43,468.90
TOTAL	£582,336.90
<u>Income</u>	
Allotments	£ 3,469.00
Sports Field	£ 21,136.00
General	£ 76,210.90
Total Income	£100,815.90
Plus: Spending from reserves	£179,092.00
TOTAL	£279,907.90
Shortfall to fulfil with Precept	£302,429.00*

*Please note upon the checking the calculations in the budget spreadsheets following the meeting, it was noted that there was a small error and therefore the above precept amount shown is the true figure. For clarity at the meeting the recommended precept figure was £300,749, but following checking all of the tabs, the true figure was £302,429.

It was noted that the precept for the current year (2025/26) was £285,135.00 with a taxbase of 2980.90 which meant that the average contribution for an average band D was £95.65.

Recommendation: The Finance Committee recommend a precept of £302,429.00 for 2026/27 against a taxbase of 2990.29. This is an increase of £17,294.00 (6.1%) on last year's precept. An average band D household will be contributing £101.14 for the year, an additional £5.49 on last year, which is a rise of 5.74%.

393/25 Risk Register review:

As this item exposed any parish council's fraud prevention measures and possible weaknesses, this item was discussed under closed session at the end of the meeting.

It was noted that the risk register was required to be reviewed on an annual basis and was something that had been noted in the recent internal auditor report as an advisory. Members went through the current risk register; it was noted that the council had risk-rated each item a few years ago. The Clerk highlighted that an issue had arisen on New Year's Day where someone had managed to hack into the council's Facebook account and added their business account onto the account. It appeared that they were trying to run some adverts on the account using a parish council payment method. Officers do

not connect the council's debit card to the Facebook account, so the hacker did not have any success in doing this. The Clerk had been notified via her parish council email that this had happened and managed to sort the issue out. Some issues did arise while she was trying to sort the problem out due to her being unable to change the Facebook password etc, on her mobile phone. Even though she used this device to access the council's Facebook page while at home, it wouldn't let her change the password or set up two factor authentication, as it required a usual device. This meant that she needed to do it on her council laptop, but due to it being a bank holiday, the Campus building where her laptop was located was closed. She felt that to mitigate this risk in the future, an officer will need to take their council laptop home when there is a bank holiday so they can quickly deal with the issue if this occurs again. Members agreed that the risk register should be updated to reflect this suggestion.

No other items needed to be updated in the risk register.

Recommendation: The council update the risk register as detailed above.

394/25 Insurance:

a) Way forward for seeking quotations for Insurance in 2026/27 as at end of Long-Term Agreement:

The Clerk explained that the council was in the last year of the long-term agreement with the insurance company and queried the way forward on obtaining quotes. She wondered whether it was much better for an insurance broker specific to parish councils to obtain quotes on the council's behalf who may then just come forward with one option having researched the market; members agreed with this way forward.

Recommendation: Officers ask an insurance broker specific to parish councils to obtain quotations on their behalf.

b) Quotation for building valuation on the following buildings:

The last building valuations were undertaken in 2022, and it was recommended that these desktop valuations should be undertaken every three years. A quote of £150 + VAT per building was received by Cardinus, who undertook the valuations three years ago. The buildings that would need to be revalued were as follows:

- Bowerhill Sports Pavilion
- Shaw Village Hall
- Berryfield Village Hall

Members agreed to undertake the building valuation on the above buildings.

Recommendation: The parish council undertake building valuations on the above buildings at a total cost of £450 + VAT (£150 + VAT each)

395/25 Policies:

a) Grant Policy:

The Clerk highlighted clause 5 of the grant policy, which stated, 'Applications from schools or PTAs will only be considered if the grant is to be used for non-educational purposes. Grants will not be given for any item that should be supplied by Local Education Authority.' She queried whether this needed to be amended, bearing in mind that most schools were now part of an Academy Trust. Members agreed that the clause should be amended to state the following: 'Grants will not be given for any item that should be supplied by a statutory education provider.'

Recommendation: The council re-adopt the Grant Aid Policy with the amendment to clause 5 as detailed above.

b) Investment Strategy Policy:

It was noted that this policy needed to be reviewed every year; it was done annually in January and was noted by the Internal Auditor as being outstanding at his December visit. Members were happy with the current policy and did not feel that anything needed to be updated.

Recommendation: The re-adopt the Investment Strategy Policy.

396/25 Internal Audit visit on Weds 17th December:

The Clerk asked to defer the internal audit report to the Full Council meeting on 26th January due to it only being received this afternoon, and there were a few items she wanted to follow up with the auditor.

Resolved: The internal auditor report is deferred to the Full Council meeting on 26th January.

397/25 Investments:

The Clerk explained that the CCLA (Churches, Charities and Local Authorities) provided a monthly market update, and she wondered how these should be distributed to members. It was noted that most of the parish council's funds were held in the CCLA fund. She had provided the latest market update for December as an example to members. Councillor Doel advised that he had attended a recent webinar and felt that it was very good. Members agreed that Councillor Doel should continue attending the quarterly webinars in order to highlight any issues that the council should be aware of.

Recommendation: Councillor Doel to attend the quarterly webinars put on by the CCLA for the reason detailed above.

398/25 3G: Youth organisation proposal to raise funding:

The Clerk explained that she had received a proposal from the local youth organisation on how they could raise funds towards a future 3G pitch. The Clerk felt that it would be much better to meet with them outside of a meeting to discuss further, as it was important to ensure that it was clear that any future potential 3G at the Bowerhill Sports Field would be owned and managed by the parish council.

Members agreed with this and felt it was too early to consider a funding proposal, as the council was only in the early stages of investigating the feasibility of the project.

Recommendation: Officers to arrange a meeting with the youth organisation with a few councillors to discuss the project further.

399/25 Staged payment arrangements for debtors:

This item was held in closed session.

The Clerk explained that one of the sports field hirers currently had a debt which was overdue. Officers had been in direct contact with the hirer who was engaging with them, and it was down to a cash flow issue due to the time of year, rather than a deliberate unwillingness to make the payment. Officers have suggested a staged payment plan to the hirer to recover the full debt before the end of the current financial year, which they have agreed to. Officers wanted to make members aware in case there were any future issues. Members were happy with the steps that officers have taken.

Recommendation: The council agree the staged payment plan put together by officers to recover the outstanding debt.

400/25 Chair's allowance for 2025/26:

Councillor Glover declared an interest in this agenda item as chair of the council and would take no part in voting. Councillor Doel, as Vice- Chair of the Finance Committee, chaired this item. It was noted that the council has to have regard to the recommendation from the Wiltshire Independent Remuneration Panel before setting the allowance, which has been published. They have recommended that the allowance increase should be set in line with any pay award to its staff. The NJC Pay Agreement for staff for 2025/26 settled on a 3.2% increase. It was noted that the chair's allowance for 2024/25 was set at £960.39, and if the council applied the 3.2% increase to this amount, it would give an increase of £30.73 to the chair's allowance, which would make the allowance for 2025/26 £991.12.

Recommendation: The council increase the chairs allowance by 3.2% which will make the allowance £991.12 for 2025/26.

Meeting closed at 9.50pm

Signed.....
Chairman, Monday 26th January 2026

MELKSHAM WITHOUT PARISH COUNCIL

STATEMENT OF ACCOUNTS

AND

SUPPORTING STATEMENT

31ST MARCH 2026



Melksham without Parish Council Current Year
Income and Expenditure Account for Year Ended 31st March 2026

31st March 2025		31st March 2026
	Income Summary	
261,592	Precept	285,135
261,592	Sub Total	285,135
	Operating Income	
40,801	General Account Income	61,543
1,337	Parish Amenities	4,568
13,405	Community Support	6,129
25,419	Jubilee Sports Field Income	31,629
3,099	Allotment Income	2,984
101,963	CIL	96,048
64,764	S106	0
512,379	Total Income	488,036
	Running Costs	
16,085	Administration costs	12,262
122,507	Staffing	142,567
12,039	Council Office Costs	16,382
95,501	Parish Amenities	83,474
110,623	Community Support	36,640
33,156	Jubilee Sports Field Expenditu	42,802
2,559	Allotment Expenditure	4,246
392,471	Total Expenditure	338,374
	General Fund Analysis	
58,537	Opening Balance	42,723
512,379	Plus : Income for Year	488,036
570,916		530,759
392,471	Less : Expenditure for Year	338,374
178,445		192,386
135,723	Transfers TO / FROM Reserves	91,665
42,723	Closing Balance	100,721

Summary Income & Expenditure by Budget Heading 31/03/2026

Month No: 12

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
<u>General Account</u>							
Income	483,861	453,423	466,353	12,930			97.2%
Expenditure	356,756	291,326	422,984	131,658	0	131,658	68.9%
Net Income over Expenditure	<u>127,105</u>	<u>162,097</u>	<u>43,369</u>	<u>(118,728)</u>			
plus Transfer from EMR	74,431	51,795	0	(51,795)			
less Transfer to EMR	201,548	129,881	0	(129,881)			
Movement to/(from) Gen Reserve	<u>(12)</u>	<u>84,012</u>	<u>43,369</u>	<u>(40,643)</u>			
<u>Jubilee Sports Field</u>							
Income	25,419	31,629	27,937	(3,692)			113.2%
Expenditure	33,156	42,802	50,613	7,811	0	7,811	84.6%
Net Income over Expenditure	<u>(7,737)</u>	<u>(11,173)</u>	<u>(22,676)</u>	<u>(11,503)</u>			
plus Transfer from EMR	5,846	13,092	0	(13,092)			
less Transfer to EMR	14,452	14,452	0	(14,452)			
Movement to/(from) Gen Reserve	<u>(16,343)</u>	<u>(12,533)</u>	<u>(22,676)</u>	<u>(10,143)</u>			
<u>Allotment Account</u>							
Income	3,099	2,984	3,310	326			90.2%
Expenditure	2,559	4,246	2,214	(2,032)	0	(2,032)	191.8%
Net Income over Expenditure	<u>540</u>	<u>(1,261)</u>	<u>1,096</u>	<u>2,357</u>			
plus Transfer from EMR	0	1,299	0	(1,299)			
Movement to/(from) Gen Reserve	<u>540</u>	<u>38</u>	<u>1,096</u>	<u>1,058</u>			
Grand Totals:-							
Income	512,379	488,036	497,600	9,564			98.1%
Expenditure	392,471	338,374	475,811	137,437	0	137,437	71.1%
Net Income over Expenditure	<u>119,908</u>	<u>149,663</u>	<u>21,789</u>	<u>(127,874)</u>			
plus Transfer from EMR	80,277	66,186	0	(66,186)			
less Transfer to EMR	216,000	144,333	0	(144,333)			
Movement to/(from) Gen Reserve	<u>(15,815)</u>	<u>71,516</u>	<u>21,789</u>	<u>(49,727)</u>			

31st March 2025

31st March 2026

31st March 2025		31st March 2026	
Current Assets			
12,083	Debtors	4,996	
3,691	VAT Control A/c	4,674	
88,134	Current Account 02027655	11,307	
8,518	Unity Bank	26,554	
2,919	Instant Access Unity 20476339	2,984	
522,000	CCLA	739,000	
637,345			789,515
637,345		789,515	
Total Assets			
Current Liabilities			
4,244	Creditors	2,971	
25,104	Accruals	28,928	
3,099	Receipts in Advance	3,056	
650	Holding Deposits	650	
33,097			35,604
604,248		753,911	
Total Assets Less Current Liabilities			
Represented By			
42,723	General Reserves		100,739
4,400	New Hall Berryfield Contingenc		4,400
38,708	B'hill Sf Capital		37,498
6,000	Recr&Sport Facility Cntng		6,000
4,000	EMR Gen Highway/Footpath/L'ing		4,000
559	EMR Legal Fees		5,559
3,376	EMR Community Projects		15,099
48,919	Sandridge Solar Farm		54,880
13,233	Election Cntng		7,940
10,463	Staffing Cntng		10,463
4,400	Shaw Hall		5,400
20,000	Play Area Surf/Eqp Contingency		20,000
10,000	Shurnhold Fields Capital		0
24,376	Replacemnt/Renewal Council As.		23,077
20,988	New General Contingency Reserv		24,532
10,850	Defib & Battery Repalcement		10,850
94,192	CIL		252,071
15,464	Sports field Annual sum		13,943
74,270	EMR Shurnhold Fields project		56,848

Balance Sheet as at 31st March 2026

31st March 2025

31st March 2026

71,315	EMR 10% sharing Pot with MMTC	0
7,088	EMR SSE Grant for MCS	6,477
10,361	EMR B'hill Sports Field improv	14,452
64,764	Davey Play Area Maintenance	64,684
3,800	EMR BYF V Hall Public Art	0
0	Energy Production Schemes	15,000

604,248

£753,911 less the General Fund £100,739 = £653,172
which reconciles with Closing Balance of Reserves

753,911

The above statement represents fairly the financial position of the authority as at 31st March 2026 and reflects its Income and Expenditure during the year.

Signed :

Chairman

Date : _____

Signed :

Responsible
Financial

Date : _____

Earmarked Reserves

Account	Opening Balance	Net Transfers	Closing Balance
321 New Hall Berryfield Contingenc	4,400.00		4,400.00
326 B'hill Sf Capital	38,707.97	-1,210.00	37,497.97
328 Recr&Sport Facility Cntng	6,000.00		6,000.00
329 EMR Gen Highway/Footpath/L'ing	4,000.00		4,000.00
330 EMR Legal Fees	558.71	5,000.00	5,558.71
332 EMR Community Projects	3,375.67	11,723.00	15,098.67
333 Sandridge Solar Farm	48,919.01	5,961.33	54,880.34
334 Election Cntng	13,233.00	-5,293.00	7,940.00
335 Staffing Cntng	10,463.34		10,463.34
336 Shaw Hall	4,400.00	1,000.00	5,400.00
337 Play Area Surf/Eqp Contingency	20,000.00		20,000.00
338 Shurnhold Fields Capital	10,000.00	-10,000.00	0.00
339 Replacemnt/Renewal Council As.	24,376.00	-1,299.00	23,077.00
340 New General Contingency Reserv	20,987.68	3,544.00	24,531.68
341 Defib & Battery Replacment	10,850.00		10,850.00
342 CIL	94,192.10	157,878.73	252,070.83
343 Sports field Annual sum	15,464.17	-1,520.81	13,943.36
347 EMR Shurnhold Fields project	74,270.28	-17,422.49	56,847.79
353 EMR 10% sharing Pot with MMTC	71,314.77	-71,314.77	0.00
354 EMR SSE Grant for MCS	7,088.14	-610.96	6,477.18
355 EMR B'hill Sports Field improv	10,361.00	4,091.00	14,452.00
356 Davey Play Area Maintenance	64,763.52	-80.00	64,683.52
357 EMR BYF V Hall Public Art	3,800.00	-3,800.00	0.00
358 Energy Production Schemes	0.00	15,000.00	15,000.00
	561,525.36	91,647.03	653,172.39

MELKSHAM WITHOUT PARISH COUNCIL

SUPPORTING STATEMENT FOR THE YEAR ENDING 31ST MARCH 2026

1. ASSETS

Assets are defined as all items of land, buildings, vehicles, plant, and equipment. At 31st March 2025 the asset value was £1,163,846. During 2025/26 there were disposals of assets valuing £6,018 and new assets totalling £15,371 which gives a total asset value of £1,173,199 at 31st March 2026. During this financial year there were a few additions to the asset register such as the Davey Play Area in Bowerhill, following the transfer from the developer, the purchase of a tool safe shed for Shurnhold Fields in order to store maintenance items, the replacement bus shelter at Beanacre and a few street furniture items.

A full asset register is held by the parish council, which gives details of all the assets and the changes during the financial year. It also shows the insurance value of each item, as different from its asset value which is shown at its purchase price in line with statutory guidance. The assets were insured at a value of £2,997,222.34 from 1st June 2025 to 31st May 2026.

A summary of the assets held as at 31st March 2026 is detailed below:

Buildings	£ 810,123
Chain of Office/Chairman's Board	£ 1,380
Fencing/Gates	£ 22,934
Land	£ 37,254
Machinery/Tools	£ 452
Office Furniture/Equipment/Contents	£ 22,457
Outside Equipment	£ 5,138
Other Surfaces	£ 23,093
Sports Equipment	£ 19,129
Play Area & Playing Field Equipment/Safety Surfacing	£ 116,894
Street Furniture	£ 111,845
RAF Memorial	£ 2,500
	<hr/>
	£1,173,199

2. LEASES

Office and Meeting Space Lease: In August 2022 the parish council moved from their temporary office accommodation at the Bowerhill Sports Pavilion (parish council owned building) to dedicated office and meeting room space at the new Melksham Community Campus. The lease signed was for 10 years and runs until 31st July 2032. In this financial year, the total rent paid was £13,038.76, which was the proportion due from 1st April 2025 to 31st March 2026. The annual rent charge increases by £1,000 each year and are as follows:

Please note that each year of the lease term runs into two financial years; therefore, the figure detailed above for 2025/26 will be different to the figure listed below for the year 1st August 2025 to 31st July 2026.

1st August 2022 to 31st July 2023 (inclusive):	£10,373
1st August 2023 to 31st July 2024 (inclusive):	£11,373
1st August 2024 to 31st July 2025 (inclusive):	£12,373
1st August 2025 to 31st July 2026 (inclusive):	£13,373
1st August 2026 to 31st July 2027 (inclusive):	£14,373
1st August 2027 to 31st July 2028 (inclusive):	£15,373
1st August 2028 to 31st July 2029 (inclusive):	£16,373
1st August 2029 to 31st July 2030 (inclusive):	£17,373
1st August 2030 to 31st July 2031 (inclusive):	£18,373
1st August 2031 to 31st July 2032 (inclusive):	£19,373

Beanacre Play Park Lease: In September 2005, the Council completed a 99-year lease with the Salisbury Diocese for an area of land at Beanacre to install a new Play Area, with a peppercorn rent payable annually to St Barnabas Church. The peppercorn rent payable for the first five years of the lease was £10 per annum, with a rent review by the Church required every five years. Up until the 2023/24 financial year, the required rent reviews had not been undertaken by St Barnabas Church and, as a result, the Parish Council had continued to pay £10 per annum. This was identified and rectified during the 2023/24 financial year, with the Parish Council paying a retrospective shortfall of £78.64.

For the five-year period from 2020 to 2025, the annual rent payable was £23.93 per annum, which was paid in full during the 2024/25 financial year. In accordance with the lease agreement, a rent review was undertaken at the start of 2026 for the next five-year period covering 2026 to 2030. Following this review, the annual rent payable was set at £50.37 per annum for each year of that period, with this amount being paid in the 2025/26 year. A memorandum to the lease was added in January 2010 to provide vehicular right of way through a double access gate for grass-cutting purposes and to amend the mowing arrangements relating to the church car park.

Shaw Village Hall Lease: A lease was drawn up between the Parish Council and the Shaw Village Hall Committee for a 14-year term, which was signed in April 2011. Under the terms of the lease, an annual peppercorn rent of £10 is due to the Parish Council, payable in advance on the 1st April each year; this commenced on 1st April 2011. The 2024/25 financial year was the last year of the current lease. A new 125 year lease is currently in the process of being prepared; however, as at 31st March 2026 the new lease had not yet been completed. The Shaw Village Hall Management Committee has continued to occupy and manage the facility on behalf of the parish council pending completion of the new lease arrangements.

Allotment Sites, Berryfield & Briansfield: On 16th March 2011 Farm Business Tenancies were signed for the land the Council rents from a local landowner and also for the land that the same landowner rents from the Council (see 6. Tenancies). A Pre-emption agreement was also signed, in which the local landowner agreed to grant first option to the Parish Council to purchase the land it current leases under its new Farm Business Tenancy agreement, if he decides to sell the land at a future date. The Pre-Emption agreement on his title has been registered with the Land Registry. This is the land that the Parish Council uses for the Allotment Site known as Briansfield. The Farm Business

Tenancies expired on 16th March 2016 and have not been renewed as they continue after the term expiry date as a statutory periodic tenancy from year to year, which is what both parties wanted to achieve at this stage i.e.: to continue as they are but with the ability to end the agreements with a year's notice. This way forward was considered best by both parties at present due to the uncertainty moving forward with any plans for enabling development for the "Melksham Link" canal project that may come forward. The parish council considered this again at their Asset Management Committee on the 12th February 2024 (min.413/23e) and confirmed to continue with this way forward.

Berryfield Village Hall Lease: Following the completion of building works on Berryfield Village Hall, the hall was handed over to the parish council from the contractors on 5th September 2022. On 16th November 2022 the parish council set up the first inaugural meeting to form a new management committee to undertake the day to day running of the hall. A lease was drawn up between the parish council and the Berryfield Village Hall Trust for a 125-year term and signed at the Full Council meeting on 20th February 2023. Under the terms of the new lease, an annual peppercorn rent of £10 is due to the Parish Council, payable on 25th March each year with a rent review on the fifteenth anniversary of the rent commencement date. The new Trust took responsibility of the building and opened their doors to hirers on 21st February 2023.

The following table lists all the land that the parish council has an interest in, whether leased or owned.

Your Ref	UPRN	Address	Leasehold/ Freehold	Comments
Berryfield Allotment	010014605796	Land North West Of 606c, Berryfield Lane, Melksham, Wiltshire, SN12 6EL	Leased Under Farm Business Tenancy	Registered Title: WT182400
Brainsfield Allotment	200001306521	Land At Berryfield Lane, Melksham, Wiltshire, SN12 6EH	Leased Under Farm Business Tenancy	Registered Title: WT86100
Parish Council owned farm land		Land To Rear Of 611 Berryfield Lane, Melksham, Wiltshire, SN12 6EL	Freehold, and leased to other party under Farm Business Tenancy	Registered Title: WT223726
Kestrel Court	200001306398	Land At Kestrel Court, Bowerhill, Melksham, Wiltshire, SN12 6SY	Freehold transfer to Melksham Without Parish Council from Wiltshire Council 18 th September 2024	Registered Title WT15924

Shaw Village Hall	200001307391	Village Hall, The Beeches, Shaw, Melksham, Wiltshire, SN12 8EP	Freehold and leased to Management Committee to run on Council's behalf	Shaw Land Registry process underway with parish council's solicitors
Shaw Play area & MUGA (Multi Use Games Area)	010008202315	Recreation Ground, The Beeches, Shaw, Melksham, Wiltshire, SN12 8EP	Freehold and leased to Management Committee	Due to the Health & Safety of the play area this is maintained, inspected and insured by the Parish Council
Shaw Playing Field		Recreation Ground, The Beeches, Shaw, Melksham, Wiltshire, SN12 8EP	Freehold and leased to Management Committee to run on Council's behalf	
Bowerhill Pavilion	010091542306	Pavilion Adjacent To Westinghouse Way, Bowerhill, Melksham, Wiltshire, SN12 6TL	Freehold	Registered Title: WT273424
QEII Diamond Jubilee Bowerhill Sports Field & MUGA (Multi Use Games Area)	010008202580	Bowerhill Sports Field, Westinghouse Way, Bowerhill, Melksham, Wiltshire, SN12 6TL	Freehold Registered as a Field in Trust (Diamond Jubilee Field)	Registered Title: WT273424
Berryfield Park Play Area		Berryfield Park, Melksham, Wiltshire, SN12 6EE	Freehold transfer to Melksham Without Parish Council from Wiltshire Council 18th September 2024	There is no UPRN allocated to this piece of land. Registered Title WT276080 NB: This includes the land that the teen shelter and MUGA is on, and the land that the "old portacabin" village hall was sat on (ref 010008202014, demolished)

				05/12/22.
Hornchurch Road MUGA (Multi Use Games Area)	200001305236	Land Adjacent to Hornchurch Road, Bowerhill, Melksham, Wiltshire, SN12 6QR	Land owned by Wiltshire Council	Registered Title: WT295277 The MUGA is inside the Boundary of this UPRN
Hornchurch Road Play Area	200001305236	On Land Adjacent to Hornchurch Road, Bowerhill, Melksham, Wiltshire, SN12 6QR	Land transferred to Melksham Without Parish Council in April 2018 from Bloor	Registered Title: WT203411 "Part of land on west side of Bowerhill lane, Bowerhill, Melksham". The Play Area is inside the Boundary of this UPRN.
Beanacre Play Area	010008201552	St Barnabas Church Field, Beanacre, Melksham, Wiltshire, SN12 7PT	Leased from Salisbury Diocese via St Barnabas Church	
Shurnhold Fields		Ex George Ward School Playing fields, Land to the North of Dunch Lane, Melksham, Wiltshire, SN12 8DQ	Land transferred to Melksham Without Parish Council in March 2019	Registered Title: WT444026 Joint project with Melksham Town Council, land in Melksham Without Parish Council name as lead council on project
Berryfield Village Hall		Land at Telford Drive, Berryfield, SN12 6GF	Land transferred to Melksham Without Parish Council in October 2021 from Bellway. Building leased to Management Trust to run on Council's behalf as of 21 st February 2023	Registered Title: WT433346

Whitworth Play Area		Smeaton Way, Berryfield, Melksham SN12 6GG	Land transferred to Melksham Without Parish Council in April 2023 from Bellway Homes	
Davey Play Area		Babington Close, Bowerhill, Melksham SN12 6XZ	Land transferred over to Melksham Without Parish Council on 26th September 2025 from Taylor Wimpey	Registered Title: WT434944

1. TENANCIES

During the year 2025/26 the following tenancies were held for Allotments:

Council as Landlord

- a) The Council is the landlord for 3.9 acres (1.58 hectares) land rented from the Council by a local landowner. Under the Farm Business Tenancies that were signed on the 16th March 2011, (expired 16th March 2016), it has been agreed that no rent shall be paid as each Farm Business Tenancy is made in consideration of each and therefore no rent is due for collection for 2025/26.
- b) The Council is the landlord to the allotment tenants for Berryfield Allotments, with 37 current tenants (all plots occupied), and for Briansfield Allotments, with 36 current tenants (all plots occupied). Details of agreement terms and tenancies are given in the Council's Allotment Register.

The allotment rent applicable for the allotment year commencing 1st October 2024 to 30th September 2025 was £40 for a 5-perch plot, with the same rent applying for the allotment year commencing 1st October 2025 to 30th September 2026.

During the 2025/26 financial year, the parish council identified a number of vacant plots that required significant clearance and restoration before they could be cultivated. To encourage the take up of these plots, new tenants were offered the plots rent free until 1st October 2026, allowing sufficient time to bring them back into a suitable condition. A total of 14 plots were let under this arrangement, comprising seven plots at Berryfield Allotments and seven plots at Briansfield Allotments.

Vacant plots are allocated in accordance with the waiting list, with plots being offered to applicants from outside the parish boundary only where there are no parish residents waiting for an allotment.

For tenants residing outside the parish boundary, the allotment rent is charged at twice the standard rate, unless otherwise affected by the boundary changes arising from the Community Governance Review which came into effect on 1st April 2018. For the allotment year commencing 1st October 2025, the rent payable by non-residents is £80 for a 5-perch plot, being twice the standard residential rate.

Council as Tenant

The Council is the tenant for the land rented from a landowner at Berryfield for Berryfield and Briansfield Allotments. Under the Farm Business Tenancies that were signed on the 16th March 2011, (expired 16th March 2016) it has been agreed that no rent shall be paid as each Farm Business Tenancy is made in consideration of each and therefore no rent was due for collection for 2025/26.

2. BORROWINGS

There were no borrowings in the 2025/26 financial year.

3. SECTION 137 PAYMENTS

At the Annual Council Meeting held on 12th May 2025, following the May 2025 elections, the parish council considered whether it met the eligibility criteria for the General Power of Competence. Having considered the relevant criteria, the parish council resolved that it met the requirements and confirmed that it was eligible for the General Power of Competence (Min. 011/25d).

The Localism Act 2011 gives eligible councils the power to do anything that an individual may do, provided it is not prohibited by other legislation. As the council held the General Power of Competence throughout the 2025/26 financial year, it was not subject to the expenditure limitations contained within Section 137 of the Local Government Act 1972.

4. AGENCY WORK

The Council is currently not involved in agency work.

5. FINANCIAL PARTNERSHIP

The Council worked on several joint ventures with Melksham Town Council and contributed £2,760.92 for the joint Neighbourhood Plan (a 30% share). Melksham Town Council are the lead council on this project and contribute 70% towards the project.

The parish and town councils continued work on their joint project to develop the ex-George Ward secondary school playing fields (one field in each parish) from Persimmon Homes. The project plan is to develop the fields into a more usable public open space and has been named "Shurnhold Fields". The parish council is the lead council for this project, and therefore the land was transferred legally to the parish council and came with an open space maintenance contribution of £97,834 of which £2,500 was for legal fees. This is for maintenance costs in perpetuity and is held in a ringfenced Reserve by the parish council. The expenditure from the Open Space Maintenance

Contribution Reserve during 2025/26 was £17,422.49. This included routine maintenance costs together with items required for the ongoing maintenance and management of the site, including a water connection and storage shed associated with the Shurnhold Fields Car Park and Entrance Improvement Project. This leaves a balance of £56,847.79 in the Open Space Maintenance Contribution Reserve as at 31st March 2026.

In the 2025/26 financial year, work commenced on the Shurnhold Fields Car Park and Entrance Improvement Project. This formed part of a wider flood prevention scheme being undertaken by Wiltshire Council following the successful award of funding from the Environment Agency to carry out flood mitigation works on the site. As a result, the car park and entrance improvement works were incorporated into the wider project and managed by Wiltshire Council on behalf of both councils. The costs associated with the car park and entrance improvement element of the project are to be shared equally between Melksham Without Parish Council and Melksham Town Council, with each council contributing 50% of the cost.

When both councils took ownership of the land, it was always the intention that a car park would be provided as part of the site's development. Given the geographical spread of the Melksham Without Parish, many residents do not live within walking distance of Shurnhold Fields and would therefore be required to travel by car to access the open space. The provision of a car park supports the objective of ensuring that the facility is accessible to residents from all parts of the parish and town, enabling wider use and enjoyment of the site.

Whilst some expenditure relating to this project has been met from the Shurnhold Fields Open Space Maintenance Contribution (shed and water connection for use of volunteers), non maintenance works (car park and new access) cannot be funded from the maintenance contribution reserve. As the works had been completed by the 31st March 2026 but the final invoice had not yet been received from Wiltshire Council, an accrual of £15,000 has been included within the parish council's 2025/26 accounts. In addition, £70 was spent during the year on the height restriction barrier signage. The accrual of £15,000 represents the Parish Council's estimated share of the capital costs incurred up to 31st March 2026.

The parish council are jointly working with Melksham Town Council and Age UK Wiltshire for the provision of the Melksham Community Support Service to support residents in the town and parish. For 2025/26 the total cost of the project was £24,720 with both councils each agreeing to fund 50% of the cost (£12,360 each). The parish council commissioned this work and signed up to a Service Level Agreement with Age UK Wiltshire and Melksham Town Council.

The parish council is working jointly with Melksham Town Council to put into place a robust emergency plan to be implemented in the event of a civil emergency. This follows on from the work undertaken by both councils during the Covid-19 pandemic lockdown, where a community support scheme was set up to help residents in the community. This scheme has now closed down; however, the objective for both councils is to have a similar system in place for emergency situations such as adverse weather or another pandemic. In the 2022/23 financial year, both councils jointly applied for some funding from the

SSEN Resilient Communities Fund for this project for 3 years, and were successful in receiving £8,361 in funding, which Melksham Without Parish Council holds in their reserves. Some of this funding is towards the line rental of the emergency number and the online database licence. There were also plans for the emergency phone number to be printed on fridge magnets and to be distributed to all residents of Melksham Town and Melksham Without so that the number is available in the event of a civil emergency, which some of the funding received was intended to be used for. Future plans for this funding are to be discussed with the grant provider. In the 2024/25 financial year, £610.96 was spent from this reserve, which was for the Melksham Emergency Support database licence and phone number. It is important to note that during the 2025/26 year, the database licence was cancelled due to the database no longer being required and to meet GDPR requirements. This leaves the reserve as of 31st March 2026 standing at £6,477.18.

6. ADVERTISING AND PUBLICITY NEWSLETTERS

The following costs were incurred during the year, and spent with the Melksham Independent News:

- £ 229.40 Advertising
- £ 530.00 Quarterly Newsletters

7. MEMBERS' ALLOWANCES

The Council pays the Chairman an allowance and normally increases it each year by the same percentage as the staff pay award agreed by the National Joint Council for Local Government Services (NJC). When setting the Chairman's allowance, the Council is required to have regard to the recommendations of the Wiltshire Independent Remuneration Panel, which recommends that any increase should be aligned with the staff pay award. The NJC pay award for local government staff for 2025/26 was 3.2%. As such, the Chairman's allowance for 2025/26 was increased by 3.2% to £991.12.

8. SUPERANNUATION

The parish council participate in the Wiltshire Pension Fund and has operated a Superannuation Scheme for employees since 22nd June 1999. The cost of Employer Superannuation during 2025/26 was £20,841.29 for three of the Council's five employees. Two employees have opted out of the scheme.

9. VAT

The VAT incurred for the financial year 2025/26 was £20,737.92. To minimise the burden of VAT upon certain public bodies and the taxpayers who fund them, Section 33 of the VAT Act 1994 includes special provisions under which these bodies can claim a refund of the VAT they have incurred on their non-business activities. £16,064.12 (Qtr. 1, 2 & 3) was refunded in 2025/26 and the remaining £4,673.80 (Qtr.4) was refunded on 22nd May 2026 following the year end close down of the finance system.

With regard to the expenditure for the Bowerhill Sports Field, the Council is able to recover all the VAT that it incurs in respect of the land as an "Open Space" as this constitutes a "non-business" activity. The recovery of the VAT that the Council incurs in respect of the hiring out of the "Sports Field & Pavilion" is recoverable following the conclusion of the Chelmsford, Midlothian and Mld-Ulster legal cases against HMRC on this issue. It is now recognised

that when councils provide sports and leisure activities it is done so under a special legal regime which in principle allows these activities to be treated as non-business provided that they do not cause a significant distortion of competition. As per the VAT [VATGPB8410](#) notice last updated 26th May 2026, sports lettings for clubs, community groups and businesses are treated as a non-business activity. This, therefore, means that Melksham Without Parish Council is able to recover any VAT incurred on costs relating to the maintenance of the sports field and pavilion as well as not charge any VAT on any income received for the hire of the facility. The income for paid use of the facilities was £13,389.50 with the facilities also used as public open space.

During 2015/2016 the Council applied and received from HMRC a dispensation from registering for VAT as supplies are infrequent and the value of supplies is small.

10. (CIL) COMMUNITY INFRASTRUCTURE LEVY:

There is a legal requirement for the Parish Council to publish and inform Wiltshire Council as the Local Authority, what it has spent any CIL monies on.

CIL income received in 2025/26

Land at Semington Road (Buckley Gardens)- PL/2022/02749	£ 96,048.36
Total	<u>£ 96,048.36</u>

The Melksham Neighbourhood Plan was adopted on 8th July 2021, which means that an additional 10% Community Infrastructure Levy (CIL) is payable to the parish council on qualifying developments within the parish (25% in total). To benefit from the additional CIL, the Neighbourhood Plan must have been adopted before Wiltshire Council receives any CIL receipts from a development.

It had previously been agreed that, as the Melksham Neighbourhood Plan was a joint project between Melksham Town Council and Melksham Without Parish Council, the additional 2/5 share of the CIL (equivalent to 10% of the total CIL paid to Wiltshire Council) received by both councils from future developments would be placed into a shared fund for the delivery of jointly agreed projects across the Melksham community area.

Since the establishment of the shared fund, the councils have been unable to reach agreement on suitable projects on which to utilise the funding, and as a result no expenditure has been incurred from the shared reserve. Following a review of the arrangement, Melksham Without Parish Council resolved to withdraw from the shared CIL funding arrangement and therefore as at 31st March 2026 had transferred the CIL held in the 10% sharing pot reserve to the CIL reserve to utilise on projects within the parish. The 10% CIL sharing pot reserve will be closed down and any future CIL received will be transferred into the CIL reserve.

CIL spent in 2025/26

LHFIG ¹ Contributions	£1,723.48
Neighbourhood Plan	£2,760.92
Shurnhold Fields Capital	<u>£5,000.00</u>
Total spend from CIL	<u>£9,484.40</u>

¹ Wiltshire Council's Local Highways & Footpath Improvement Group

Transfers to CIL reserve:	
10% CIL Sharing pot with Melksham Town Council	<u>£71,314.77</u>
	£71,314.77

CIL Reserve as at 1st April 2025 **£94,192.10**

CIL income received in 2025/26	£ 96,048.36
10% CIL transferred to CIL reserve 2025/26	£ 71,314.77
CIL spent in 2025/26	- £ 9,484.40
CIL Reserve as at 31st March 2026	£252,070.83

11. SANDRIDGE SOLAR FARM COMMUNITY FUNDING:

The parish council receive a Community Benefit from the Sandridge Solar Farm each year with the amount being divided between the parishes surrounding it, proportionately calculated by the number of dwellings within a 2.75km radius of the centre of the Solar Farm. The agreement in place was initially for 25 years which was for the “operation life of the solar farm”; however, in the 2023/24 financial year planning permission was granted to extend the “operational life” of the solar farm from 25 to 40 years. In the 2024/25 financial year it was confirmed by Foresight, the current owners of the solar farm that the community benefit will be paid for 40 years (until 2056), which is the extended timeframe for its “operational life”. It has always been difficult to estimate how much funding the council would receive each year, as it was previously understood that the income fluctuated depending on the number of dwellings within the radius of the solar farm. In the 2023/24 financial year, the council received clarification from Foresight, on how the income for each parish is calculated and whether this is recalculated each time a new development is built within the boundary. It has been confirmed that the income amount is only recalculated when there is a boundary change, not when new houses are built within the boundary. The payment amount that the parish council receives each year is adjusted in line with the Retail Prices Index (RPI). Within the agreement, there is a requirement for the Parish Council to report back on an annual basis to Sandridge Solar Farm owners what they have spent the funding on.

The Sandridge Solar Farm funding received in 2025/26 was a one-off payment of £18,832.90.

This fund was spent on the following in 2025/26:

Defibrillator maintenance	£1,423.90
Tree inspections on parish trees	£1,245.00
Parish weedspraying	£1,755.00
Speed Indicator Device deployment	£5,018.00
New street furniture	£1,829.67
Bus shelter cleaning	£1,600.00
TOTAL SPEND IN 2025/26	£12,871.57

Solar Fund Reserve as at 1st April 2025	£48,919.01
Solar Fund Reserve income received in 2025/26	£18,832.90
Soar Fund Reserve spent in 2025/26	- <u>£12,871.57</u>

14. RESERVES:

The Parish Council is required to maintain adequate financial reserves to meet the needs of the organisation and has a Reserves Policy that sets out how the Council determines and reviews the level of such reserves and how they will be used. Reserves are categorised as **earmarked** (held for a specific purpose), or **general** (held to cushion the impact of uneven cash flows or unexpected events). The Parish Council has agreed that these Reserves shall be further classed as either **Short Term** (for use within 3 years), **Medium Term** (for use over 3 years) and **Ring Fenced** (can only be used for specific projects or assets).

Earmarked Reserves as at 1st April 2025	£561,525.36
Less Spend from Earmarked Reserves during 2025/26	£ 72,909.23
Plus Funds transferred to Earmarked Reserve 2025/26	<u>£164,556.26</u>
Earmarked Reserves as at 31st March 2026	£653,172.39

General Fund as at 31st March 2026	<u>£100,721.00</u>
TOTAL RESERVES as at 31st March 2026	£753,893.39

Ear Marked Reserve Analysis as at 31st March 2026:

PROPOSED AS AT 31 MARCH 2026	COUNCIL RESERVES	COMMITTED 2026/27 (Refer to "spending from reserves")	CONTINGENCY	SHORT TERM Up to 3 years	MEDIUM TERM CAPITAL REPLACEMENT Over 3 years	RINGFENCED for specific use due to legal agreement from funding source
£4,400.00	New Hall, Berryfield		£4,400.00			
£5,400.00	Shaw Village Hall		£5,400.00			
£37,497.97	B'hillSports Field & Pavilion maintenance. LONG TERM REPLACEMENT OF CAPITAL ITEMS	£6,000.00	£5,000.00	£16,000.00	£10,497.97	
£13,943.36	B'hillSports Field & Pavilion maintenance		£13,943.36			

£20,000.00	Replacement Play Area Safety Surfacing & Equipment LONG TERM CAPITAL REPLACEMENT	£13,250.00	£6,750.00			
£0.00	Shurnhold Fields (ex George Ward Playing Field) project CAPITAL					
£6,000.00	Recreation & Sports Facility Enhancement			£6,000.00		
£10,850.00	Defibrillator replacement			£10,850.00		
£4,000.00	General Highway & Footpath / Lighting			£4,000.00		
£5,558.71	Legal fees		£5,558.71			
£15,098.67	Community Projects/Match Funding		£5,000.00	£10,098.67		
£7,940.00	Elections		£7,000.00	£940.00		
£10,463.34	Contingency - staffing		£10,463.34			
£23,077.00	Contingency - replacement / renewal of council assets (including Wiltshire Council assets) and instead of insuring low value street furniture items TO BE RENAMED STREET FURNITURE RESERVE		£10,000.00	£13,077.00		
£24,531.68	General Contingency		£24,531.68			
£252,070.83	CIL (Community Infrastructure Levy) ringfenced funding	£63,500.00	£40,000.00	£84,389.00	£64,181.83	£252,070.83

£0.00	New Reserve: CIL 10% SHARING POT WITH MTC SO RING FENCED					
£54,880.34	Sandridge Solar Farm Community Funding	£33,850.00	£10,000.00	£11,030.34		£54,880.34
£56,847.79	Shurnhold Fields Open Space Maintenance Contribution RINGFENCED	£2,502.00	£5,000.00	£20,000.00	£29,345.79	£56,847.79
£14,452.00	Bowerhill Sports Field Improvements (Football Foundation grant)	£14,452.00				£14,452.00
£64,683.52	Davey Play Area Maintenance	£1,278.00	£1,874.52	£15,000.00	£46,531.00	£64,683.52
£0.00	Berryfield Village Hall Public Art					
£0.00	Footbridge (between Buckley Gardens and Bowood View					
£15,000.00	Energy Production schemes community benefit	£15,000.00				£15,000.00
£0.00	Bowerhill Sports Field Upgrade (s106)					
£6,477.18	NEW RESERVE - To show SSEN reserve received for MCS in Emergency Plan mode as RINGFENCED	£692.00	£5,785.18			£6,477.18
£653,172.39		£150,524.00	£160,706.79	£191,385.01	£150,556.59	
				£653,172.39		
						Total ringfenced £464,411.66

LOCAL GOVERNMENT TRANSPARENCY CODE 2015

The Department for Communities and Local Government (DCLG) published a revised Transparency Code in February 2015, which specifies what open data local authorities must publish.

The Code, issued to meet the Government's desire to increase democratic accountability and can be viewed on the following website:

www.gov.uk/government/publications/local-government-transparency-code-2015

The Code requires local authorities in England to publish information related to the following themes:

- expenditure over £500
- government procurement card transactions
- procurement information
- grants to voluntary, community and social enterprise organisations
- organisation chart
- senior salaries
- the pay multiple
- trade union facility time
- local land assets
- social housing asset value
- parking accounts and parking spaces
- fraud
- the constitution

Local authorities are encouraged to consider their responses, in accordance with the principle that all data held and managed by them should be made open and available to local people unless there are specific sensitivities to doing so.

The Code is issued by the Secretary of State for Communities and Local Government in exercise of his powers under Section 2 of Local Government, Planning and Land Act 1980 ("the Act") to issue a Code of Recommended Practice ("the Code") as to the publication of information by local authorities about the discharge of their functions and other matters which he considers to be related. It is issued following consultation in accordance with section 3(11) of the Act.

The Code does not replace or supersede the existing legal framework for access to and re-use of public sector information provided by the:

- Freedom of Information Act 2000 (as amended by the Protection of Freedoms Act 2012)
- Environmental Information Regulations 2004
- Re-use of Public Sector Information Regulations 2005
- Infrastructure for Spatial Information in the European Community (INSPIRE) Regulations 2009, and
- Sections 25 and 26 of the Local Audit and Accountability Act 2014 which provides rights for persons to inspect a local authority's accounting records and supporting documentation, and to make copies of them.

One of the definitions of a local authority under the transparency code is “a parish council which has a gross annual income or expenditure (whichever is higher) exceeding £200,000.”

The parish council has reached the £200,000 threshold for the year ending 31st March 2025.

15. EXPENDITURE EXCEEDING £500

Melksham Without Parish Council publish ALL expenditure within the Council Full Council Meeting Minutes, which are publicly available on the Melksham Without Parish Council website www.melkshamwithout-pc.gov.uk and published monthly. Detailed below is a list of all the expenditure over £500 for the financial year 1st April 2025 to 31st March 2026 (without individual salary payments for Data Protection reasons). For further supporting information on the list of payments, please refer to the published Minutes or contact the Finance Officer admin@melkshamwithout-pc.gov.uk

Spend over £500 for 2025/26				
Cheque Ref	Payee Name	Transaction Detail	Date Paid	Net
V4467-BACS	JH Jones & Sons	Inv.4934- Safety surfacing cleaning	15/04/2025	£4,025.00
V4468-BACS	Shaw Village Hall	Grant 2025/26	15/04/2025	£9,250.00
V4454-BACS	JH Jones & Sons	5002-Parish Maintenance	25/04/2025	£1,980.47
V4457-BACS	Melksham Town Council	150-Market Place Toilets 24/25	25/04/2025	£5,000.00
V4459-BACS	WALC	Inv.0594- WALC & NALC subscrip	25/04/2025	£1,224.35
V4496-BACS	JH Jones & Sons	Inv.5017-Pavilion doors paint removal	23/05/2025	£1,678.00
V4497-BACS	JH Jones & Sons	Inv.5098-Parish Maintenance	23/05/2025	£2,285.64
V4498-BACS	JH Jones & Sons	Inv.5089-Pitch Fertilising	23/05/2025	£1,682.50
V4499-BACS	JH Jones & Sons	Inv.5031-SID Deployment	23/05/2025	£772.00
V4500-BACS	Melksham Town Council	Inv.TH158-VE Day contribution	23/05/2025	£500.00
V4501-BACS	Rialtas Business Solutions Ltd	Inv.762- Year end closedown	23/05/2025	£885.00
V4502-BACS	Wiltshire Council	Inv.166-Office rent-1.4-30.6.	23/05/2025	£3,093.25
V4504-BACS	Wiltshire Council	Inv.423-LHFIG-Beanacre gateway	23/05/2025	£2,731.52
V4507-BACS	Zurich Municipal	Inv.334- Parish Insurance	23/05/2025	£4,117.15

V4546-BACS	Arthur J Gallagher	Inv.588- Cyber Security	05/06/2025	£549.92
V4548-BACS	Age UK Wiltshire	Inv.13459- MCS April- June 25	05/06/2025	£3,090.00
V4531-BACS	Community Heartbeat Trust	Annual defib maintenance	24/06/2025	£975.00
V4532-BACS	Complete Weed Control	Inv.351- Parish weedspraying	24/06/2025	£1,755.00
V4534-BACS	JH Jones & Sons	5142- Parish Maintenance May 25	24/06/2025	£2,285.64
V4536-BACS	Wiltshire Publication	Inv.815- Spring Newsletter	24/06/2025	£530.00
V4565-BACS	Wiltshire Age UK	Inv.221-MCS July- Sept 25	23/07/2025	£3,090.00
V4568-BACS	Avon Printing Services	Inv.858- NHP Leaflet printing	23/07/2025	£1,214.00
V4570-BACS	JH Jones & Sons	5247- Parish Maintenance June 25	23/07/2025	£2,285.64
V4571-BACS	JH Jones & Sons	Inv.5208-Surface grooming	23/07/2025	£700.00
V4572-BACS	JH Jones & Sons	5221-Extra line mark FOF Tournament	23/07/2025	£528.00
V4575-BACS	Wiltshire Council	Inv.130-Office rent- 1.7-30.9.2	23/07/2025	£3,259.01
V4606-BACS	JH Jones & Sons	5293- SID Deployment 10/5-5/7	21/08/2025	£965.00
V4607-BACS	JH Jones & Sons	Inv.5207-Seeding of youth pitches	21/08/2025	£897.80
V4610-BACS	JH Jones & Sons	Inv.5338-Parsih Maintenance July 25	21/08/2025	£2,285.64
V4615-BACS	Wiltshire Publication	Inv.539-NHP Referendum advert	21/08/2025	£1,060.00
V4617-BACS	JH Jones & Sons	5384-rights of way board refer	21/08/2025	£840.00
V4620-BACS	SSE	24/25 Pavilion gas	21/08/2025	£2,277.92
V4628-BACS	Aquasafe Environmental Ltd	August PPM Visit & Chlorinatio	21/08/2025	£690.00
V4653-BACS	PKF Littlejohn LLP	Inv.907-External Audit 24/25	26/09/2025	£1,365.00
V4654-BACS	Core Clean	Inv.1053-Bus shelter cleaning	26/09/2025	£750.00
V4656-BACS	JH Jones & Sons	SHF Parish Maintenance August 25	26/09/2025	£2,285.64
V4659-BACS	Melksham Town Council	Christmas lights contribution	26/09/2025	£2,000.00
V4662-BACS	Wiltshire Council	489-Office rent-1.10-31/12/25	26/09/2025	£3,343.25
V4664-BACS	Berryfield Village Hall Trust	Transfer of public art maintenance fund	26/09/2025	£3,800.00

V4673-BACS	JH Jones & Sons	Inv.5398-Deep Slitting, surface grooming, verti draining and surface grooming	26/09/2025	£4,770.33
V4738-BACS	JH Jones & Sons	Inv.5482-Parish Maintenance Sept 25	27/10/2025	£2,285.64
V4739-BACS	Playsafety Ltd	Inv.92609- Annual ROSPA Inspection	27/10/2025	£896.00
V4740-BACS	Wiltshire Age UK	Inv.15225-MCS Q3	27/10/2025	£3,090.00
V4748-BACS	Wellers Hedleys	Inv.05-Legal fee Davey Play Area transfer	27/10/2025	£1,500.00
V4798-BACS	Cleveland Site Safe	Inv.7182-Part payment-Shed Shurnhold Fields	17/11/2025	£4,320.00
V4799-BACS	Cleveland Sitesafe	Inv.7188-Part payment-Shed Shurnhold Fields shed	21/11/2025	£4,320.00
V4802-BACS	Wiltshire Council	Bowerhill uncontested election	25/11/2025	£580.00
V4803-BACS	Atkinson Bookbinders Ltd	Inv.210- Book binding x14 book	25/11/2025	£1,640.00
V4805-BACS	Aquasafe Environmental Ltd	Showerhead supply 2X taps and Nov PPM visit	25/11/2025	£1,350.00
V4806-BACS	Arien Signs LTD	Berryfield allotment Noticeboard	25/11/2025	£979.00
V4808-BACS	Core Clean	Inv.1070-Bus shelter clean	25/11/2025	£750.00
V4812-BACS	JH Jones & Sons	Inv.5598-Parish Maintenance	25/11/2025	£2,285.64
V4815-BACS	Place Studio Ltd	064-Training for MWPC & MTC and updating NHP Website	25/11/2025	£1,738.80
V4816-BACS	Tollgate Security Ltd	Inv.317-Annual alarm mainten	25/11/2025	£634.00
V4847-BACS	Cleveland Sitesafe	Inv.7194- Delivery of shed- Shurnhold Fields	19/12/2025	£1,200.00
V4849-BACS	JH Jones & Sons	Inv.5651- Parish Maintenance	19/12/2025	£2,285.64
V4855-BACS	Wiltshire Council	431- Office rent- 1/1/26-31/3	19/12/2025	£3,343.25
V4857-BACS	JH Jones & Sons	Inv.5701-SID Deployment-6th Deployment	19/12/2025	£772.00

V4883-BACS	Ace Shelters (eCapital Commerc	Replacement bus shelter-Beanacre	27/01/2026	£3,775.00
V4888-BACS	JH Jones & Sons	Inv.5728-Parish Maintenance	27/01/2026	£2,285.64
V4890-BACS	ROSPA Play Safety	Inv.643- Wood testing Beanacre	27/01/2026	£550.00
V4891-BACS	UK Energy Services	Inv.1198-Ventilation service	27/01/2026	£762.00
V4892-BACS	Wiltshire Age UK	MCS Service-Jan- March 26	27/01/2026	£3,090.00
V4943-BACS	Core Clean	Inv.1085-Bus shelter deep clea	04/02/2026	£750.00
V4926-BACS	JH Jones & Sons	Inv.5782-Parish Maintenance	27/02/2026	£2,285.64
V4929-BACS	Place Studio Ltd	Inv.075-Appeal Representations	27/02/2026	£3,182.00
V4966-BACS	JH Jones & Sons	Inv.5838-Parish Maintenance	26/03/2026	£2,285.64
V4967-BACS	Wiltshire Council	Office rent- 1/4/26- 30/6/26	26/03/2026	£3,343.25
V4968-BACS	Woodland & Countryside Manage	Inv.08- Parish tree inspection	26/03/2026	£1,245.00

16. GOVERNMENT PROCUREMENT CARD

Melksham Without Parish Council do not use a Government Procurement Card, and as such have no information to declare.

17. PROCUREMENT INFORMATION

During the financial year ending 31st March 2026 Melksham Without Parish Council did not publish any invitations to tender with a value over £5,000

During the financial year ending 31st March 2026 Melksham Without Parish Council issued the following order with a value over £5,000.

1. PO 2526007 (issued 21st October 2025) to Cleveland Sitesafe Ltd for the purchase of a Apex Toolsafe 148 shed for Shurnhold Fields. This totalled to £9,840 + VAT.

18. SOCIAL HOUSING ASSET VALUE

Melksham Without Parish Council has no Social Housing stock.

19. GRANTS TO VOLUNTARY, COMMUNITY AND SOCIAL ENTERPRISE ORGANISATIONS

For the 2025/26 financial year, grants were awarded at the Annual Parish meeting on 3rd March 2025 and, as per guidance, must be accounted for in the year that payment was made; therefore, these payments are shown in the 2024/25 financial year. The grant awards for 2025/26 are included in the table below.

*Please note that although the £9,250 grant awarded to Shaw Village Hall is included in the below list for 2025/26, the payment was made in April 2025 by BACS, so it is included in the 2025/26 accounts, not the accounts for 2024/25. For clarity, the total amount for 2025/26 grants included in the 2024/25 accounts is £26,651.50, with £9,250 included (Shaw Village Hall) in the 2025/26 accounts. This means that the total amount awarded for grants for 2025/26 is £35,901.50.

The parish council contributed £500 towards VE Day and £2,000 towards the Melksham Christmas Lights.

ORGANISATION	Awarded for 2025/26 but included in accounts for 2024/25
Bowerhill Village Hall Trust	£5,000.00
Shaw Hill Playing Field and Village Hall	*£9,250.00
Berryfield Village Hall	£1,700.00
Bowerhill Residents Action Group (BRAG)	£450.00
Berryfield & Semington Rd Action Group (BASRAG)	£500.00
Community Emergency Group (CEG)- Whitley and Shaw	£220.00
Community Action Whitley Shaw (CAWS)	£2,250.00
4Youth (South West) - formerly Young Melksham	£3,000.00
2385 (Melksham) Squadron ATC	£224.50
Bowerhill Baby & Toddler Group	£1,500.00
Group Five	£500.00
Melksham PHAB Club	£500.00
Wiltshire Air Ambulance	£1,000.00
Melksham Community First Responders	£500.00

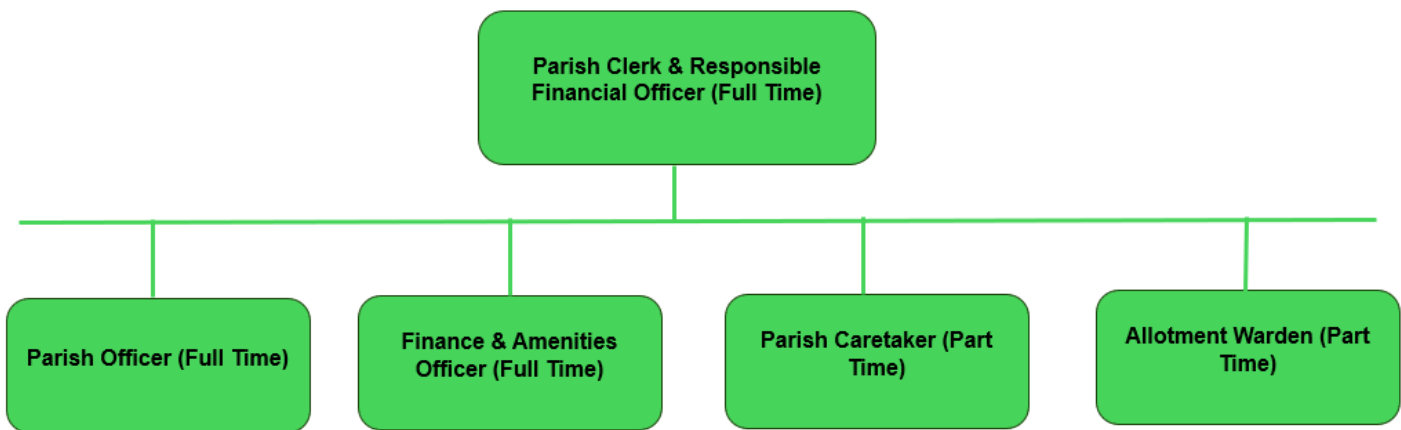
Age UK Wiltshire	£300.00
Alzheimer's Support	£450.00
Read Easy	£100.00
Meadowbrook (Wiltshire) CIC	£300.00
RUKSAK45218	£0.00
Wiltshire Search and Rescue Team	£500.00
Friends of Giffords Surgery	£700.00
St John Ambulance Devizes and Central Wiltshire Network	£250.00
FearFree Charity (Formally Splitz Support Service)	£750.00
Melksham Food & River Festival	£400.00
Shaw & Whitley Community Hub Ltd	£1,000.00
that meeting space administered by GoodNews Church	£250.00
Crimestoppers Trust – Wiltshire Volunteer Committee	£150.00
Melksham Carnival	£90.00
Melksham & District Historical Association	£300.00
Melksham Man Down	£350.00
Friends of Shurnhold Fields	£0.00
Shaw & Whitley Connect	£250.00
Melksham Remembers	£317.00
Melksham Transport User Group	£400.00
AFC Melksham (Disabled)	£300.00
Melksham Gardeners' Society	£300.00
Melksham Amateur Swimming Club	£300.00
Shaw & Whitley Garden Club	£250.00
Melksham WI	£100.00

Avon Bowls Club	£200.00
Melksham and Corsham Gateway Club	£200.00
Shaw and Whitley Art Group	£200.00
Melksham Tourist Information Centre	£600.00
Total	£35,901.50

20. ORGANISATIONAL CHART

In the 2025/26 financial year one employee of Melksham Without Parish Council salary exceeded £50,000. As such an organisational chart for Melksham Without Parish Council is required to be published. All employed staff are permanent.

Melksham Without Parish Council Staffing Structure



The contact information for each parish council employee can be found on the parish council website, as per the below link:

<https://www.melkshamwithout-pc.gov.uk/index.php?page=officers>

21. SENIOR SALARIES

The parish council are required to publish details of any senior employee salaries, job title and responsibilities for those earning over £50,000 per annum. In the 2025/26 financial year, one member of staff at Melksham Without Parish

Council received a salary of more than £50,000, due to additional paid hours worked.

Job title: Clerk and Responsible Financial Officer

Salary bracket: £47,181- £52,413 (NALC LC3)

The Clerk is the proper officer for the parish council and is responsible for ensuring that the council operates lawfully and efficiently. The Clerk line manages all staff and is the Responsible Financial Officer which includes financial management, budgets, insurance and risk.

No Melksham Without Parish Council employee receives a salary of £150,000 or more.

22. PAY MULTIPLE

Section 38 of the Localism Act 2011 required local authorities to publish a statement on the relationship between remuneration of chief officers and the remuneration of other staff. This is recommended to be demonstrated as a pay multiple to illustrate the authority's approach to pay dispersion.

Local authorities must, under this Code, publish the pay multiple on their website, defined as the ratio between the highest paid taxable earnings for the given year (including base salary, variable pay, bonuses, allowances and the cash value of any benefits-in-kind) and the median earnings figure of the whole of the authority's workforce. The measure must:

- cover all elements of remuneration that can be valued (e.g. all taxable earnings for the given year, including base salary, variable pay, bonuses, allowances and the cash value of any benefits-in-kind)
- use the median earnings figure as the denominator, which should be that of all employees of the local authority on a fixed date each year, coinciding with reporting at the end of the financial year, and
- exclude changes in pension benefits, which due to their variety and complexity cannot be accurately included in a pay multiple disclosure.

1.97:1 is the ratio of the Clerk remuneration to the median of the rest of the staff.

It should be noted that during 2025/26 the parish council employed three full time employees and two part time employees. The pay multiple has been calculated in accordance with the Local Government Transparency Code 2015 using the median earnings figure of the whole workforce.

23. TRADE UNION FACILITY TIME

No staff members spend time as Union Representatives and no money is spent on Union Activities.

24. PARKING ACCOUNT

Melksham Without Parish Council do not use a Parking Account, and as such have no information to declare.

25. PARKING SPACES

Some of Melksham Without Parish Council's facilities have off-street unmarked parking spaces.

Estimated number of parking spaces:

Bowerhill Sports Field & Pavilion: 12
Shaw Playing field and Village Hall: 20
Briansfield Allotments: 12
Berryfield Village Hall: 18

26. CONSTITUTION

The rules governing how the Parish Council operates are its Standing Orders, and its Financial Regulations govern its finance operations. Both are published on the parish council's website and are reviewed at least annually.

27. FRAUD

Melksham Without Parish Council has not undertaken any counter-fraud work or investigated any fraud cases.

28. WASTE CONTRACTS

Melksham Without Parish Council has 2 ongoing waste contracts:

- a) Grist Environmental Limited hold the contract for waste collection at Bowerhill Jubilee Pavilion and Sports Field. – Registration Number: CBDU229470
- b) J.H.Jones & Sons Limited hold the contract for waste collection at Beanacre Play Area, Berryfield Play Area, Hornchurch Road Play Area, Shaw Play Area and Whitworth Play Area. Registration Number: CBDU415269

Signed
Council Chair Responsible Financial Officer

Dated
.....

Melksham Without Parish Council
First Floor, Melksham Community Campus, Market Place, Melksham, SN12 6ES
01225 705700 www.melkshamwithout-pc.gov.uk
Clerk & Responsible Financial Officer: Teresa Strange Email: clerk@melkshamwithout-pc.gov.uk

Detailed Income & Expenditure by Budget Heading 31/03/2026

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
110 General Account Income								
1076 Precept	261,592	285,135	285,135	0			100.0%	
1080 Bank Interest Received	21,198	27,633	15,000	(12,633)			184.2%	
1100 Grants and Donations RCVD	1,500	0	18,079	18,079			0.0%	
1120 Shaw VH and Playing Field-Rent	20	20	20	0			100.0%	
1130 Photocopying and YE Account Sa	61	57	50	(7)			114.0%	
1140 Solar Farm Community Fund	18,021	18,833	18,021	(812)			104.5%	18,833
1145 Battery Storage Community Bene	0	15,000	0	(15,000)			0.0%	15,000
General Account Income :- Income	302,393	346,678	336,305	(10,373)			103.1%	33,833
Net Income	302,393	346,678	336,305	(10,373)				
6001 less Transfer to EMR	18,021	33,833	0	(33,833)				
Movement to/(from) Gen Reserve	284,372	312,845	336,305	23,460				
120 Administration costs								
4070 Chairs Allowance	930	538	1,000	462		462	53.8%	
4080 Members Training	90	70	500	430		430	14.0%	
4090 Members Expenses	0	0	80	80		80	0.0%	
4100 Audit Fees	1,420	2,155	1,950	(205)		(205)	110.5%	
4110 Elections	0	293	12,000	11,707		11,707	2.4%	293
4120 Postage	669	445	900	455		455	49.4%	
4130 Photocopying	652	631	650	19		19	97.2%	
4140 Bank Charges	192	302	300	(2)		(2)	100.7%	
4150 Admin and Stationery	761	603	825	222		222	73.1%	
4155 Refreshments Comm Events	296	151	350	199		199	43.0%	
4160 Minute Books Binding	0	1,640	1,200	(440)		(440)	136.7%	
4175 Email & Cloud hosting	1,398	2,118	1,350	(768)		(768)	156.9%	
4180 IT Support	175	400	450	50		50	88.9%	
4185 Accountancy Support	1,242	1,299	1,260	(39)		(39)	103.1%	
4190 Telephone/Broadband/Line Rent	1,069	1,219	990	(229)		(229)	123.2%	
4200 Room Hire/Zoom	469	156	400	244		244	39.0%	
4210 Safety/PAT Check	87	150	100	(50)		(50)	149.6%	
4220 Chairman's Brd/Chain of Office	0	0	300	300		300	0.0%	
4230 Advertising	681	229	250	21		21	91.8%	
4240 Quarterly Newsletter	1,364	530	2,160	1,630		1,630	24.5%	
4250 Land Search Fee	47	91	300	209		209	30.3%	
4351 New Equip & Furniture	0	406	1,200	794		794	33.8%	
4370 Cleaning Materials	61	41	50	9		9	82.3%	
4390 Professional Services	4,448	(1,252)	2,000	3,252		3,252	(62.6%)	
4391 GDPR Compliance	35	47	35	(12)		(12)	134.3%	
Administration costs :- Indirect Expenditure	16,085	12,262	30,600	18,338	0	18,338	40.1%	293
Net Expenditure	(16,085)	(12,262)	(30,600)	(18,338)				
6000 plus Transfer from EMR	4,448	293	0	(293)				

Detailed Income & Expenditure by Budget Heading 31/03/2026

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
6001 less Transfer to EMR	3,000	0	0	0				
Movement to/(from) Gen Reserve	(14,638)	(11,969)	(30,600)	(18,631)				
130 Staffing								
4000 Clerk's Salary							95.5%	
4010 Finance & Amenities Officer Sa							100.0%	
4020 Parish Officer Salary							91.3%	
4041 NI - EmployER	10,123	14,738	15,466	728		728	95.3%	
4045 Superannuation - EmployER	18,373	20,841	21,782	941		941	95.7%	
4048 Office Staff Mileage & Parking	0	37	50	13		13	73.8%	
4055 Staff Training	225	1,119	1,400	282		282	79.9%	
4060 Staff DBS	0	39	120	81		81	32.5%	
4065 HR & Staff Provision	525	0	0	0		0	0.0%	
Staffing :- Indirect Expenditure	122,507	142,567	149,388	6,821	0	6,821	95.4%	0
Net Expenditure	(122,507)	(142,567)	(149,388)	(6,821)				
6001 less Transfer to EMR	10,000	0	0	0				
Movement to/(from) Gen Reserve	(132,507)	(142,567)	(149,388)	(6,821)				
140 Council Office Costs								
4270 Office Rent - Campus	12,039	16,382	13,040	(3,342)		(3,342)	125.6%	
Council Office Costs :- Indirect Expenditure	12,039	16,382	13,040	(3,342)	0	(3,342)	125.6%	0
Net Expenditure	(12,039)	(16,382)	(13,040)	3,342				
142 Parish Amenities								
1460 Insurance Claim	0	4,233	0	(4,233)			0.0%	
1470 Berryfield Village Hall Reimbu	394	335	800	465			41.9%	
1490 Memorial Street Furniture	942	0	0	0			0.0%	
Parish Amenities :- Income	1,337	4,568	800	(3,768)			571.0%	0
4049 Defibrillator	3,724	1,424	1,530	106		106	93.1%	1,424
4050 Caretaker Travel Allowance	570	570	570	0		0	100.0%	
4051 Caretaker Mileage & Parking	561	554	675	122		122	82.0%	
4281 Insurance	4,296	4,618	4,350	(268)		(268)	106.2%	
4385 Play Area Safety Surface Clean	8,575	0	5,000	5,000		5,000	0.0%	
4400 Play Area - Grass Cutting	5,736	6,075	5,937	(138)		(138)	102.3%	
4409 Hornchurch Road Public Open Sp	2,264	2,377	2,344	(33)		(33)	101.4%	
4410 ROSPA Inspections	796	816	850	34		34	96.0%	80
4415 Tree Inspections and Work	0	2,701	2,500	(201)		(201)	108.0%	2,701
4420 St Barnabas Annual Rent	24	50	24	(26)		(26)	209.9%	

Continued over page

Detailed Income & Expenditure by Budget Heading 31/03/2026

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4460 Caretaker Salary							95.0%	
4490 Repair & Maintenance - Parish	80	0	0	0		0	0.0%	
4500 Weedspraying	1,619	1,755	1,700	(55)		(55)	103.2%	1,755
4510 LHFIC Contributions	3,205	1,739	1,000	(739)		(739)	173.9%	1,723
4540 Speed Indicator Device	4,762	5,018	5,200	182		182	96.5%	5,018
4545 New Bus Shelter	0	3,775	5,000	1,225		1,225	75.5%	
4560 Shaw & Whitley Flood Resource	518	508	600	92		92	84.7%	
4575 Play Areas	39,775	1,249	45,100	43,851		43,851	2.8%	
4576 Drinking Water Fountains	840	0	0	0		0	0.0%	
4590 Street Furniture	1,885	1,830	1,000	(830)		(830)	183.0%	1,830
4600 Bus Shelters Cleaning	650	1,600	940	(660)		(660)	170.2%	1,600
4780 Play Area - Bin Emptying	2,254	1,798	1,014	(784)		(784)	177.3%	
4785 Replacing Wiltshire Council bi	0	368	1,500	1,132		1,132	24.5%	
4820 Shurnhold Fields Project	1,831	17,672	1,750	(15,922)		(15,922)	1009.9%	17,405
4825 Shurnhold Fields CAPITAL Expen	0	15,070	0	(15,070)		(15,070)	0.0%	15,000
Parish Amenities :- Indirect Expenditure	95,501	83,474	101,124	17,650	0	17,650	82.5%	48,536
Net Income over Expenditure	(94,165)	(78,906)	(100,324)	(21,418)				
6000 plus Transfer from EMR	56,738	48,536	0	(48,536)				
6001 less Transfer to EMR	3,800	0	0	0				
Movement to/(from) Gen Reserve	(41,227)	(30,370)	(100,324)	(69,954)				
170 Community Support								
1480 Neighbourhood Plan Income	13,405	5,808	1,400	(4,408)			414.9%	
1485 Grants	0	300	0	(300)			0.0%	
1486 MCS Phone line	0	21	0	(21)			0.0%	
Community Support :- Income	13,405	6,129	1,400	(4,729)			437.8%	0
4610 Section 137 Grant	37,625	2,500	20,000	17,500		17,500	12.5%	1,927
4620 Village Hall Grants	25,750	13,050	22,000	8,950		8,950	59.3%	(2,250)
4630 Other Grants (TIC - Section 14	6,200	0	700	700		700	0.0%	(100)
4650 Subscriptions	1,397	1,897	2,000	103		103	94.9%	
4670 Melks Public Toilets Contrib	5,000	500	5,000	4,500		4,500	10.0%	
4675 Real Time Information- Bus She	0	(2,868)	63,684	66,552		66,552	(4.5%)	
4680 Neighbourhood Plan	21,718	8,569	2,248	(6,321)		(6,321)	381.2%	2,761
4685 Melksham Community Support	12,000	12,360	12,300	(60)		(60)	100.5%	
4686 Melksham Emergency Support	933	632	900	268		268	70.2%	611
Community Support :- Indirect Expenditure	110,623	36,640	128,832	92,192	0	92,192	28.4%	2,949
Net Income over Expenditure	(97,219)	(30,511)	(127,432)	(96,921)				
6000 plus Transfer from EMR	13,246	2,949	0	(2,949)				
Movement to/(from) Gen Reserve	(83,972)	(27,562)	(127,432)	(99,870)				

Detailed Income & Expenditure by Budget Heading 31/03/2026

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>210 Jubilee Sports Field Income</u>								
1210 Football Bookings	10,875	12,797	10,465	(2,332)			122.3%	
1230 Contributions	0	3,788	0	(3,788)			0.0%	
1260 Hire of Lounge/Kitchen Area un	93	593	920	327			64.5%	
1270 Pavilion & Field Grants	14,452	14,452	16,552	2,100			87.3%	14,452
Jubilee Sports Field Income :- Income	25,419	31,629	27,937	(3,692)			113.2%	14,452
Net Income	25,419	31,629	27,937	(3,692)				
6001 less Transfer to EMR	14,452	14,452	0	(14,452)				
Movement to/(from) Gen Reserve	10,967	17,177	27,937	10,760				
<u>220 Jubilee Sports Field Expenditu</u>								
4212 Safety/PAT Check - % JSF Use	6,190	5,029	4,000	(1,029)		(1,029)	125.7%	1,029
4282 Insurance - % JSF Use	603	508	603	95		95	84.2%	
4302 Electricity - % JSF Use	1,673	1,429	2,000	571		571	71.4%	
4312 Gas - % JSF Use	2,200	405	2,200	1,795		1,795	18.4%	
4322 Water and Sewage - % JSF Use	508	616	550	(66)		(66)	112.1%	
4381 Cleaning Contractor - % JSF Us	2,158	2,121	3,100	979		979	68.4%	
4384 WiFi & Line- Pavilion	493	734	500	(234)		(234)	146.8%	
4401 JSF Grass Cutting/Line Marking	10,282	13,801	10,642	(3,159)		(3,159)	129.7%	
4405 JSF Hedge Maintenance	593	608	614	6		6	99.0%	
4710 Line Marking extra to Cntrct	0	528	0	(528)		(528)	0.0%	
4721 Repairs & Maintennce - JSF	1,128	3,537	1,835	(1,702)		(1,702)	192.7%	1,702
4740 Pitch & Pavilion Improvements	4,371	10,372	21,052	10,680		10,680	49.3%	10,361
4750 Deep Clean	350	350	375	25		25	93.3%	
4751 Pavilion window & skylight cle	0	250	0	(250)		(250)	0.0%	
4770 Waste Collection - %JSF Use	1,104	958	1,100	142		142	87.0%	
4772 Cold Water Pump Service	0	0	450	450		450	0.0%	
4781 JSF Bin Emptying	1,103	1,158	1,142	(16)		(16)	101.4%	
4791 Boiler Servicing - % JSF Use	400	400	450	50		50	88.9%	
Jubilee Sports Field Expenditu :- Indirect Expenditure	33,156	42,802	50,613	7,811	0	7,811	84.6%	13,092
Net Expenditure	(33,156)	(42,802)	(50,613)	(7,811)				
6000 plus Transfer from EMR	5,846	13,092	0	(13,092)				
Movement to/(from) Gen Reserve	(27,310)	(29,710)	(50,613)	(20,903)				
<u>310 Allotment Income</u>								
1310 Berryfield Allotment Rents - C	1,591	1,571	1,670	99			94.1%	

Detailed Income & Expenditure by Budget Heading 31/03/2026

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
1320 Briansfield Allotment Rent - C	1,508	1,414	1,640	227			86.2%	
Allotment Income :- Income	3,099	2,984	3,310	326			90.2%	0
Net Income	3,099	2,984	3,310	326				
320 Allotment Expenditure								
4323 Water - Allotments	228	903	550	(353)		(353)	164.1%	
4402 Allotment Grass Cutting	1,084	1,138	864	(274)		(274)	131.7%	
4722 Repairs & Maintenance - Allotm	510	1,370	100	(1,270)		(1,270)	1370.5%	1,299
4800 Allotment Warden Salary	█	█	█	█		█	119.2%	
Allotment Expenditure :- Indirect Expenditure	2,559	4,246	2,214	(2,032)	0	(2,032)	191.8%	1,299
Net Expenditure	(2,559)	(4,246)	(2,214)	2,032				
6000 plus Transfer from EMR	0	1,299	0	(1,299)				
Movement to/(from) Gen Reserve	(2,559)	(2,947)	(2,214)	733				
350 CIL								
1420 Community Infrastructure Levy	101,963	96,048	96,048	(0)			100.0%	96,048
CIL :- Income	101,963	96,048	96,048	(0)			100.0%	96,048
Net Income	101,963	96,048	96,048	(0)				
6001 less Transfer to EMR	101,963	96,048	0	(96,048)				
Movement to/(from) Gen Reserve	0	0	96,048	96,048				
400 S106								
1170 Wiltshire Council Contribution	64,764	0	11,800	11,800			0.0%	
1175 David Wilson Homes Contributio	0	0	20,000	20,000			0.0%	
S106 :- Income	64,764	0	31,800	31,800			0.0%	0
Net Income	64,764	0	31,800	31,800				
6001 less Transfer to EMR	64,764	0	0	0				
Movement to/(from) Gen Reserve	0	0	31,800	31,800				
Grand Totals:- Income	512,379	488,036	497,600	9,564			98.1%	
Expenditure	392,471	338,374	475,811	137,437	0	137,437	71.1%	
Net Income over Expenditure	119,908	149,663	21,789	(127,874)				
plus Transfer from EMR	80,277	66,168	0	(66,168)				
less Transfer to EMR	216,000	144,333	0	(144,333)				
Movement to/(from) Gen Reserve	(15,815)	71,498	21,789	(49,709)				

Staff Salaries

Actual last year
24/25

£105,534

Actual 2025/26

£118,536

Budget 2025/26

£123,810

Bank Reconciliation Statement as at 31/03/2026
for Cashbook 1 - Current Account & Instant Acc

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Current Account 02027655	31/03/2026		11,307.21
			<u>11,307.21</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			11,307.21
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			11,307.21
		Balance per Cash Book is :-	11,307.21
		Difference is :-	0.00

Councillor 1:

Name Signed Date

Councillor 2:

Name Signed Date

Clerk & RFO:

Name Signed Date



Melksham Without Parish Council
 First Floor Melksham Community Campus
 Market Place
 Melksham
 United Kingdom
 SN12 6ES

Your Account

Sort Code 30-98-75
Account Number 02027655

BUSINESS ACCOUNT

01 March 2026 to 31 March 2026

Money In	£4,384.51	Balance on 01 March 2026	£7,310.88
Money Out	£388.18	Balance on 31 March 2026	£11,307.21

Your Transactions

Date	Description	Type	Money In (£)	Money Out (£)	Balance (£)
03 Mar 26	SERVICE CHARGES REF : 478881331	PAY-04984		9.50 ✓	7,301.38
04 Mar 26	FUTURE OF FOOTBALL 534MR181125C	FPI-04989	232.25 ✓		7,533.63
09 Mar 26	BATH ROAD WANDERER BRW 8 MAR 300000001732628421	FPI-04990	71.00 ✓		7,604.63
10 Mar 26	F/FLOW KNORR-BREMS KBRS UK MLK	TFR-04991	3,787.50 ✓		11,392.13
11 Mar 26	BLACKMORE E 552-MR110326 023134710571113001 401262	FPI-04992	71.00 ✓		11,463.13
16 Mar 26	DAISY 4736739 3326779	DD-04985		79.43 ✓	11,383.70
16 Mar 26	DAISY 4736742 3326780	DD-04986		87.68 ✓	11,296.02
23 Mar 26	BATH ROAD WANDERER BRW 22 MAR 600000001736028067	FPI-04993	71.00 ✓		11,367.02
24 Mar 26	EDF ENERGY A-7BBF9B70-001	DD-04987		203.07 ✓	11,163.95
24 Mar 26	POULTON IJ+L BASRAG 559MR230326	FPI-04994	6.54 ✓		11,170.49
24 Mar 26	GLOVER J & C 558-MR230326 18155256761533000N 010832	FPI-04995	3.22 ✓		11,173.71
24 Mar 26	BLACKMORE E 552-MR110326 538258730022423001 401262	FPI-04996	71.00 ✓		11,244.71
30 Mar 26	BLACKMORE E 552-MR110326 930399329391033001 401262	FPI-04997	71.00 ✓		11,315.71
31 Mar 26 (Continued on next page)	SERVICE CHARGES REF : 481374332	PAY-04988		8.50 ✓	11,307.21

Bank Reconciliation Statement as at 31/03/2026
for Cashbook 2 - Unity Bank

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Unity	31/03/2026	150	26,554.08
			<u>26,554.08</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			26,554.08
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			26,554.08
		Balance per Cash Book is :-	26,554.08
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Clerk & RFO:

NameSignedDate

Your Account Statement



For Businesses. For Communities. For Good.

Unity Trust Bank plc
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Mrs Teresa Strange
First Floor Melksham Community Campus
Market Place
MELKSHAM
Wilts
SN12 6ES

Date: 31/03/2026

Account Name: Melksham Without Parish Council

Swift Code (BIC): NWBKGB2L

IBAN Number: GB93NWBK60023571418024

Sort Code: 608301

Account Number: 20371502

Your arranged overdraft limit is £0.00

Go Paperless! Receive your statements online and we'll notify you by SMS or email when they're available to view. Simply log into Your Online Banking and update your statement preferences or give us a call on 0345 140 1000

Contact Us

- Call us: 0345 140 1000
- Email us: us@unity.co.uk
- Visit us: unity.co.uk



For eligible organisations, your deposits held with Unity Trust Bank are protected up to £85,000 under the Financial Services Compensation Scheme (FSCS). For more information about eligibility and compensation provided by the FSCS, please visit: FSCS.org.uk or refer to our FSCS Information Sheet and Exclusions List at unity.co.uk/fscs

Your Current T2 account transactions:

Date	Type	Details	Payments Out	Payments In	Balance
28/02/2026		Balance brought forward	£0.00	£0.00	£20,219.38
02/03/2026	Direct Debit	Direct Debit (ST ENVIRONMENTAWM0) U4977	£79.56 ✓	£0.00	£20,139.82
03/03/2026	Credit	CCLA Investment Management Limited U4982	£0.00	£2,257.99 ✓	£22,397.81
16/03/2026	Direct Debit	Direct Debit (LLOYDS BANK PLC) U4981	£886.44 ✓	£0.00	£21,511.37

Page number 1 of 3

Statement number 150

For Businesses.
For Communities.
For Good.

Unity Trust Bank plc is authorised by the Prudential Regulation Authority and regulated by the Financial Conduct Authority and the Prudential Regulation Authority. Unity Trust Bank is entered in the Financial Services Register under number 204570. Registered Office: Four Brindleyplace, Birmingham, B1 2JB. unity.co.uk
Calls may be monitored and recorded for training, quality and security purposes.
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Your Current T2 account transactions:

Date	Type	Details	Payments Out	Payments In	Balance
17/03/2026	Direct Debit	Direct Debit (EDF ENERGY) 04978	£125.25 ✓	£0.00	£21,386.12
25/03/2026	Credit	CCLA Investment Management Limited 04976	£0.00	£14,000.00 ✓	£35,386.12
26/03/2026	Faster Payment Debit	B/P to: Glasdon 04964	£441.07 ✓	£0.00	£34,945.05
26/03/2026	Faster Payment Debit	B/P to: DAVID COLE 04975	████████ ✓	£0.00	£████████
26/03/2026	Faster Payment Debit	B/P to: Wiltshire Council 04967	£3,343.25 ✓	£0.00	£31,553.18
26/03/2026	Faster Payment Debit	B/P to: Wiltshire Pension 04969	£2,498.79 ✓	£0.00	£29,054.39
26/03/2026	Faster Payment Debit	B/P to: HMRC Cumbernauld 04970	£3,228.85 ✓	£0.00	£25,825.54
26/03/2026	Faster Payment Debit	B/P to: Woodland Country 04968	£1,245.00 ✓	£0.00	£24,580.54
26/03/2026	Faster Payment Debit	B/P to: JH Jones Sons 04966	£2,742.77 ✓	£0.00	£21,837.77
26/03/2026	Faster Payment Debit	B/P to: Agilico 04961	£74.39 ✓	£0.00	£21,763.38
26/03/2026	Faster Payment Debit	B/P to: Aquasafe 04962	£168.00 ✓	£0.00	£21,595.38
26/03/2026	Faster Payment Debit	B/P to: Colin Harrison Des 04963	£22.44 ✓	£0.00	£21,572.94
26/03/2026	Faster Payment Debit	B/P to: JH Jones Sons 04965	£560.40 ✓	£0.00	£21,012.54
27/03/2026	Faster Payment Debit	B/P to: TERRY COLE 04974	████████ ✓	£0.00	████████
27/03/2026	Faster Payment Debit	B/P to: Fiona Dey 04973	████████ ✓	£0.00	████████
27/03/2026	Faster Payment Debit	B/P to: TERESA STRANGE 04971	████████ ✓	£0.00	████████
27/03/2026	Faster Payment Debit	B/P to: MARIANNE ROSSI 04972	████████ ✓	£0.00	████████
27/03/2026	Credit	THE FOOTBALL FOUND 04983	£0.00	£14,452.00 ✓	£26,565.58
31/03/2026	Fee	Manual Credit Handling Charge 04989	£0.30 ✓	£0.00	£26,565.28
31/03/2026	Fee	Service Charge 04980	£11.20 ✓	£0.00	£26,554.08

**Bank Reconciliation Statement as at 31/03/2026
for Cashbook 3 - Fixed Term Deposit**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Fixed Term Deposit- Lloyds	31/03/2026		0.00
			0.00
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			0.00
			0.00
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			0.00
			0.00
		Balance per Cash Book is :-	0.00
		Difference is :-	0.00

Signatory 1:

Name Signed Date

Signatory 2:

Name Signed Date

Melksham without Parish Council 2024/25

Bank - Cash and Investment Reconciliation as at 31 March 2025

<u>Confirmed Bank & Investment Balances</u>		
<u>Bank Statement Balances</u>		
31/03/2025	Current Account 02027655	90,154.47
31/03/2025	Unity	8,517.50
31/03/2025	Fixed Term Deposit	0.00
31/03/2025	Unity Instant access account	2,919.11
31/03/2025	Public Sector Deposit Fund	522,000.00
		623,591.08
<u>Unpresented Payments</u>		
		2,020.00
		621,571.08
<u>Receipts not on Bank Statement</u>		
		0.00
Closing Balance		
		621,571.08
<u>All Cash & Bank Accounts</u>		
1	Current Account 02027655	88,134.47
2	Unity Bank	8,517.50
3	Fixed Term Deposit	0.00
4	Instant Access Unity 20476339	2,919.11
5	CCLA	522,000.00
	Other Cash & Bank Balances	0.00
	Total Cash & Bank Balances	621,571.08

Please note that there is no statement to accompany the Bank Reconciliation for Cashbook 3 (Fixed Term Deposit) as it isn't a bank account it was previously used to sweep money in and out between meetings etc. Now that we have the CCLA account we don't use it. You will see that our year end accounts shows that there was £0 in the account as at 31st March 25.

**Bank Reconciliation Statement as at 31/03/2026
for Cashbook 4 - Instant Access Unity 20476339**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Unity Instant access account	31/03/2026	36	2,984.41
			2,984.41
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			0.00
			2,984.41
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			0.00
			2,984.41
		Balance per Cash Book is :-	2,984.41
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Clerk & RFO:

NameSignedDate

Your Account Statement



For Businesses. For Communities. For Good.

Mrs Teresa Strange
 First Floor Melksham Community Campus
 Market Place
 MELKSHAM
 Wilts
 SN12 6ES

Unity Trust Bank plc
 PO Box 7193
 Planetary Road
 Willenhall
 WV1 9DG

Date: 31/03/2026

Account Name: Melksham Without Parish Council

Swift Code (BIC): NWBKGB2L
IBAN Number: GB93NWBK60023571418024

Sort Code: 608301
Account Number: 20476339

Go Paperless! Receive your statements online and we'll notify you by SMS or email when they're available to view. Simply log into Your Online Banking and update your statement preferences or give us a call on 0345 140 1000

The credit interest rate is 1.95% AER as of your statement date.



Contact Us

- Call us: 0345 140 1000
- Email us: us@unity.co.uk
- Visit us: unity.co.uk

For eligible organisations, your deposits held with Unity Trust Bank are protected up to £85,000 under the Financial Services Compensation Scheme (FSCS). For more information about eligibility and compensation provided by the FSCS, please visit: FSCS.org.uk or refer to our FSCS Information Sheet and Exclusions List at unity.co.uk/fscs

Your Instant Access account transactions:					
Date	Type	Details	Payments Out	Payments In	Balance
28/02/2026		Balance brought forward	£0.00	£0.00	£2,969.10
31/03/2026	Credit Interest	Credit Interest 04998	£0.00	£15.31	£2,984.41

**Bank Reconciliation Statement as at 31/03/2026
for Cashbook 5 - CCLA**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Public Sector Deposit Fund	31/03/2026		739,000.00
			<u>739,000.00</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			739,000.00
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			739,000.00
		Balance per Cash Book is :-	739,000.00
		Difference is :-	0.00

Councillor 1:

NameSignedDate

Councillor 2:

NameSignedDate

Clerk & RFO:

NameSignedDate

Statement of Account

Mrs Teresa G Strange
Melksham Without Parish Council
First Floor
Melksham Community Campus
Market Place
Melksham
Wiltshire
SN12 6ES

5 April 2026

Account name: **MELKSHAM WITHOUT PARISH COUNCIL**
Account number: **PS1007177-001**
Statement period: **28/02/2026 to 31/03/2026**

Account summary

Total valuation as at 31 March 2026 **£739,000.00**
Total valuation as at last statement at 28 February 2026 **£753,000.00**

Holdings as at 31 March 2026

Fund name	Unit/share holdings	Price per unit/share	Value
Public Sector Deposit Fund SC4 - Public Sector GB00B3LDFH01	739,000.0000	£1.00	£739,000.00
Total value			£739,000.00

Transactions for the period from 28 February 2026 to 31 March 2026

Public Sector Deposit Fund SC4 - Public Sector

Transaction date	Transaction type	Unit/shares	Price per unit/share	Amount (GBP)
25/03/2026	Withdrawal - 04976	-14,000.0000	£1.0000	-£14,000.00

Correspondence address: PO Box 12892, Dunmow, Essex CM6 9DL

clientservices@ccla.co.uk Freephone 0800 022 3505 www.ccla.co.uk

Fund documentation is available at www.ccla.co.uk/investments, or may be requested from our Client Services team. Telephone calls are recorded.
CCLA Investment Management Limited (registered in England & Wales, No. 2183088) is authorised and regulated by the Financial Conduct Authority.
Registered address: One Angel Lane, London EC4R 3AB.

Bank reconciliation – pro forma

This reconciliation should include all bank and building society accounts, including short term investment accounts. It must agree to Box 8 in the column headed “Year ending 31 March 2026” in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis. Please complete the highlighted boxes, remembering that unrepresented cheques should be entered as negative figures.

Name of smaller authority: Melksham Without Parish Council

County area (local councils and parish meetings only): Wiltshire

Financial year ending 31 March 2026

Prepared by (Name and Role): Teresa Strange (Clerk & Responsible Financial Officer)

Date: 02/06/2026

	£	£
Balance per bank statements as at 31/3/2026:		
LLOYDS CURRENT ACCOUNT 02027655	11,307.2	
UNITY TRUST BANK CURRENT ACCOUNT 20371502	26,554.1	
FIXED TERM DEPOSIT ACCOUNT (LLOYDS)	-	
UNITY TRUST BANK INSTANT ACCESS ACCOUNT 20476339	2,984.4	
CCLA PUBLIC SECTOR DEPOSIT FUND SC4	739,000.0	
	779,845.7	

Petty cash float (if applicable) **Not Applicable** -

Less: any unrepresented cheques as at 31/3/2026 (enter these as negative numbers)
None -

Add: any un-banked cash as at 31/3/2026 **None** -

Net balances as at 31/3/2026 (Box 8) 779,845.7

Freedom of Information Act 2000

Guide to Information provided by Parish/Community Councils under the model publication scheme

This template guide is written for the use of Parish and Community Councils.

It gives examples of the kind of information the Information Commissioner's Office (ICO) would expect you to provide in order to meet your commitment under the model publication scheme, introduced through the Freedom of Information Act 2000 (FOIA). In 2008, the ICO introduced a generic model publication scheme, for adoption by all public authorities that are subject to FOIA.

The model publication scheme commits you to 'produce and publish the method by which the specific information will be available so that it can be easily identified and accessed by members of the public'.

The [model publication scheme](#) is available on the ICO website. Further details are available in ICO guidance: [Using the definition documents](#).

You must adopt the model scheme in full, unedited and promoted alongside the guide to information. You do not need to tell the ICO that you have adopted the scheme; we will assume they have done so unless we hear otherwise.

You are in breach of FOIA if you have not adopted the model scheme or are not publishing in accordance with it.

Information included in the guide to information

The template lists the information that the ICO thinks you are likely to hold and should make proactively available within each class. When completed, this will provide a list of all the information you will routinely make available, explain how it can be accessed and whether or not a charge will be made for it. You must:

- complete the relevant columns in the template guide;

- state how an applicant can obtain the specific information and if there is a cost involved;
- ensure the public can access the completed guide and the information listed in it.

The ICO expects you to make the information in this template guide available unless:

- you do not hold the information;
- the information is exempt under one of the FOIA exemptions or Environmental Information Regulations 2004 (EIR) exceptions, or its release is prohibited by another statute (eg UK GDPR);
- the information is readily and publicly available from an external website; such information may have been provided by you or on your behalf. You must provide a direct link to that information;
- the information is archived, out of date or otherwise inaccessible; or,
- it would be impractical or resource-intensive to prepare the material for routine release.

If the information is only held by another public authority, you should provide details of where to obtain it.

This guidance is not meant to give an exhaustive or definitive list of everything that should be covered by a publication scheme. The legal commitment is to the model publication scheme, and you should look to provide as much information as possible on a routine basis, which must include all information that is required by statute.

This guidance now incorporates those key principles, which were not already included, from the Department for Levelling Up, Housing and Communities (DLUHC, originally known as the Department for Communities and Local Government [DCLG]), [Transparency Code for Smaller Authorities](#). The aligning of this document with this Code provides a harmonised approach to data transparency for you and avoids unnecessary duplication

Publishing datasets for re-use

As a public authority, you must publish under your publication scheme any dataset you hold that has been requested, together with any updated versions, unless you are satisfied that it is not appropriate to do so. So far as reasonably practicable, you must publish it in an electronic form that is capable of re-use.

If the dataset or any part of it is a relevant copyright work and you are the only owner, you must make it available for re-use under the

terms of a specified licence. Datasets in which the Crown owns the copyright or the database rights are not relevant copyright works.

The [2018 section 45 Code of Practice](#) recommends that public authorities make datasets available for re-use under the [Open Government Licence](#).

The term 'dataset' is defined in section 11(5) of FOIA. The terms 'relevant copyright work' and 'specified licence' are defined in section 19(8) of FOIA. The ICO has published [guidance on Datasets \(section 11, 19 & 45\)](#). This explains what is meant by "not appropriate" and "capable of re-use".

Fees and Charging

Information available through your publication scheme should be readily available at a low cost or at no cost to the public. If you do charge for this information, the ICO expects the charges to be justifiable, clear and kept to a minimum.

You can charge for activities such as printing, photocopying and postage as well as information that you are legally authorised to charge for. You must inform anyone requesting information of any charge before you provide the information. You must ask for payment before providing the information. Guidance on the ICO website provides more details about [charging for information in a publication scheme](#).

If you charge a fee for licensing the re-use of datasets, you should state in the guide to information how this is calculated and whether the charge is made under the Re-use Fees Regulations or under other legislation. You cannot charge a re-use fee if they make the datasets available for re-use under the [Open Government Licence](#).

Model Publication Scheme

The table below identifies the specific information the ICO expects you to publish under each of the seven classes of information set out in the [model publication scheme](#).

Information available from Melksham Without Parish Council under the Freedom of Information Act model publication scheme

This template guide covers only information we currently hold. If we do not hold some of the information listed below, we will mark it as 'not held' in the table.

[Last](#) Reviewed at Finance Committee 2nd June 2025 (min.057/25h) and adopted by Full Council 16th June 2025.

[For Review by Finance Committee 15th June 2026](#)

Formatted: Superscript

Information to be published	How the information can be obtained	Cost
<p>Class 1 - Who we are and what we do</p> <p>(Organisational information, structures, locations and contacts)</p> <p>Current information only</p>	<p>(hard copy or website)</p>	

<p>List of Council members and their responsibilities as well a list of Council Committees</p> <p>Details of any representation on local public bodies</p>	<p>Hard copy "Year Card" with details of the Committees that Members sit on, and the organisational representatives. Published in May each year, with an update if members change throughout the year. Distributed at meetings and at counter on Reception.</p> <p>Also available on the parish council website: www.melkshamwithout-pc.gov.uk</p> <p>List of council members and their photos in the quarterly newsletter in the Melksham Independent News newspaper delivered to all residents (apart from a few residents) free of charge every fortnight (list published quarterly).</p> <p>At Annual Parish meeting a booklet is produced for the meeting which usually has about 60 attendees, with representation from local groups and organisations. The booklet has reports from the councillors as well as from other bodies, and in the booklet are lists of the councillors and the organisation representatives.</p> <p>The parish council has 13no. noticeboards that display the list of councillors, their contact details and those of the council office and meeting venue.</p>	<p>Free of charge</p>
<p>Postal and email address</p> <p>Contact details for Parish Clerk and Council members</p> <p>Where possible, provide named contacts</p>	<p>All as above.</p> <p>The parish council publish the councillors' phone numbers and addresses on the hard copy versions that are displayed but NOT on the website and newsletter in the newspaper as the distribution is so much wider than just the residents of the</p>	<p>Free of charge</p>

including contact phone numbers and email addresses	parish. Their individual email addresses are published in those formats, and on the website there is a note in a prominent place at the top of the home page that says: "Information on how to contact your councillor can be found on the <u>Councillors and Representatives</u> page. Their email addresses are provided, but if you wish to ring or write a letter to your councillor please contact the office on 01225 705700 or email: office@melkshamwithout-pc.gov.uk for their details."	
Location of main Council office and accessibility details	All as above for the location. See the "Contact Us" section of the website. Accessibility details are detailed on the website, and sent by email to anyone visiting the office, with car parking arrangements and location of the lift detailed – a different version for daytime or evening meetings.	
Staffing structure	See website under "Council Officers" section for description of the Clerk which details that the Clerk line manages the two officers and two groundsmen. The Clerk is also the Responsible Financial Officer.	
Class 2 – What we spend and how we spend it (Financial information about projected and actual income and expenditure, procurement, contracts and financial audit)	(hard copy or website)	

Current and previous financial year as a minimum		
Statement of accounts and internal audit report in the format included in the Annual Return form	<p>On the website in the section "Accounts, Audit and Budget"</p> <p>On the 13no. noticeboards in the parish and in the office location. The notice of public rights and notice of conclusion of audit is put on the parish noticeboards but due to room available, the statement of accounts and internal auditor reports are not displayed on the noticeboards. A note is put on the notices directing residents to the website if they would like to view these documents. For those residents who do not have online access, the office contact details are provided on the notices so that alternative arrangements can be made.</p> <p>On social media with a link to the website for more detail, and a photo of the noticeboards so that residents can make the link of where to find more information if they have seen it displayed in hard copy.</p> <p>In agenda pack on website for meetings when considered</p> <p>Hard copy available</p>	10p per A4 sheet plus postage
Finalised budget	<p>On the website in the section "Accounts, Audit and Budget"</p> <p>In agenda pack on website for meetings when considered</p> <p>Hard copy available</p>	10p per A4 sheet plus postage

	NB: individual salaries redacted	
Precept	<p>On the website in the section "Accounts, Audit and Budget"</p> <p>In agenda pack on website for meetings when considered</p> <p>Press release after decision on Precept made in January which is distributed in the Melksham News, and on social media, with a link to the minutes of the Finance Committee minutes when discussed in detail. Press release reposted on social media in March when council tax bills are delivered to residents.</p>	10p per A4 sheet plus postage
Borrowing Approval letter	<p>On the website in the section "Accounts, Audit and Budget"</p> <p>Details of any Borrowing is a standard item in the Supporting Statement to accompany the annual Statement of Accounts.</p>	10p per A4 sheet plus postage
All items of expenditure above £100	<p>List of all payments included within the Full Council minutes, which are also published on the website</p> <p>List of payments over £500 published on website in the section "Accounts, Audit and Budget" and in the annual report that details how we meet the Transparency Code</p>	10p per A4 sheet plus postage
Financial Standing Orders and Regulations	<p>Available on website under "Policies" section</p> <p>Hard copy available</p>	10p per A4 sheet plus postage
Grants given and received	List of all grants included within the recommendations in the Finance Committee minutes, which are also published on the	10p per A4 sheet plus

	<p>website.</p> <p>On the website under the section "Grant Aid".</p> <p>From 2025 onwards, list of the grants given out at the Annual Parish meeting in the Annual Parish booklet. As the booklet is a review of the previous financial year the previous year as well as the forthcoming year's grants will be included.</p> <p>List of all grants included in the annual report details how the parish council meets the Transparency Code</p>	postage
<p>List of current contracts awarded and value of contract</p> <p>List of purchase orders over £5,000 and Tenders</p>	List of all contracts awarded are included in the annual report which details how the parish council meets the Transparency Code (& Model Publication Scheme)	10p per A4 sheet plus postage
Members' allowances and expenses	<p>Melksham Without Parish Council only pay a Chair's Allowance, and not Members' Allowances. This is detailed in the minutes when the annual sum is set (usually recommendation of the Finance Committee in June).</p> <p>Listed in the annual report which details how the parish council meets the Transparency Code.</p> <p>Listed in the Supporting Statement to accompany the annual Statement of Accounts</p>	10p per A4 sheet plus postage

	<p>On the website, under its own "News item" on the home page</p> <p>The monthly payment is detailed in the list of monthly payments as the appendix of the Full Council minutes</p>	
<p>Class 3 – What our priorities are and how we are doing</p> <p>(Strategies and plans, performance indicators, audits, inspections and reviews)</p> <p>Current and previous year as a minimum</p>	<p>(hard copy or website)</p>	
<p>Annual governance statement in format included in the Annual Return form</p>	<p>On the website in the section "Accounts, Audit and Budget"</p> <p>On the 13no. noticeboards in the parish and in the office location. The notice of public rights and notice of conclusion of audit is put on the parish noticeboards but due to room available, the annual governance statement and statement of accounts are not displayed on the noticeboards. A note is put on the notices directing residents to the website if they would like to view these documents. For those residents who do not have online access, the office contact details are provided on the notices so that alternative arrangements can be made.</p> <p>On social media with a link to the website for more detail, and a</p>	<p>10p per A4 sheet plus postage</p>

	<p>photo of the noticeboards so that residents can make the link of where to find more information if they have seen it displayed in hard copy.</p> <p>In agenda pack on website for meetings when considered</p> <p>Hard copy available</p>	
<p>Parish Plan</p> <p>Neighbourhood Plan</p>	<p>The Melksham Neighbourhood Plan has replaced the parish council's Parish Plans.</p> <p>The parish council has an adopted Neighbourhood Plan (July 2021), which is now superseded by -and a draft version of its reviewed Plan the updated plan 'Joint Melksham Neighbourhood Plan 2' which was adopted in July 2025.- See the latest versions under the Policies section of the parish council Website, under Planning Policies.</p> <p>The Neighbourhood Plan is a joint Plan with neighbouring Melksham Town Council and has a dedicated website <u>www.melkshamneighbourhoodplan.org.uk</u> and a dedicated facebook page "Melksham Neighbourhood Plan".</p> <p>Details of all the Background, Evidence and Supporting Material are on the informal and formal consultations at the Regulation 14 consultation stage are in the Community Consultation statement on the Neighbourhood Plan website, including the variety of ways and venues that the Neighbourhood Plan review documentation was available for viewing and commenting on.</p> <p>Hard copies available.</p>	<p>10p per A4 sheet plus postage</p>

Annual Report to Parish or Community Meeting	<p>Hard copies at the Annual parish meeting and from the parish council offices.</p> <p>Dedicated page to the Annual Parish on the website, where the reports are available; with link from social media.</p> <p>Older copies are stored at the Wiltshire & Swindon History Centre, Cocklebury Road, Chippenham, Wiltshire, SN15 3QN. Tel: 01249 705500 Website: wshe.org.uk</p>	Free of charge
Quality status	Not applicable	
Local charters drawn up in accordance with DLUHC's guidelines	Not applicable	
Data Protection impact assessments (in full or summary format) or any other impact assessment (eg Health & Safety Impact Assessment, Equality Impact Assessments etc), as appropriate and relevant	Not applicable	
<p>Class 4 – How we make decisions</p> <p>(Decision making processes and records)</p>	(hard copy or website)	

of decisions) Current and previous council year as a minimum		
Timetable of meetings (Council and any committee/sub-committee meetings and parish meetings)	<p>Hard copy "Year Card" Distributed at meetings and at counter on Reception.</p> <p>Available on the parish council website: www.melkshamwithout-pc.gov.uk</p> <p>Forthcoming meetings advertised in the Melksham Independent News newspaper delivered to all residents (apart from a few residents) free of charge every fortnight (list published quarterly).</p> <p>The parish council has 13n. noticeboards that display the list of meeting dates.</p> <p>Once the agenda pack has been uploaded to the website the week before the meeting, a link is posted on social media advertising the meeting.</p>	Free of charge
Agendas of meetings (as above)	<p>Available on the parish council website: www.melkshamwithout-pc.gov.uk. Upcoming meetings are on the home page, with calendar of meetings with agendas and agenda packs. They remain on the website after the meeting.</p> <p>The parish council has 13n. noticeboards that display the agendas the week before the meeting.</p>	Free of charge

	Once the agenda pack has been uploaded to the website the week before the meeting, a link is posted on social media advertising the meeting.	
Minutes of meetings (as above) – exclude material that is properly considered to be exempt from disclosure Video recordings of meetings	Available on the parish council website: www.melkshamwithout-cc.gov.uk Hard copy available Video recordings of meetings are available on YouTube via the dedicated channel “Melksham Without Parish Council” as soon as possible after the meeting until the approval of the meeting minutes, when the recording is then deleted.	10p per A4 sheet plus postage
Reports presented to council meetings – exclude material that is properly considered to be exempt from disclosure	Agenda pack uploaded to the website under the relevant meeting the week before the meeting, and remains online	10p per A4 sheet plus postage
Responses to consultation papers	Detailed in the minutes of the meeting when the response was approved. If delegated to the Clerk then attached as an appendix to the meeting if appropriate. On occasion, if of particular public interest, then also published separately on the website (eg response to potential Melksham Bypass consultation). If members of the public attend the council meeting when it was discussed and would like to be kept updated then they can leave their contact details and consent for information to be kept and a copy can be sent to them, usually by email. Some consultations have the responses displayed online	10p per A4 sheet plus postage

	anonymously. Hard copies available.	
Responses to planning applications	A response to every planning application is detailed in the minutes of the Planning Committee meetings. They are also displayed on the Wiltshire Council website under the comments section of the online planning portal . www.wiltshire.gov.uk Hard copy can be made available	10p per A4 sheet plus postage
Bye-laws	Not applicable	
Class 5 – Our policies and procedures (Current written protocols, policies and procedures for delivering our services and responsibilities) Current information only	(hard copy or website)	
Policies and procedures for the conduct of Council business: • Procedural standing orders	All under Policy section of the website. Hard copies available.	10p per A4 sheet plus postage

<ul style="list-style-type: none"> • Committee and sub-committee terms of reference • Delegated authority in respect of officers • Code of Conduct • Policy statements 	<p>The Risk Register is not available on the website.</p> <p>Delegated decisions made by the Clerk are reported at the next Council meeting (or Asset Committee meeting if related to assets such as bins, allotment shed/greenhouse permissions)</p>	
<p>Policies and procedures for the provision of services and about the employment of staff:</p> <ul style="list-style-type: none"> • Internal instructions to staff and policies relating to the delivery of services • Equality and diversity policy • Health and safety policy • Recruitment policies and details of current vacancies • Policies and procedures for handling requests for information • Complaints procedures (including those covering requests for information and operating the publication scheme) 	<p>Staffing policies are not available on the website but the Complaints Procedure and Data Protection policies are which cover Subject Access Requests, Schedule of Information available under the Freedom of Information Act. Hard copies available.</p> <p>Details of current vacancies will be advertised more prominently on the home page of the parish council website, on noticeboards, on social media, and in the local press. Online recruitment agencies/sources, such as Indeed and Linked In are also used.</p>	10p per A4 sheet plus postage
<p>Records management, personal data and access to information policies</p> <p>Include information security policies,</p>	<p>On the website under Policies, under the Data Protection Policies section.</p> <p><u>NB: Policy on CCTV usage to be written and adopted, but CCTV</u></p>	10p per A4 sheet plus postage

records retention, destruction and archive policies, and data protection (including data sharing and CCTV usage) policies	policy in place and published on website under 'policy section' Decisions on use of CCTV is detailed in the minutes of meetings when it's been considered. IT Policy in place and published on website under 'policy section' Hard copies available.	
Class 6 – Lists and Registers Currently maintained lists and registers only.	(hard copy or website; some information may only be available by inspection)	
Information legally required to hold in publicly available registers (in most circumstances existing access provisions will suffice)	None	
Assets register, including details of public land and building assets	A summary of the assets register is detailed in the annual Supporting Statement to the Statement of Accounts with a list of the land and buildings the parish council own as well as those they are a tenant for, and landlord for. The annual report that details the compliance to the Transparency Act includes a list of buildings and land owned, as well as car park spaces. Included in the agenda pack for the Finance Committee in May/June when they review the final figure for the Annual	10p per A4 sheet plus postage

	Return and also with the agenda pack for the Asset Management Committee in the Spring/Early Summer when the condition of each item is reviewed.	
Disclosure log indicating the information provided in response to FOIA and EIR requests. These are recommended as good practice	Disclosure log has been to be added to the website, with hard copies available. <u>This is under the 'news' section of the website, along with the initial request and response.</u> , moving forward.	
Register of members' interests	<p>The parish council's website has a link to the local authority Wiltshire Council's website where the Register of Interests is published.</p> <p>At the beginning of every Council and Committee meeting members declare any interest and this is recorded in the minutes of the meeting.</p> <p>Hard copy available</p>	10p per A4 sheet plus postage
Register of gifts and hospitality	<p>Hard copy available To display on website moving forward.</p> <p>Melksham Without Parish Councillors and staff will register gifts or hospitality received or offered with an estimated value over £50. No acceptance of gifts will be accepted if the cumulative value from any one organisation or individual exceeds £200 in any 12 month period.</p>	10p per A4 sheet plus postage

<p>Class 7 – The services we offer</p> <p>(Information about the services we offer, including leaflets, guidance and newsletters produced for the public and businesses)</p> <p>Current information only</p>	(hard copy or website; some information may only be available by inspection)	
Allotments	See Amenities section of the website, then “Berryfield Allotments” or “Briansfield Allotments” Noticeboards in the Allotment Sites Hard copy available	10p per A4 sheet plus postage
Burial grounds and closed churchyards	Not applicable	
Community centres and village halls	See Links section of the website, then “Community Groups and Village Halls”	10p per A4 sheet plus postage
Parks, playing fields and recreational facilities	See Amenities section of the website, then “Bowerhill Sports Field”. Listed on the Assets list and list of land owned by the parish council To add to website a section on play areas owned and maintained by the parish council	10p per A4 sheet plus postage
Seating, litter bins, clocks, memorials and lighting	Detailed on the Asset Register which is available on request, and in the agenda pack annually when the condition of assets is reviewed by the Asset Management Committee.	10p per A4 sheet plus postage
Bus shelters	Detailed on the Asset Register which is available on request, and in the agenda pack annually when the condition of assets is	10p per A4 sheet plus

	reviewed by the Asset Management Committee.	postage
Markets	Not applicable	
Public conveniences	Not applicable NB: the parish council provide funding to Melksham Town Council towards the running cost of the Market Place toilets	
Agency agreements	Not applicable – but a standing item to be reported on is detailed in the annual report of compliance to the Transparency Act	
Services for which we are entitled to recover a fee and details of those fees (eg burial fees)	Bowerhill Sports Field & Pavilion – see above Allotments – see above Occasional photocopying for newsletters for community groups – see schedule of charges in policies section of website	Free of Charge
Additional Information		
Information not itemised in the lists above		

Schedule of charges

This describes how the charges have been arrived at and should be published as part of the guide.

TYPE OF CHARGE	DESCRIPTION	BASIS OF CHARGE
----------------	-------------	-----------------

Disbursement cost	Photocopying @ 0.00450p per sheet (black & white)	Actual cost * + paper cost + element of staff time
	Photocopying @ 0.045p per sheet (colour)	Actual cost + paper cost + element of staff time
	Postage	Actual cost of Royal Mail standard 2 nd class
Statutory Fee		In accordance with the relevant legislation (quote the actual statute)
Other		

* the actual cost incurred

Section 3 – External Auditor’s Report and Certificate 2024/25

In respect of **Melksham Without Parish Council – WI0162**

1 Respective responsibilities of the auditor and the authority

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

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

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

- summarises the accounting records for the year ended 31 March 2025; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2024/25

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

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

None

3 External auditor certificate 2024/25

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2025.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

Date

12/09/2025

Teresa Strange
Parish Clerk
Melksham Without Parish Council
First Floor
Melksham Community Campus
Market Place
Melksham
Wiltshire
SN12 6ES

18th May 2026

Dear Teresa,

Year End Internal Audit Report

An audit was carried out by Kevin Rose on Monday 18 May 2026. This was the Year End audit following on from the interim audits carried out on 17 December 2025 and 10 April 2026.

The audit was undertaken using the standard IAC Audit Checklist, which we use for all Local Councils, which has 210 items. A total of 39 items were tested during this audit in addition to the 171 items tested and checked during the interim audit process. All items on the checklists were tested during the year.

The following 'Internal Control Objectives' of the Annual Internal Audit Report (part of the AGAR) were checked and confirmed as being Not Applicable to your Council for this financial year.

- Petty cash (Box F)
- Exemption from External Audit (Box K)
- Trust Funds (Box P)

(Please refer to the explanation of my 'Not Covered' responses on Page 3)

Areas subject to audit were;

- the Payment system (Box B)
- Risk and insurance (Box C)
- Petty cash (Box F)
- Payroll(Box G)
- Assets and investments (Box H)
- Bank reconciliations (Box I)
- Accounting Statements (Box J)
- Exemption from External Audit (Box K)
- the Publication of the Annual Governance and Accountability Return (Box N)
- Trust Funds (Box P)

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23 Westbury Road , Yarnbrook, Wiltshire, BA14 6AG

Email: admin@audit.iac.com Tel:01225 775511

Summary of tests undertaken during this audit

Positive response	9
Negative response	2
Not Applicable to your Council	28
Total tests carried out	<u>39</u>

Of the 11 applicable items tested a Positive response was obtained in respect of 9 tests. There were 2 Negative responses identified and 2 Observations were made, details of which are set out in the attached Year End Internal Audit Observations.

Summary of tests undertaken for the financial year (including interim audit work)

	15
Positive response	3
Negative response	6
Not Applicable to your Council	51
Total tests carried out	<u>210</u>
Tests not carried out	Nil

I am pleased to advise that no 'Non-Compliances' were identified that would give rise to a negative response on the statutory Annual Internal Audit Report.

Based on the audit testing carried out I am satisfied that the Council's internal controls were effective for the 2025/26 financial year.

I would like to express my thanks for the assistance and hospitality provided to me during my audit.

Yours sincerely,



Kevin Rose ACMA
Director

Internal Audit 'Not Covered' Responses

Internal Control Objective	Reason for Not Covered Response
<p>F: Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.</p>	<p>The reason for the Not Covered response for Objective F is that we understand that your Council does not maintain a Petty Cash. (Note: Where cash is held as a cash float, solely for the purpose of providing change, this is covered in our response to Internal Control Objective I)</p>
<p>K: If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 AGAR tick “not covered”</p>	<p>The reason for the “Not Covered” response for Objective K is that it is not applicable to your Council as the Council did not certify itself exempt from a limited assurance review for the relevant financial year.</p>
<p>P: (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee</p>	<p>The reason for the Not Covered response for Objective P as it is our understanding that the Council does not act as Trustee.</p>

Interim audit summary Melksham Without Parish Council

(shaded Internal Control Objectives are not applicable to your Council)



Audit 1 Date 17 December 2025

Internal Control Objective		N/A	Tested	Positive	Negative	Observations	Non Compliance
Box A	Appropriate accounting records have been properly kept throughout the financial year.	-	6	6	-	-	
Box B	This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	4	37	33	-	-	
Box C	This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	-	5	4	1	1	
Box D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	1	16	15	-	1	
Box E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	2	18	15	1	2	
Box F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	-	-	-	-	-	
Box 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.	-	-	-	-	-	
Box H	Asset and investments registers were complete and accurate and properly maintained.	-	-	-	-	-	
Box I	Periodic bank account reconciliations were properly carried out during the year.	1	7	6	-	-	
Box 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.	-	2	2	-	-	
Box K	If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")	-	-	-	-	-	
Box 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.	-	1	-	1	1	
Box M	The authority, during the previous year (2024/25) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	-	5	5	-	-	
Box N	The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).	-	7	7	-	-	
Box O	(For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee	-	-	-	-	-	
Totals		8	104	93	3	5	-

Year End audit summary Melksham Without Parish Council

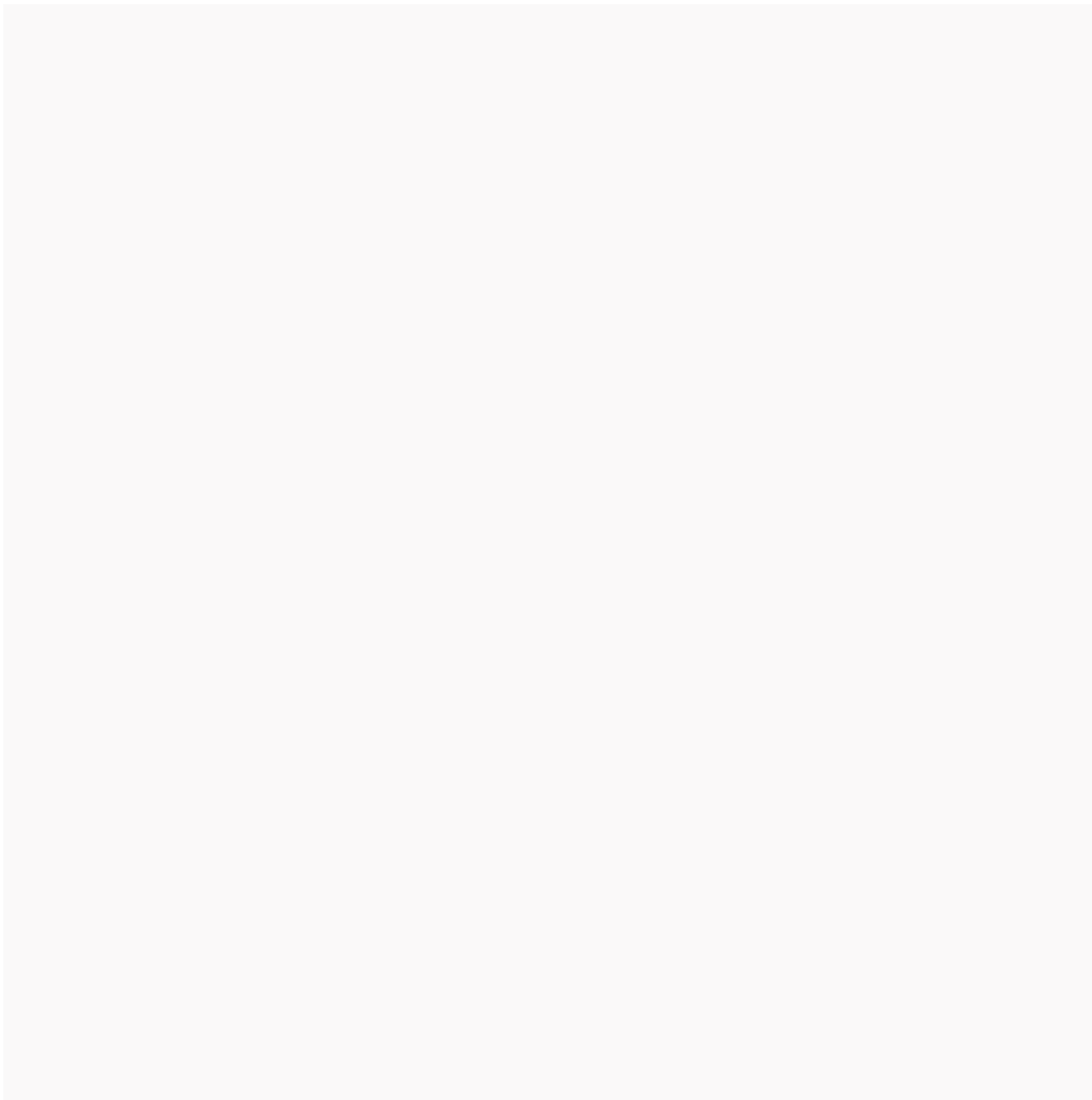
(shaded Internal Control Objectives are not applicable to your Council)



Year End Audit Date

18 May 2026

Internal Control Objective	N/A	Tested	Positive	Negative	Observations	Non Compliance
Box A <i>Appropriate accounting records have been properly kept throughout the financial year.</i>	-	-	-	-	-	-
Box B <i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.</i>	1	1	-	-	-	-
Box C <i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.</i>	-	1	1	-	-	-
Box D <i>The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.</i>	-	-	-	-	-	-
Box E <i>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.</i>	-	-	-	-	-	-
Box F <i>Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.</i>	9	9	-	-	-	-
Box G <i>Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.</i>	-	1	1	-	-	-
Box H <i>Asset and investments registers were complete and accurate and properly maintained.</i>	2	4	2	-	-	-
Box I <i>Periodic bank account reconciliations were properly carried out during the year.</i>	1	3	1	1	1	-
Box J <i>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.</i>	4	9	4	1	1	-
Box K <i>If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")</i>	3	3	-	-	-	-
Box L <i>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.</i>	-	-	-	-	-	-
Box M <i>The authority, during the previous year (2024/25) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).</i>	-	-	-	-	-	-
Box N <i>The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).</i>	1	1	-	-	-	-
Box O <i>The authority complied with laws, regulations & proper practices relating to digital and data compliance.</i>	-	-	-	-	-	-
Box P <i>(For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee</i>	7	7	-	-	-	-
Totals	28	39	9	2	2	-















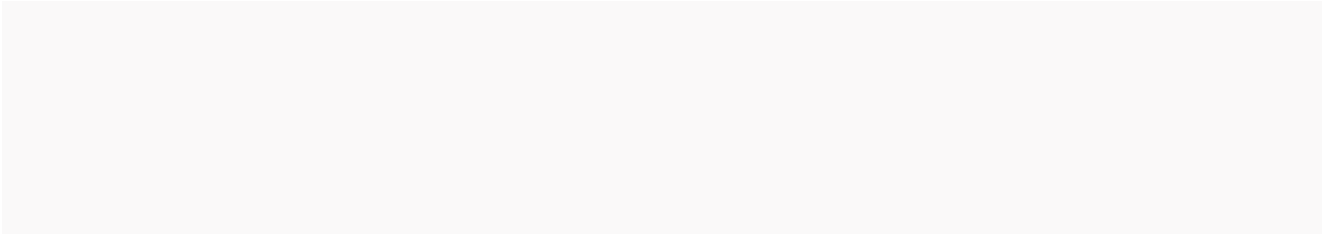












Melksham Without Parish Council

Audit 1 Date: 17/12/2025
 Audit 2 Date: 10/04/2026
 Year End Audit Date: 18/05/2026



Internal Audit Summary for the year 2025-26

(shaded Internal Control Objectives are not applicable to your Council)

Internal Control Objective	Observations	Observation Analysis					Responses			
		Non - Compliance	High	Medium	Low	Advisory	Positive	Negative	N/A	Not Checked
A <i>Appropriate accounting records have been properly kept throughout the financial year.</i>	0	0	0	0	0	0	6	0	0	0
B <i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.</i>	1	0	0	1	0	0	35	1	5	0
C <i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.</i>	1	0	0	0	0	1	13	1	0	0
D <i>The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.</i>	1	0	0	1	0	0	17	0	1	0
E <i>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.</i>	2	0	1	1	0	0	17	1	4	0
F <i>Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.</i>	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	9	N/A
G <i>Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.</i>	1	0	0	1	0	0	25	0	1	0
H <i>Asset and investments registers were complete and accurate and properly maintained.</i>	1	0	0	1	0	0	7	0	5	0
I <i>Periodic bank account reconciliations were properly carried out during the year.</i>	1	0	0	1	0	0	11	1	4	0
J <i>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.</i>	1	0	1	0	0	0	6	1	4	0
K <i>If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")</i>	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3	N/A
L <i>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.</i>	1	0	0	0	0	1	0	1	7	0

Internal Control Objective		Observations	Observation Analysis					Responses			
			Non - Compliance	High	Medium	Low	Advisory	Positive	Negative	N/A	Not Checked
M	<i>The authority, during the previous year (2024/25) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).</i>	0	0	0	0	0	0	5	0	0	0
N	<i>The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).</i>	0	0	0	0	0	0	7	0	1	0
O	<i>The authority complied with laws, regulations & proper practices relating to digital and data compliance.</i>	1	0	0	1	0	0	4	0	0	0
P	<i>(For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee</i>	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	7	N/A
Total		11	0	2	7	0	2	153	6	51	0

Melksham Without Parish Council
Financial Year 2025-26



IAC Audit and Consultancy Ltd

Audit date: 17 December 2025

Date considered by Council _____

Visit 1 Internal Audit Observations

Minute Reference _____

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

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	The Council, as a body, has undertaken a formal review of risk (this cannot be delegated to sub-committee) - Interim Audit	No	<i>As at the date of the Interim Audit the Council had not formally Minuted a review of Risk</i>	The review of Risk is a key requirement of both the Annual Governance Statement and the Annual Internal Audit Report. The Council MUST ensure that it Minutes a formal review of Risk prior to the end of the financial year.	Advisory	

D The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	The Council has established Reserves (or some other suitable measure) to monitor the usage of CIL Receipts	Yes	<i>It was noted that the Council had previously paid over a large amount of CIL funds to the neighbouring town council. It is unclear how, or when, these funds are intended to be spent by the town council. It was also noted that the town councils internal auditor has drawn attention to the town councils low level of reserves and gave a Negative response to control objective D in the town council Annual Internal Audit Report.</i>	The Council to review the position of the CIL funds advanced to the town council. The Council to note the concerns raised by the town councils internal auditor on the low level of the town councils reserves and consider how this may impact of the use of the CIL funds advanced to the town council.	Medium	

E Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.

No.	Audit Test				Priority	Comments
1	Has the Investment Strategy been subject to annual review?	No	<i>The Investment Strategy has not been subject to annual review as required under the Statutory Guidance.</i>	Council to ensure that its Investment Strategy is subject to annual review (this could be carried out as part of the budget process)	High	
2	Is there an appropriately approved schedule of fees and charges which is published on the Councils website?	Yes	<i>Noted that the published schedule of fees and charges for Bowerhill Sport Field are for 2024/25.</i>	The Council to update the published schedule of fees and charges.	Medium	

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.

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	The Council has complied with the publication requirements of the ICO Model Publication Scheme for Parish Councils. (This includes a requirement to publish the Annual Internal Audit Report and payments over £100).	No	<i>The Councils website contains a section "Accounts, Audit, Budget & Compliance to Transparency Code" and discloses within this section information on payments over £500. The Councils website does not disclose that the Transparency Code does not apply to Town and Parish Councils (and therefore there is no 'compliance' requirement) and that this information is voluntarily disclosed by the town council.</i> <i>The Council has separately published a Publication Scheme, as legally required under the Freedom of Information Act which is listed, less prominently, in the Councils policies section.</i>	The Council should consider clearly distinguishing between information it is legally required to publish under the Freedom of Information Act and information that it voluntarily publishes, such as information under the Transparency Code. It may be appropriate for the Model Publication Scheme to be included within the Accounts, Audit and Budget section of the website.	Advisory	

**Melksham Without Parish Council
Financial Year 2025-26**

Year End Internal Audit Observations

Date considered by Council _____

Minute Reference _____



IAC Audit and Consultancy Ltd

Audit date: 18 May 2026

I Periodic bank account reconciliations were properly carried out during the year.

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	The Year End bank reconciliations have been signed and dated as evidence of independent review.	No	<i>As at the date of the year end Internal Audit the Year End bank reconciliations have not been signed and dated as evidence of independent review.</i>	Prior to the Council's approval of the Accounting Statements the year end bank reconciliations should be subject to review and signed and dated as evidence of this review.	Medium	

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

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Audit Extended Trial Balance agrees to draft Accounting Statements	No	<i>It was noted that a Travel Allowance of £570 has been included in Box 4 Staff Costs when it should be included in Box 6 Other Costs. This was amended by the Finance and Amenities Officer during the course of the audit.</i>	Council to note.	Low	

Melksham Without Parish Council
Financial Year 2025-26



IAC Audit and Consultancy Ltd

Audit date: 17 December 2025

Visit 1 Internal Audit Observations

Date considered by Council _____

Minute Reference _____

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

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	The Council, as a body, has undertaken a formal review of risk (this cannot be delegated to sub-committee) - Interim Audit	No	<i>As at the date of the Interim Audit the Council had not formally Minuted a review of Risk</i>	The review of Risk is a key requirement of both the Annual Governance Statement and the Annual Internal Audit Report. The Council MUST ensure that it Minutes a formal review of Risk prior to the end of the financial year.	Advisory	This was reviewed at the Finance Committee on 5th January 2026 and will go to Full Council on 26th January 2026

E Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Has the Investment Strategy been subject to annual review?	No	<i>The Investment Strategy has not been subject to annual review as required under the Statutory Guidance.</i>	Council to ensure that its Investment Strategy is subject to annual review (this could be carried out as part of the budget process)	High	This was reviewed at the Finance Committee on 5th January 2026 for approval at Full Council 26th January 2026
2	Is there an appropriately approved schedule of fees and charges which is published on the Councils website?	Yes	<i>Noted that the published schedule of fees and charges for Bowerhill Sport Field are for 2024/25.</i>	The Council to update the published schedule of fees and charges.	Medium	This has now been published on the MWPC website

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.

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	The Council has complied with the publication requirements of the ICO Model Publication Scheme for Parish Councils. (This includes a requirement to publish the Annual Internal Audit Report and payments over £100).	No	<i>The Council has published information on its website in respects of The Transparency Code 2015, which does not apply to Town and Parish Councils, but has not published information as required under the ICO Model Publication Scheme, which is a legal requirement under the Freedom of Information Act 2000.</i>	<p>The Council should note the legal requirements to publish information in accordance with the ICO Model Publication Scheme (version 3). Although this is not a requirement under the Accounts and Audit Regulations 2015, the Council should note that it is a statutory requirement under the Freedom of Information Act.</p> <p>The Council to note there is no legal requirement for it to publish information under the Transparency Code (there is a specific exemption for local Councils in Statutory Instrument 2015/480) and. should it choose to do so, this information should be published in addition to the information set out in the ICO Model Publication Scheme.</p>	Advisory	We are aware that we are currently publishing info under the Transparency code such as spend over £500 and there is no legal requirement to do so. Are you happy that we stop publishing info under the Transparency Code as there is no legal requirement to do so? In terms of us not publishing the required docs under the ICO, we have followed up with the internal auditor because we are unaware of what this is and was not mentioned at the time of the audit visit.

**Melksham Without Parish Council
Financial Year 2025-26**



Audit date: 10 April 2026

Visit 2 Internal Audit Observations

Date considered by Council _____

Minute Reference _____

B This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	If the Council is a tenant under leases, are the lease agreements current?	No	<i>The Council occupies land for which the tenancy arrangement has expired. This was raised in a prior Internal Audit report.</i>	Council to review and update its lease agreements	Medium	To consider at the July Asset Management Committee

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.

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Salaries paid agree with those approved by the council	Yes	<i>It was noted that there was small difference on the monthly pay of one part time member of staff. This was due to the pay calculation being based on a 52 week year, rather than the new Green Book rate of 52.14 weeks (365 days / 7)</i>	Council to note the small difference in the amount of salary paid to one member of staff and arrange to pay the balance due.	Medium	Noted, officers were not aware of this change to the NJC pay calculation and affects part time employees. This has been rectified and has been included in the staff members May 26 salary.

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

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Continuing existence of assets is checked on a regular basis (when was last check?)	Yes	<i>It was noted that the Council's asset register includes a large number of items of relatively low value. It is unclear how the council can effectively verify these assets against the register.</i>	The Council to consider setting a minimum value for assets to be included in the register, The Council to consider reviewing the register and removing items included on the register which are below this value.	Medium	This was considered at the May Finance Committee meeting and approved at the May Annual Council meeting to have a minimum value of £250 on the asset register from 1st April 26. For those items that have a lower value, they will go on to a separate inventory list so that the council still have operational control over these items. There will be exceptions to this rule such as the Bowerhill Sports Pavilion which is on the asset register for £1 but is one of the councils biggest assets, additionally items such as laptops etc will also still be included on the asset register. The council will restate the figure at the end of the 26/27 financial year for 25/26

○ *The authority complied with laws, regulations & proper practices relating to digital and data compliance.*

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	The Council has conducted a data audit in accordance with GDPR practice.	Yes	<i>The Council undertook a full audit of the personal data it holds in 2019 but has not updated this since.</i>	The Council should review and update its GDPR data audit.	Medium	To do

**Melksham Without Parish Council
Financial Year 2025-26**

Year End Internal Audit Observations

Date considered by Council _____

Minute Reference _____



IAC Audit and Consultancy Ltd

Audit date: 18 May 2026

I Periodic bank account reconciliations were properly carried out during the year.

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	The Year End bank reconciliations have been signed and dated as evidence of independent review.	No	<i>As at the date of the year end Internal Audit the Year End bank reconciliations have not been signed and dated as evidence of independent review.</i>	Prior to the Council's approval of the Accounting Statements the year end bank reconciliations should be subject to review and signed and dated as evidence of this review.	Medium	All bank reconciliations were reviewed by the two finance councillors undertaking the April 26 payment run, with most of the recs signed (but not all), most of the bank statements were not signed. Officers to get better at reminding councillors that they need to sign both the reconciliation and the accompanying bank statement for all cashbooks

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

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Audit Extended Trial Balance agrees to draft Accounting Statements	No	<i>It was noted that a Travel Allowance of £570 has been included in Box 4 Staff Costs when it should be included in Box 6 Other Costs. This was amended by the Finance and Amenities Officer during the course of the audit.</i>	Council to note.	Low	Noted as per the observation, this has been changed in the figures.

Annual Internal Audit Report 2025/26

Melksham Without Parish Council

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During the financial year ended 31 March 2026, 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.

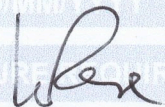
The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the 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.	Yes		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	Yes		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	Yes		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	Yes		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	Yes		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.			N/A
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.	Yes		
H. Asset and investments registers were complete and accurate and properly maintained.	Yes		
I. Periodic bank account reconciliations were properly carried out during the year.	Yes		
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.	Yes		
K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")</i>			N/A
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.	Yes		
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 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .	Yes		
N. The authority has complied with the publication requirements for 2024/25 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	Yes		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	Yes		
P. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			N/A

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

Name of person who carried out the internal audit

04/05/2025 17/12/2025 DD/MM/YYYY DD/MM/YYYY
 Signature of person who carried out the internal audit  **Kevin Rose ACMA- IAC Audit & Consultancy Ltd**
 Date **18/05/2026**

*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).



MELKSHAM WITHOUT PARISH COUNCIL

Internal Control Policy

For Review at Finance Committee Monday
15th June 2026

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1. SCOPE OF RESPONSIBILITY

The Accounts and Audit Regulations 2015 (SI 2015/234) states

A relevant authority must ensure that it has a sound system of internal control which facilitates the effective exercise of its functions and the achievements of its aims and objectives; ensures that the financial and operational management of the authority is effective; and includes effective arrangements for the management of risk

Melksham Without Parish Council (the Council) is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. The Council also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

In discharging this overall responsibility, the Council is also responsible for establishing and maintaining appropriate risk management processes, governance arrangements, and control systems, (including operational procedures) which facilitate the effective exercise of its functions.

2. THE PURPOSE OF THE SYSTEM OF INTERNAL CONTROL

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness.

The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Council's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be

realised, and to manage them efficiently, effectively and economically. The parish council maintains a risk register which is reviewed on an annual basis in January and updated when any significant new risks are identified.

3. THE INTERNAL CONTROL ENVIRONMENT

The key elements of the Council's internal control environment include:

- Standing Orders and Financial Regulations, which establish arrangements for policy setting and decision making and the delegation of powers to members and officers under a committee structure.
- An established planning process, which sets clear objectives and targets and reconciles policy priorities with financial resources;
- The inclusion within the planning process of risk assessments and a clear statement of the ways in which identified risks will be managed;
- A system of regular monitoring and reporting of the Council's performance against its plans;
- Established budget setting and budgetary management systems, ensuring the economical, effective and efficient use of resources, and regular reporting of financial performance to officers and members;
- A structure of centrally monitored devolved financial management that promotes management of the Council's finances at the appropriate organisational level;
- Comprehensive codes of conduct for members and officers that set out clear expectations for standards of behaviour;
- Effective arrangements for dealing with complaints and whistle-blowing, and for combating fraud and corruption;
- A well-regarded internal audit service that works with officers to assess and develop the control environment, and which supports management's assessment of compliance with established policies, procedures, laws and regulations. Reports of the Internal Auditor ~~are and~~ submitted in full to the Full Council.
- The Council has appointed a Clerk to the Council who acts as the Council's advisor and administrator. The Clerk is the Council's Responsible Financial Officer and is responsible for administering the Council's finances. The Clerk is responsible for the day to day compliance with laws and regulations that the Council is subject to and for managing risks. The Clerk also ensures that the Council's procedures, control systems and polices are maintained.

4. REVIEW OF EFFECTIVENESS

The Council has responsibility for conducting, at least annually, a review of the effectiveness of the system of internal control and the system of internal audit. The review of the effectiveness of the system of internal control is informed by the work of the internal auditor and managers within the Council, and also by comments made by the external auditors in their annual audit letter. The review of effectiveness will also take into account of the current edition of the SAPP Practitioners' Guide.

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Date of review	Meeting and minute number	Changes made
20th May 2024	Finance Committee (min.31/24ci)	recommended to be re-adopted. Approved by Full Council 17th June 2024.
2nd June 2025	Finance Committee reviewed (min. 060/25ci). Approved by Full Council 16 th June 2025	None

Teresa Strange

From: Kevin Rose <kevin.rose@audit-iac.com>
Sent: 27 March 2026 07:38
To: Teresa Strange
Cc: Marianne Rossi
Subject: Assertion 10 testing

Teresa

Just to let you know that the testing required for internal auditors for Assertion 10 will be in ICO O (the existing ICO O is now ICO P). There are only 4 test criteria.

- Ensure local authority has up to date IT policy in place
- Local authority should have single generic email in the name of the council as minimum.
(.gov/.org)
- Enquire as to when the council last conducted a web site accessibility test.
- Enquire as when the council last conducted a data audit in accordance with GDPR practices.

ICO L guidance has now been changed to include testing for compliance with the ICO Model Publication Scheme in addition to the Transparency Code for Smaller Authorities. So there will be a Yes/No response on this whereas previously I have responded N/A for Councils over £25,000.

--

Kevin Rose ACMA
Director
IAC Audit & Consultancy Ltd

Accessibility statement for Melksham Without Parish Council

This accessibility statement applies to the website www.melkshamwithout-pc.gov.uk.

Using this website

This website is run by Melksham Without Parish Council. We want as many people as possible to be able to use this website. For example, that means you should be able to:

- change colours, contrast levels and fonts
- zoom in up to 300% without the text spilling off the screen
- navigate most of the website using just a keyboard
- navigate most of the website using speech recognition software
- listen to most of the website using a screen reader

We've also made the website text as simple as possible to understand.

[AbilityNet](#) has advice on making your device easier to use if you have a disability.

How accessible this website is

We know some parts of this website are not fully accessible:

- many PDF documents are not fully accessible to screen reader software
- some images may not have appropriate alternative text
- some headings and page structures may not be fully consistent
- some links may not clearly describe their purpose
- some colour contrast issues may exist

This reflects the limitations of the current website platform.

Feedback and contact information

If you need information on this website in a different format (for example accessible PDF, large print, easy read, audio recording or braille), please contact:

- Email: clerk@melkshamwithout-pc.gov.uk
- Call: 01225 705700

- Write to us or visit our office: First Floor, Melksham Community Campus, Market Place, Melksham, SN12 6ES.

We will consider your request and respond within 10 working days.

Access to meeting information

Recordings of Council meetings are published on the Parish Council's YouTube channel prior to approval of the minutes. These recordings are provided to support transparency but may not be fully accessible.

Once minutes are approved, recordings are removed and written minutes are published on the website.

Reporting accessibility problems with this website

We are always looking to improve the accessibility of this website. If you find any problems not listed on this page or believe we are not meeting accessibility requirements, please contact:

- Email: clerk@melkshamwithout-pc.gov.uk
- Call: 01225 705700
- Write to us or visit our office: First Floor, Melksham Community Campus, Market Place, Melksham, SN12 6ES.

Enforcement procedure

The Equality and Human Rights Commission (EHRC) is responsible for enforcing the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018 (the 'accessibility regulations'). If you're not happy with how we respond to your complaint, contact the [Equality Advisory and Support Service \(EASS\)](#).

Technical information about this website's accessibility

Melksham Without Parish Council is committed to making its website accessible, in accordance with the Public Sector Bodies (Websites and Mobile Applications) Accessibility Regulations 2018.

This website is partially compliant with the Web Content Accessibility Guidelines version 2.2 AA standard, due to the non-compliances and exemptions listed below.

Non-accessible content

The content listed below is non-accessible for the following reasons.

Non-compliance with the accessibility regulations

- Some images do not have text alternatives (WCAG 1.1.1 Non-text Content)
- Some documents are not accessible (WCAG 1.3.1 Info and Relationships)
- Some links are not sufficiently descriptive (WCAG 2.4.4 Link Purpose)
- Some pages may not meet colour contrast requirements (WCAG 1.4.3 Contrast Minimum)

Disproportionate burden

The Parish Council is currently procuring a replacement website. Minutes of Council meetings and IT Working Party discussions during 2025 and 2026 record the decision to replace the existing website platform in order to improve accessibility and usability.

Given this planned replacement, it would be a disproportionate burden to make extensive accessibility improvements to the current website.

However, we will ensure that any new content added is as accessible as possible.

Content that is not within the scope of the accessibility regulations

- PDFs and documents published before 23 September 2018, unless they are essential to providing a service

What we are doing to improve accessibility

The Parish Council has identified accessibility improvements as part of its website redevelopment project. This includes:

- procuring a new website designed to meet accessibility standards
- ensuring future content meets WCAG 2.2 AA requirements
- improving document accessibility going forward

Preparation of this accessibility statement

This statement was prepared on 27th March 2026.

It was last reviewed on 27th March 2026.

This website was last tested on 29th September 2025 using a combination of automated tools (including WAVE) and manual checks.

This statement will be reviewed at least annually or when significant changes are made to the website.

Annual Governance and Accountability Return 2025/26 Form 3

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

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £15 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2025/26

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.

2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**

- The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
- **Sections 1 and 2 must** be completed and approved by the authority.
- **Section 3** is completed by the external auditor and will be returned to the authority.

3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2026**.

4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2026** Reminder letters will incur a charge of £40 +VAT:

- the Annual Governance and Accountability Return Sections 1 and 2, together with
- a bank reconciliation as at 31 March 2026
- an explanation of any significant year on year variances in the accounting statements
- notification of the commencement date of the period for the exercise of public rights
- Annual Internal Audit Report 2025/26

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

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

Publication Requirements

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

Before 1 July 2026 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2025/26** approved and signed, page 4
- **Section 2 - Accounting Statements 2025/26** approved and signed, page 5

Not later than 30 September 2026 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

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

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

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2025/26

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments **must** be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2026
- The Annual Governance Statement (Section 1) **must** be approved before the Accounting Statements (Section 2) and evidenced by the agenda or minute references, even where approved on the same day.
- The Responsible Financial Officer (RFO) **must** certify the accounts (Section 2) before they are presented to the authority for approval. The authority **must** in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor **must** be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- Additional costs may be incurred if additional audit work is required.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2025) equals the balance brought forward in the current year (Box 1 of 2026).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2026**

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2026 been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		

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

Annual Internal Audit Report 2025/26

ENTER NAME OF AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2026, 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 2025/26 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. Cash payments were properly supported by receipts, all 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 2024/25, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2024/25 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 2025/26 AGAR period, were public rights in relation to the 2024-25 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 2024/25 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .			
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.			
P. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable

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

Date(s) internal audit undertaken

Name of person who carried out the internal audit

DD/MM/YYYY

DD/MM/YYYY

DD/MM/YYYY

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

DD/MM/YYYY

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

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

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

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 2026, that:

	Agreed		'Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>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 have assured 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>
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.			<i>has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.</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:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2025/26 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
			<i>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.</i>
1. Balances brought forward			<i>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.</i>
2. (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs			<i>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.</i>
5. (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward			<i>Total balances and reserves at the end of the year. must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments			<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long term investments and assets			<i>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.</i>
10. Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?			<i>For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.</i>

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

SIGNATURE REQUIRED

Date

DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Section 3 – External Auditor’s Report and Certificate 2025/26

In respect of

ENTER NAME OF AUTHORITY

1 Respective responsibilities of the auditor and the authority

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

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

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

- summarises the accounting records for the year ended 31 March 2026 and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2025/26

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

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2025/26

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2026

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

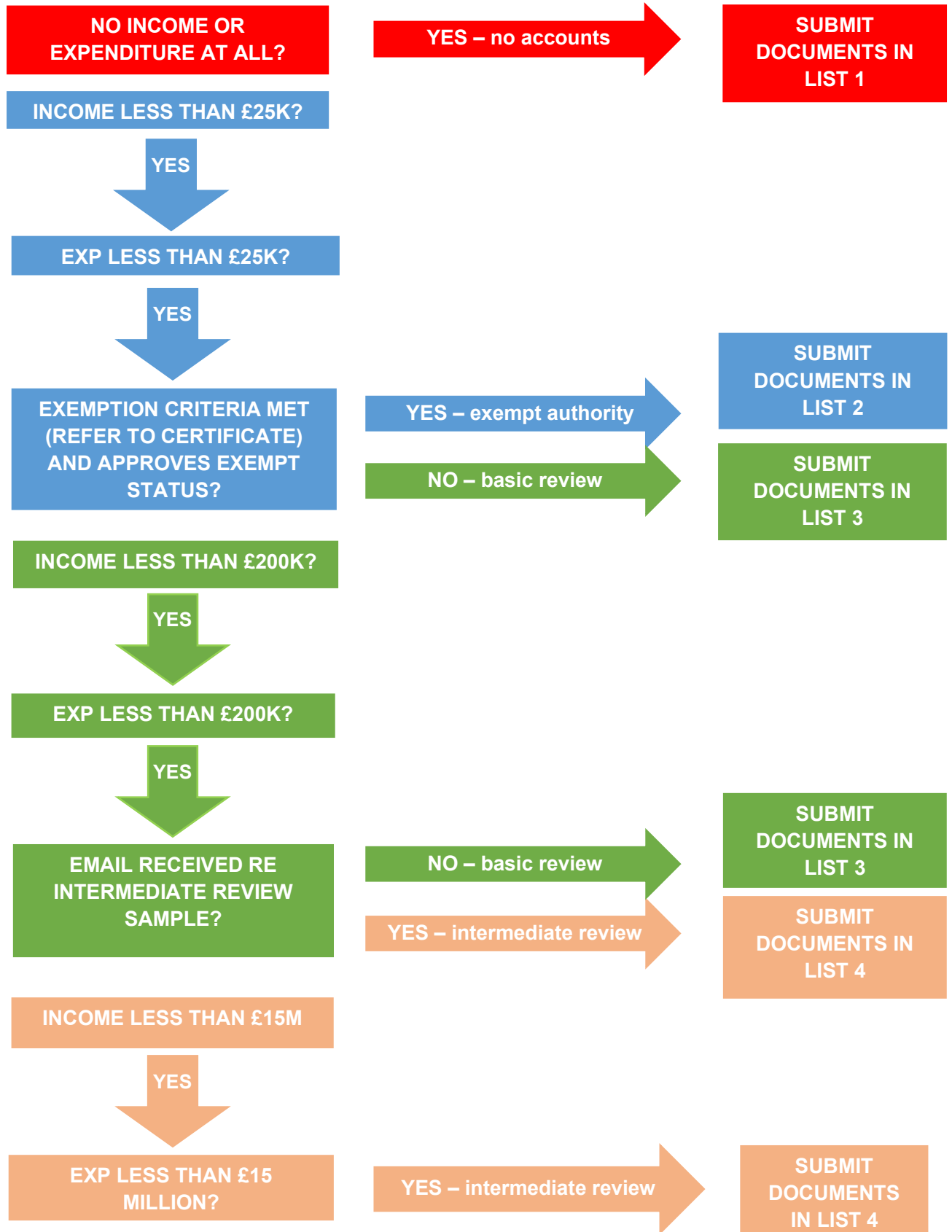
SIGNATURE REQUIRED

Date

DD/MM/YYYY

Which AGAR do I complete and which documents do I need to submit?

Consider the total gross income and expenditure for the period between 1 April 2025 and 31 March 2026 and answer the following questions. If you answer 'No' to the income and expenditure questions, please move down to the next colour band. Please note that the document lists are on the next page.



List 1 – SMALLER AUTHORITY WITH NO ACCOUNTS

1. Completed & signed [AGAR Form 1](#) Exemption Certificate (AGAR [Form 1PM](#) for parish meetings)
2. Completed [contact details form](#)

NB: A financial transaction is **any form** of income or expenditure received or incurred by the smaller authority. This includes precept, donations made to the smaller authority, fund raising income, interest earned or paid, purchase of services/assets, etc.


List 2 – EXEMPT AUTHORITY

1. Completed & signed [AGAR Form 2](#) Exemption Certificate ([AGAR Form 2PM](#) for parish meetings) i.e. page 3 of the form **ONLY**.
2. Completed [contact details form](#)

List 3 – BASIC LEVEL REVIEW

1. Completed and signed [AGAR Form 3](#) (Sections 1 & 2 and the Annual Internal Audit Report) ([AGAR Form 3PM](#) for parish meetings)
2. Explanations of the reasons for any 'No' responses on Section 1.
3. Completed confirmation of dates of period for the provision of public rights form – see [pro forma](#)
4. Bank reconciliation – see [pro forma](#)
5. Explanation of any significant variances – see [pro forma](#)
6. Reconciliation between Section 2, Boxes 7 and 8 – see [pro forma](#) (**ONLY** for those smaller authorities preparing Section 2 on an income and expenditure basis)
7. Copy of the separate internal audit report (**ONLY** for those smaller authorities whose internal auditor has referred to a separate report on the Annual Internal Audit Report)
8. **IDBs only:** Copy of the 2025/26 Section 48 notice, together with a reconciliation and explanations from the notice to the amount stated in Section 2, Box 2 if these two figures are not the same (**ONLY** for those smaller authorities that are **Internal Drainage Boards**)
9. Completed [contact details form](#)

List 4 – INTERMEDIATE LEVEL REVIEW

- 
1. Documents in accordance with List 3 above plus:
 2. Minutes of the meeting where the current internal auditor was first appointed showing the smaller authority considered the independence of the internal auditor;
 3. If the 2024/25 external auditor report included any 'except for' matters, copies of minutes and any agreed plan showing the corrective action taken to address these matters
 4. **If** the authority has income or expenditure of **more than £2,000,000**:
 - a. copies of year end bank statements to support the bank reconciliation
 - b. the detailed internal audit report, together with evidence that demonstrates that any recommendations made have been addressed
 - c. evidence that the authority has considered the independence of the internal auditor during the year,
 - d. evidence that the authority has considered and agreed the internal audit programme of work, having regard to the authority's identified risks
 - e. evidence that when appointed, the authority satisfied itself with regard to the competence of the internal auditor and agreed a letter of engagement, e.g. minutes of the meeting where competence and the appointment was considered and the signed letter of engagement or the minutes of meeting where the engagement letter was agreed. **Please note this information is only required if there has been a change in the appointed internal auditor since the information previously submitted in prior years**
 5. **If** the authority has income or expenditure of **more than £6,500,000**:
 - a. explanations for variances (plus or minus) in excess of £500,000 in Box 3 when compared with the previous year regardless of the percentage this represents; and
 - b. documentary evidence to support explanations provided for individual variances in excess of £250,000 within the overall variance. Such evidence might include copies of correspondence, bank statements, goods received notes, invoices or contracts depending on the nature of the income and/or expenditure.

Explanation of variances – pro forma

Name of smaller authority: [REDACTED]

County area (local councils and parish meetings only): [REDACTED]

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- variances of £100,000 or more require explanation regardless of the % variation year on year;
- **New from 2025/26 onwards:** variances of £500,000 or more in Box 3 require explanation regardless of the % variation year on year for smaller authorities with income and/or expenditure exceeding £6,500,000

	2024/25 £	2025/26 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	484,340	604,248				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	261,592	285,135	23,543	9.00%	NO		
3 Total Other Receipts	250,787	202,901	-47,886	19.09%	YES		Please see next tab
4 Staff Costs	134,031	154,115	20,084	14.98%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	258,440	184,258	-74,182	28.70%	YES		Please see next tab
7 Balances Carried Forward	604,248	753,911				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	621,571	779,846				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	1,163,846	1,173,199	9,353	0.80%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)

Melksham Without Parish Council

Variances breakdown

Box 3	TOTAL OTHER RECEIPTS	Variance to explain	-47,886
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Explanation

	Bank interest is higher than the 24/25 financial year due to the fact that most of the council's funds have been deposited in the CCLA Public Sector deposit fund account which has a higher rate of interest than the banks		6435
1			
	In the 24/25 financial year the council received a donation towards a new defibrillator in Bowerhill. In the 25/26 year no donations were received		-1500
2			
	In the 24/25 year the council received a s106 contribution of £64,763.52 towards the maintenance of the adopted Davey Play Area. In 2025/26 the parish council did not receive any s106 contributions		-64764
3			
	In the 25/26 financial year the council received one off funding following the development of Wick Solar Farm which is a community benefit. No community benefit was received in 24/25.		15000
4			
	During the 25/26 financial year one of the neighbouring businesses next to the parish council owned sports pavilion in Bowerhill, asked to use the car park for a large period of time. Due to the wear and tear this use would cause to the car park the council asked the business for a contribution towards its maintenance. The business paid a one off contribution of £3,788. As this agreement only took place in the 25/26 year, no contributions were received in 24/25.		3788
5			
	The Melksham Neighbourhood Plan is a joint project between Melksham Town Council and Melksham Without Parish Council, with the town council being the lead council on the project. A share of any expenditure incurred by the parish council for the project is charged back to the town council. As detailed in the Joint Practitioners Guide, the income received for this is unable to be netted off against the expenditure incurred and therefore has to be shown as an income. In the 2024/25 financial year, the share received from the town council was £13,405. In the 25/26 financial year the Melksham Neighbourhood Plan 2 went to referendum and was successfully 'made' and therefore was less expenditure incurred on the project than in the previous financial year. The total amount the town council was charged for their share of the project was £5,808.		-7597
6			

7	Although the council received CIL in both the 24/25 and 25/26 years, slightly less was received in 25/26. In 25/26 c.£96k of CIL was received for a large development in Berryfield, known as Buckley Gardens which was tranche 3 of the funding due and the council are not expecting any more CIL payments from this development. In the 24/25 year although the council received the second tranche of funding for the same development, they also received some funding for some small developments.	-5915
8	Unfortunately, in the 25/26 financial year one of the parish council's bus shelters in Beanacre was damaged beyond repair in an accident. The council claimed from their insurance for a replacement. In 24/25 no insurance claims were made.	4233
9	The council received slightly more football and kitchen booking income in 25/26 than last year, which was due to an increase in hire costs and additional usage of the pavilion and sports field facilities	2422
Total		-47898
Outstanding to explain		12
Box 6	TOTAL OTHER PAYMENTS	Variance to explain -74,182

Explanation

1	In 24/25 the council replaced the safety surfacing inside of Hornchurch Road Play Area at c. £36k and undertook a few other minor repairs and maintenance inside of the parish play areas. In contrast in the 25/26 year the council only undertook a few minor repairs inside of the play areas within the parish at a cost of £1,249. No major repairs were undertaken in this year	-38526
2	Due to the May 2025 elections and the pre election period, the council awarded grants for the 25/26 financial year in March 25, rather than April. As per the Practitioners Guide, grants must be accounted for in the year that they were awarded and as such, they had been accounted for in the 24/25 year. This meant that the total amount spent under the grant headings was £69,575, and included the grants for both 24/25 and 25/26. With the exception of a few grants who wished to be paid by BACS and was therefore paid in April 25 so was accounted for in the 25/26 financial year.	-54025
3	The Melksham Neighbourhood Plan is a joint project between the parish and neighbouring town council. The parish council's share of the costs for this project is 30%, with the town council bearing 70% of the costs for this project. The parish council charge back the town council's share of the cost on any expenditure incurred on the project. As explained under the explanation in box 3 (explanation 6) the plan went to referendum in the 25/26 year and as such any expenditure incurred was in relation to this. Under the explanation in box 3 we have detailed the amount that we have charged back to the town council. As the plan has now been 'made' following the referendum there was a lot less expenditure incurred in the 25/26 year.	-13149

The parish council hold the s106 fund for the maintenance of Shurnhold Fields in their reserves. This open space is jointly owned between the town and parish council. In 2024/25 the expenditure was £1,831 and was spent on an annual cut of the field, weekly caretaking duties and mower petrol. In 25/26 the entrance improvement and car park project began at the field, with some of the expenditure for the project coming out of this fund. Some of the items purchased was a shed at c.£9k and c. £5k on water connections and associated maintenance items.

4	As per the above the parish council are undertaking an entrance improvement and car park project at Shurnhold Fields and part of the project is unable to be spent from the maintenance fund. As such £15,070 has been spent on the capital expense for the project. As this project was in the 25/26 year, no expenditure associated with this was undertaken in 24/25.	15841
5	During the 24/25 financial year the parish council were successfully awarded c.£14,500 in grant funding for pitch improvements at the Bowerhill Sports Field from the Football Foundation. This grant award will be provided across 6 years. This grant was awarded mid way through the year and as such, only £4,371 spent by the end of the 24/25 financial year. A condition of the grant is that the funding has to be spent within a year in order to get the next years worth of funding and as such £10,372 was spent in the 25/26 year on pitch improvements.	15070
6	In the 24/25 financial year the council undertook one safety surfacing clean on their play areas, in contrast this was not undertaken the the 25/26 year.	6001
7	Professional Services expenditure decreased from £4,448 in 2024/25 to a net credit of £1,252 in 2025/26. The 2024/25 costs related to legal fees for the Whitworth and Davey play area transfers and the Berryfield and Kestrel Court play area freehold transfers. The 2025/26 credit arose from the reversal of an accrual made at the end of 2024/25 for anticipated legal work which was subsequently not invoiced and is no longer expected to be invoiced.	-8575
8	The council agreed a new bin emptying and line marking contract from 1st April 25 for three years. This new contract increased the line marking and grass cutting costs at the Bowerhill Sports Field which is why there is an increase from the 24/25 financial year. In 24/25 £10,282 had been spent on grass cutting and line marking, in contrast £13,801 was spent on this in 25/26	-5700
9	Expenditure increased by £3,775 following the replacement of a bus shelter in Beanacre which had been damaged beyond repair during 2025/26.	3519
10	Expenditure increased by £1,640 as several years' worth of minute books were professionally bound during 2025/26. No minute books were bound during 2024/25.	3775
11		1640
Total		-74,129
Outstanding to explain		-53

Reconciliation between Box 7 and Box 8 in Section 2 - pro forma

(applies to Accounting Statements prepared on an income and expenditure basis only)

Please complete the highlighted boxes.

Name of smaller authority:

Melksham Without Parish Council

County area (local councils and parish meetings only):

Wiltshire

There should only be a difference between Box 7 and Box 8 where the Accounting Statements (Section 2 of the AGAR) have been prepared on an income and expenditure basis and there have been adjustments for debtors/prepayments and creditors/receipts in advance at the year end. Please provide details of the year end adjustments, showing how the net difference between them is equal to the difference between Boxes 7 and 8.

	£	£
Box 7: Balances carried forward		753,911.00
Deduct: Debtors (enter these as negative numbers)		
Debtors	(4,996.00)	
VAT Control	(4,674.00)	
3	(9,670.00)	
Deduct: Payments made in advance (prepayments) (enter these as negative numbers)		
1		
2		
Total deductions	-	(9,670.00)
Add:		
Creditors (must not include community infrastructure levy (CIL) receipts)		
Creditors	2,971.00	
Accruals	28,928.00	
Holding Deposits	650.00	
	32,549.00	
Add:		
Receipts in advance (must not include deferred grants/loans received)		
Receipts in advance	3,056.00	
2	3,056.00	
Total additions	3,056.00	35,605.00
Box 8: Total cash and short term investments		<u>779,846.00</u>

Section 2 – Accounting Statements 2025/26 for

Melksham Without Parish Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	484,340	604,248	<i>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.</i>
2. (+) Precept or Rates and Levies	261,592	285,135	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	250,787	202,901	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	134,031	154,115	<i>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.</i>
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	258,440	184,258	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	604,248	753,911	<i>Total balances and reserves at the end of the year. must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	621,571	779,846	<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long term investments and assets	1,163,846	1,173,199	<i>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.</i>
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?	✓		<i>For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.</i>

I certify that for the year ended 31 March 2026 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.

W. Prange
 SIGNED REQUIRED
 Date 04 06 2026

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

**MINUTES of the Finance Committee of Melksham Without Parish Council held on
Monday 10th February 2025 at Melksham Without Parish Council Offices,
Melksham Community Campus (First Floor), Market Place,
Melksham, SN12 6ES at 7.00pm**

Present: Councillors John Glover (Chair of Council & Committee), David Pafford (Vice Chair of Council), Alan Baines, Richard Wood, Councillor Shea-Simonds (Committee Vice-Chair) and Councillor Holt and John Doel.

Officers: Teresa Strange (Clerk) and Marianne Rossi (Finance & Amenities Officer)

Housekeeping: Councillor Glover welcomed everyone to the meeting. It was noted that as there were no members of the public in the room, the housekeeping message did not need to be read out. Everyone was aware that the meeting was being recorded and would be published on YouTube following the meeting and deleted once the minutes were approved.

409/24 Apologies:

None.

It was noted that all members of the Finance Committee were present at the meeting.

410/24 Declarations of Interest

Councillor Glover declared an interest in the Melksham Transport User Group grant application as he was on the committee.

Councillors Holt and Wood declared an interest in the Berryfield Village Hall grant application as trustees of the village hall.

411/24 Dispensation Requests for this Meeting

None.

412/24 To consider holding items in Closed Session due to confidential nature:

The Clerk advised that agenda items under 7 needed to be held in closed session in relation to discussions about the grass cutting and bin emptying contract tenders, as this was still confidential until the Full Council approved the contract. Councillor Glover felt that item 8a, Bowerhill Sports Field fees and charges, may need to be held in closed session depending on discussions. This is in line with Standing Order 3d: "That in the view of the special/confidential nature of the business about to be transacted, it is advisable in the public interest that the public be temporarily excluded, and they are instructed to withdraw.". Reasons: b) terms of tenders and proposals and counter proposals in negotiations for contracts.

Resolved: To hold items 7 and 8a in closed session for the reason as detailed above.

413/24 Public Participation:

It was noted that Councillor Harris was present on Zoom; however, he was not a member of the Finance Committee and was at the meeting as Chair of the Bowerhill Village Hall Trust. There was one other member of the public present who was at the meeting on behalf of the Melksham Transport User Group who had submitted a grant application. He explained that the Melksham Railway Development Group has been running for around 30 years and, after a hiatus, has now come back as the Melksham Transport User Group following the success of the development side. There are now 30 members of the group, including the committee. He explained that the AGM was scheduled for April and was intending on deciding on how this group moves forward. Councillor Glover asked whether members had any questions. Councillor Pafford asked whether this group had also applied to the Melksham Town Council. It was confirmed that they were in the process of doing so.

414/24 Grant Aid:

a) Grant Aid policy:

Members noted the grant aid policy.

b) Budget provision for Grant Aid 2025/26:

Members noted the following budget provisions for grant aid:

S133 Village Hall Grants	£22,000
S137 General Grants	£20,000
S144 Tourism	£ 700
Total	£42,700

There was also £10,875.67 available in the Community Projects/ Match Funding reserve.

It was noted that the parish council had the General Power of Competence and, therefore, did not need to be tied to a maximum spend under S137 of the Local Government Act. The parish council has previously agreed that it would be wise to keep these budget headings, as they may be required again in the future if, at the May 2025 election, not enough members are elected. It was noted that for a council to gain the General Power of Competence, at least 80% of its members must be elected, not co-opted.

c) Grant Aid applications for 2025/26

Councillor Glover advised members that 43 applications for funding had been received with requests totalling £51,868.17.



	TYPE	ORGANISATION	Awarding in 2025/26
	SECTION 133 GRANTS (HALLS)		
1	Other halls	Bowerhill Village Hall Trust	£5,000
2	Owned by MWPC	Shaw Hill Playing Field and Village Hall	£9,250
3	Owned by MWPC	Berryfield Village Hall	£1,700
	SECTION 133 GRANTS (HALLS) total		£15,950
	SECTION 137 GRANTS		
4	Action Groups	Bowerhill Residents Action Group (BRAG)	£450
5	Action Groups	Berryfield & Semington Rd Action Group (BASRAG)	£500
6	Action Groups	Community Emergency Group (CEG)- Whitley and Shaw	£220
7	Action Groups	Community Action Whitley Shaw (CAWS)	£2,250
	Action Groups Total		£3,420
8	Youth	4Youth (South West) - formerly Young Melksham	£3,000
9	Youth	2385 (Melksham) Squadron ATC	*£300
10	Youth	Bowerhill Baby & Toddler Group	£1,500
	Youth Total		£4,800
11	Support Groups	Group Five	£500
12	Support Groups	Melksham PHAB Club	£500
13	Support Groups	Wiltshire and Bath Air Ambulance Charity	£1,000
14	Support Groups	South Western Ambulance Charity	£500
15	Support Group	Age UK Wiltshire	£300
16	Support Group	Alzheimer's Support	£450
17	Support Group	Read Easy	£100
18	Support Group	Meadowbrook (Wiltshire) CIC	£300

19	Support Group	RUKSAK45218	£0
20	Support Group	Wiltshire Search and Rescue Team	£500
21	Support Group	Friends of Giffords Surgery	£700
22	Support Group	St John Ambulance Devizes and Central Wiltshire Network	£250
23	Support Group	FearFree Charity (Formally Splitz Support Service)	£750
		Support Groups Total	£5,850
24	Community	Melksham Food & River Festival	£400
25	Community	Shaw & Whitley Community Hub Ltd	£1,000
26	Community	that meeting space administered by GoodNews Church	£250
27	Community	Crimestoppers Trust – Wiltshire Volunteer Committee	£150
28	Community	Melksham Carnival	£90
29	Community	Melksham & District Historical Association	£300
30	Community	Melksham Man Down	£350
31	Community	Friends of Shurnhold Fields	£0
		Community Total	£2,540
32	Community Info	Shaw & Whitley Connect	£250
33	Community Info	Melksham Remembers	£317
		Community Info Total	£567
34	Transport	Melksham Transport User Group	£400
		Transport Total	£400
35	Clubs	AFC Melksham (Disabled)	£300
36	Clubs	Melksham Gardeners' Society	£300
37	Clubs	Melksham Amateur Swimming Club	£300
38	Clubs	Shaw & Whitley Garden Club	£250
39	Clubs	Melksham WI	£100
40	Clubs	Avon Bowls Club	£200
41	Clubs	Melksham and Corsham Gateway Club	£200
42	Clubs	Shaw and Whitley Art Group	£200
		Clubs Total	£1,850

	Section 137 GRANTS Total		£19,427
	SECTION 144 GRANTS (TOURISM)		
43	Tourism	Melksham Tourist Information Centre	£600
	Tourism Total		£600
	Grand Total		£35,977

1. **Bowerhill Village Hall:** The Clerk highlighted that she had noted that the village hall was paying council tax in their accounts and queried with Councillor Harris whether this was business rates. He confirmed that it was. The Clerk advised that the village hall was eligible for 80% rates relief and can apply for relief on the 20% that was discretionary from Wiltshire Council. Members agreed that the Clerk could discuss this with Bowerhill Village Hall outside of the meeting.

2. **Shaw Village Hall:** Members agreed that the requested amount should be awarded to this organisation; however, wished to add a caveat that they apply to other organisations for funding towards their costs. The Clerk advised that the village hall lease was due to expire in April this year, so it was much harder for them to obtain grant funding because they were unable to show that they had longevity at the hall. It was noted that the new lease with a much longer timeframe was currently in the process of being prepared. It was noted that they would still be able to obtain funding from the area board, and the Clerk confirmed that they have done so previously. It was noted that accounts had not been received with this application due to some unforeseen circumstances that had been communicated to officers prior to the meeting. It was agreed that the funding would be pending the receipt of accounts.

*9. **2385 (Melksham) Squadron ATC:** The Clerk advised members that this applicant was requesting funding for a mobile defibrillator. She explained that following the replacement of the Bowerhill Village Hall defibrillator, the parish council currently held the old one in their office. It was advised that it was still in working order and could be used as a mobile unit as it had a carry case. It was noted that some of the consumables may be out of date and would need to be replaced. Members agreed that rather than providing this organisation with a grant to purchase a new defibrillator, the parish council could donate the old defibrillator, that was previously located inside of Bowerhill Village Hall. Members agreed that they should replace any out-of-date consumables prior to handing the defibrillator over to the organisation. As such, the council agreed to allocate £300 for officers to purchase consumables up to this amount. For clarity, this was not £300 to be awarded to the organisation, only for the purchase of the necessary consumables by officers that need to be replaced upon inspection of the machine.

10. **Bowerhill Baby & Toddler Group:** Councillor Holt was concerned about the storage of the new equipment that this applicant was applying for; from her experience as trustee of Berryfield Village Hall, storage is always an issue and must be limited for each group in order for all hirers that require storage to have access to it. It was noted that this group was based at Bowerhill Village Hall. Councillor Shea-Simonds advised that he had noted in the application that this organisation wished to purchase around 15 scooters, which he had spoken to



Bowerhill Village Hall about as parish council representative on the committee. He reported that the village hall was concerned about storage for the new equipment as this group was already using a level of storage at the village hall. He wished to reiterate that this organisation was very well run and felt that the application submitted was presented very well, so he was not against awarding this group a grant in principle but wished for members to consider the practicalities of the amount of equipment the funding was being requested for. It was noted that there was no reference in the application about where the scooters were going to be stored. After a discussion, it was felt that £1,500 should be awarded to the group, but this is subject to village hall confirmation that they are able to store these items.

11. Group Five: Members noted that this organisation has not provided details about what support they have specifically given to residents of the parish. It was felt that the council should provide some funding to this organisation but should be alerted to the fact that if they do not provide specific details about how they support residents of the parish in future applications, i.e., how many residents they have supported, the council would be unable to provide them with funding regardless of the good work this organisation undertakes.

Recommendation 1: The parish council donate the old Bowerhill Village Hall defibrillator to the 2385 (Melksham) Squadron ATC and replace any consumables that are out of date up to a value of £300.

Recommendation 2: The Council award grants to organisations as per the list detailed above.

Recommendation 3: The Council do not award Grants to the following organisations for the following reasons:

19. RUKSAK45218: Councillor Glover highlighted that this organisation provided individuals with money, which was in contravention of clause 7 of the grant aid policy. It was noted that clause 7 states, 'Grants may not be awarded to organisations which themselves issue grant aid or distribute funds to help other groups.' Members were unable to identify in the accounts how much money this organisation was distributing to individuals. The council is therefore unable to provide award funding to this organisation.

31. Friends of Shurnhold Fields: It was noted that this group had applied for funding for additional tools to aid the maintenance of Shurnhold Fields. The Clerk explained that as this was for the maintenance of the field, expenditure for this could come out of the s106 maintenance contribution, which was held in the parish council's accounts for the joint project with Melksham Town Council. It was noted that the town council did not give any delegated powers to the Shurnhold Fields working party to approve spend so any new spend from this fund would have to be considered by the town council. As it is considered that this funding request could come out of the maintenance fund, the parish council refuses this application. It was agreed that the council would contact the town council for their approval to spend money on items as detailed in the group's application for the maintenance of the field.

It was noted that the grants agreed totalled £35,977 against a budget of £42,700. Members agreed that the £6,723 left over in the budget should be vired into the community match funding reserve.

Recommendation 4: To vire £6,723 from the grants budget into the community match funding reserve.

415/24C Grass cutting and bin emptying contract:

These items were held in closed session:

a) Outcome of the tender evaluation process and tender clarifications:

This item was held in closed session.

b) Removal of check and re-seeding pitches at end of the season out of the contract:

The Finance & Amenities Officer reported that under section 9.5 of the contract (goal mouth and pitch repairs), it requested a price for pitches to be checked and seeded, if necessary, at the end of the season. She did not feel that this was a maintenance activity that was required and had been put in the contract as an error following the pitch power assessment report. It was noted that a separate section requests for the goalmouths to be checked and seeded at the end of the season, so this additional maintenance was not required. It was also highlighted that this was one of the elements that some of the contractors did not provide costings for, with one noting that it was difficult to provide a cost until the pitches had been assessed at the end of the season. As such, this item had been discounted from the contract pricing in any case because not all contractors had provided a cost for this element. Members agreed that this task should be taken out of the contract.

Recommendation: The council removes the requirement for checking and seeding the pitches at the end of the season out of the contract.

c) Shaw Play Area grass cutting:

The Clerk explained that following the approval and issue of the contract specification, it was discovered that the grass cutting inside of Shaw Play Area had been missed off the contract. Officers had looked back at previous contracts, and this was also missing from them as well; however, the current contractor was still doing this task. The Clerk wished to draw members attention to the fact that this would need to be negotiated with the chosen contractor.

Members noted this.

d) Grass cutting and bin emptying contract length (3 or 5 years):

Following the agreement at this meeting to remove the requirement to check and re-seed the pitches, members were presented with the costs of both the 3- and 5-year contracts with this item taken out.

Recommendation: The parish council agree a three-year contract term with the option to extend for a further two years at the end of the initial term.

e) Recommend contractor and contract:

As per the reasons discussed above members agreed that the contract should be awarded to JH Jones.

Recommendation: The parish council award the contract for the parish grass cutting and bin emptying contract to JH Jones & Sons Ltd starting from 1st April 2025.

f) Contract amount following any additions or exclusions from the specification:

Resolved: Officers to contact JH Jones & Sons Ltd and ask for a price for the grass cutting inside of Shaw Play Area in order for the Full Council to approve the final contract price.

g) Budget in place for contract and agree any additional amount that needs to be used from CIL/ Solar Funding:

As per the above until the council knew the final contract amount, they were unable to agree the total amount coming out of CIL and solar farm funding. This will be agreed at the Full Council meeting.

416/24 Bowerhill Sports Field:

a) Fees and charges for the 2025/26 football season starting 1st August 2025

It was noted that Chippenham Town Council had increased their charges for Stanley Park by 3% for the next financial year. Members agreed that while they did not want to price themselves out of the market due to an increase in maintenance costs, a small increase was necessary. It was discussed how much the council should increase their charges, and it was agreed that these should be increased by 3%. The cost for 2025/26 are as follows:

Football Pitch	2025/26
Club – per match – adult with use of pavilion	£71.00
Club- per match – adult without use of pavilion	£41.00
Club – per match – junior 9v9 pitch without use of pavilion	£35.50
Club – per match – junior 7v7 pitch without use of pavilion	£30.00
Club – per match – junior 5v5 pitch without use of pavilion	£23.50

Blanket Booking- Future of Football FC (FoF FC)	£118.50 per weekend (For the use of Youth Pitches only)
---	---

Hire of outside toilet and car park for training sessions	2025/26
Under 25 people	£17.50
From 26-50 people	£24.00
Over 50 people	£35.50

Hire of 11 aside moveable goal posts for training (Note this is for the hire of the goal post equipment only and does not include use of car park or pavilion facilities)	2025/26
Hire of 11 aside moveable goal posts for training	£10.50 per training session

Training Camps for Future of Football Ltd	2025/26
Includes use of car park, changing rooms to store bags for the day and outside toilet	£118.50 per session

Bowerhill Bomber race	£88.50
-----------------------	--------

Hire of Kitchen and games room	2025/26
To charge an hourly rate of £6.00 per hour with a minimum charge of £12.00 per session.	
1 hour hire	£12.00
2-hour hire	£12.00
3-hour hire	£18.00
4-hour hire	£24.00
5-hour hire	£30.00

Members agreed that a price for Colin Fitness to hire out one changing room was no longer required and therefore could be removed from the list of charges.

Recommendation 1: The charge for Colin Fitness to be removed from the list of charges as this is no longer required.

Recommendation 2: The council increase the sports field and pavilion hire charges to the fees listed above for the 2025/26 football season, to come into effect from the 1st August 2025.

b) Correspondence from legionella contractor on current contract structure and consider suggested change.

Councillor Glover reported that officers had received some correspondence from Aquasafe Environmental, the legionella contractor, asking whether the council wished

to amalgamate the contract into one cost so that the council paid twelve equal monthly payments per annum. It was noted that currently the contractor carries out monthly visits and takes water samples, with equal monthly payments being paid for this service. An additional cost is incurred once a year for tank chlorination and testing of the TMVs (thermostatic mixer valves), and the suggestion is that this cost is spread over 12 months rather than paying the one-off fee at the time. It was noted that if the council were to agree to this way forward, there would need to be a contract in place because the council would be paying for something up front rather than when the works have been undertaken. After a discussion, members felt that it should be kept as it currently is.

Recommendation: The council continue to pay for the testing of the TMVs and tank chlorination once the work has been undertaken rather than paying the cost of this service over 12 months.

c) Quotation for Hot Water Boiler repair

The Finance & Amenities Officer explained that the legionella contractor had contacted her while he was on site, advising that there was no hot water. While he was there, one of the hot water heaters started to work and got up to temperature, while the other unit did not work and had a fault message. She had contacted the council's contractor who services these units, who had attended the site on Friday. At the time of this evening's meeting, officers had not received any feedback from the contractor with regard to what the issue was and whether something needed to be replaced. This was being chased and would come back to Full Council. It was noted that if this is a serious fault that needs to be dealt with outside of a council meeting, the Clerk has delegated powers under the Financial Regulations.

417/24 Audit:

a) Consider response to queries raised by Internal Auditor:

The Clerk reported that she had not received any responses to her queries to date.


b) Appointment of Internal Auditor for 2025/26:

The appointment of the internal auditor for the forthcoming financial year was something that the council reviewed on an annual basis. The Clerk advised that the internal auditor had to be independent and competent and have relevant knowledge of the public sector. She had included information from the JPAG (Joint Panel on Accountability and Governance) practitioners guide on what the council should be looking for when appointing an internal auditor and a list of what records the current auditor reviews. It was noted that the council had previously looked at other auditors but felt that some of them at the time were not independent because they resided in the parish.

Members agreed that the council received good service from the current internal auditor, who had relevant knowledge of the public sector and was both independent and competent and therefore should be the internal auditor for the 2025/26 financial year.

Recommendation: The council appoint IAC Audit and Consultancy as the internal auditor for the 2025/26 financial year.

Meeting closed at 9.34pm

Signed.....
Chairman, Monday 17th February 2025

CONFIRMATION OF THE DATES OF THE PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

This form is only for use by smaller authorities subject to a review and should not be published on your website

Please submit this form to PKF Littlejohn LLP with the AGAR Form 3 and other requested documentation

Name of smaller authority: **_Melksham Without Parish Council**

County Area (local councils and parish meetings only): **Wiltshire**

On behalf of the smaller authority, I confirm that the dates set for the period for the exercise of public rights are as follows:

Commencing on Wednesday 1st July 2026

and ending on Tuesday 11th August 2026

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days (i.e. Monday – Friday only, and not Bank Holidays) inclusive and must include the first 10 working days of July 2026 (i.e. Wednesday 1 July – Tuesday 14 July). The period should not commence before the approval of the AGAR.)

We have suggested the following dates: Wednesday 3 June – Tuesday 14 July 2026 The latest possible dates that comply with the statutory requirements are Wednesday 1 July – Tuesday 11 August 2026.)

Signed: _____

Role: _____

Marianne Rossi

From: GBZ_ZT_Renewals Team <renewals.team@uk.zurich.com>
Sent: 21 May 2026 11:30
To: Marianne Rossi
Subject: RE: Zurich Insurance – Melksham Without Parish Council: Response to Queries [YLL-2720873563]

Good afternoon, Marianne.

I hope you are well.

Please see a breakdown for the listed items as requested below:

1. Berryfield Village Hall - £778.61 (Including IPT).
2. Bowerhill Sports Pavilion - £1,149.20 (Including IPT).

Regarding the Apex Toolsafe 148, we are unable to provide a breakdown of the price of insuring this.

If you would like a price difference regarding insuring the safe or not, we can remove the item and provide a quotation without the Apex Toolsafe 148 for you.

Please let me know if you need anything else.

At Zurich, your experience is our priority. Please provide your [feedback on our service](#) to help us create a brighter future together.

Kind regards,

Jack Botley

Digital Trading Trainee Underwriter

 England/Wales
 0800 917 9531 option 1
 Web.team@uk.zurich.com



Officer note for Beanacre Play Area refurbishment project:

For Finance Committee Monday 15th June 2026

As Members will be aware, the council is currently exploring options for the refurbishment of Beanacre Play Area, as the existing wooden play equipment is nearing the end of its operational life. Initial discussions have taken place with some play area suppliers, including site visits to review the existing play area. Suppliers were asked to develop concept designs and provide indicative budget costs to help the council in developing a specification for the project.

The initial proposals received so far have exceeded £100,000, which may be significantly higher than the council consider to be appropriate. When the project was previously discussed, members agreed that Beanacre Play Area would not become a 'destination' play area. In addition, questions have been raised regarding the number of parishioners living in Beanacre and the level of use of the play area by parish residents.

During the site visits undertaken to date, suppliers have asked whether the council has an allocated budget for the project, as no budget has yet been agreed, suppliers have been left to develop proposals based on their own assumptions. This has resulted in concept schemes that may not reflect the council's expectations, or level of investment. A further round of site visits with additional suppliers is scheduled for later in June. It is considered that establishing an indicative project budget at this stage would provide suppliers with clearer guidance and enable them to develop more realistic and achievable design concepts. It would also allow officers to look at the proposals already received and request revised schemes that are more appropriate to the council's budget expectations.

Setting an indicative budget at this stage would not commit the council to any expenditure, but it would help us to get more relevant design options and more accurate cost estimates for future consideration.

Members are therefore asked to consider setting an indicative budget for the Beanacre Play Area refurbishment project to guide the development of future design concepts and cost estimates.

In terms of funds available to you, for the 2026/27 financial year, you budgeted £25,000 for the replacement of wooden equipment and safety surfacing BUT this was because you were only looking to replace a few pieces of equipment you were already keeping a watch on. (£6,250 from reserve for replacement play equipment, £12,500 from CIL, £6,250 from Solar Farm). There is only £20,000 in the play area surfacing and equipment replacement reserve, hence why some of the above figure was coming from CIL and Solar farm too, to still leave some funds in the reserve. As you will see from the accounts the CIL from the 10% sharing pot has been moved to the CIL reserve, so there is CIL available too.

Allotment rental charges for 2027/28- Starting from 1st October 2027

For: Finance Committee Monday 15th June 2026

Purpose:

For members to consider the allotment rental charges that will apply from the 1st October 2027 in order for the council to provide the required notice to tenants under allotment law.

Background information:

The council has already considered the rent charges for the allotment year starting from 1st October 2026-30th September 2027, due to allotment law requiring that tenants must be given 12 months' notice of the increase, which must be given outside of the growing season. This is in line with Section 1 of the Allotments Act 1922 (as amended by the 1950 Act). This is why you need to look at the rent for the from 1st October 2027 (2027/28 allotment year) now. Prior to us knowing that tenants had to have 12 months' notice of any rent increase we used to give you a breakdown of the budgeted income against the budgeted expenditure for the financial year, but we of course don't have this information for 27/28. The charges for the allotment year starting from 1st October 2026, were increased by 5% and are set as follows:

Residential charge- from 1st Oct 26:

5 perches (Half Plot)	£ 42.00
2.5 perches plot	£ 21.00
10 perches (Full Plot)	£ 84.00
3.75 perches	£ 32.00

Non-Residential Charge- from 1st Oct 26:

5 perches (Half Plot)	£ 84.00
2.5 perches plot	£ 42.00
10 perches (Full Plot)	£168.00
3.75 perches	£ 63.00

Financial Information:

2025/26 Actual Position:

Allotment Income	£2,984
Allotment Expenditure	£4,246
Deficit	£1,262

Please note that the council replaced one of the noticeboards during this financial year which had not been foreseen at the time of budgeting for that year and came from reserves. The council had also received a higher than usual water bill. In terms of the income, we received slightly less income than anticipated which was due to

the council agreeing to offer several overgrown plots out for free up to 1st October 2026.

2026/27 Budget Position:

Estimated Income £3,469
(based on charges from 1st Oct 26)

Budgeted Expenditure £6,508

Deficit £3,039

This estimated expenditure is based on the fact that we will need to replace a noticeboard at Briansfield allotments.

The expenditure of the allotments includes the following:

- Water – Allotments
- Allotment Grass Cutting
- Repairs & Maintenance
- Allotment Warden Salary
- Pest Control

It is important to note that under allotment law, councils are unable to make a profit on the allotments but can reinvest any income received back into the allotments to support their maintenance and improvement.

Considerations:

From the financial information above, you will note that expenditure on the allotments exceeded the income by £1,262 during 2025/26. The approved budget for 2026/27 anticipates a larger difference between income and expenditure. You therefore need to consider whether the current allotment charges should remain unchanged or be increased from 1st October 2027.

Examples of potential percentage increases:

To help in your consideration of allotment rental charges from 1st October 2027, examples of the impact of potential percentage increases are included below. These are just examples so that you can get an idea on what a potential increase might look like. The figures have been rounded to the nearest whole pound for ease.

Residential rate:

Plot size	Charge from 1st Oct 26	3% increase Rounded to next £1	5% increase Rounded to next £1	10% increase Rounded to next £1
2.5 perches	£21.00	£22.00	£22.00	£23.00
3.75 perches	£32.00	£33.00	£34.00	£35.00
5 perches	£42.00	£43.00	£44.00	£46.00
10 perches	£84.00	£87.00	£88.00	£92.00

Non-residential rate:

Plot size	Charge from 1st Oct 26	3% increase Rounded to next £1	5% increase Rounded to next £1	10% increase Rounded to next £1
2.5 perches	£ 42.00	£ 43.00	£ 44.00	£ 46.00
3.75 perches	£ 63.00	£ 65.00	£ 66.00	£ 69.00
5 perches	£ 84.00	£ 87.00	£ 88.00	£ 92.00
10 perches	£168.00	£173.00	£176.00	£185.00

Estimated additional income if you increased the charges:

Increase	Estimated annual income	Additional income
Projected income for 26/27 financial year	£3,469.00	
3% increase	£3,573.00	£104.00
5% increase	£3,642.00	£173.00
10% increase	£3,816.00	£347.00

It is important to be aware that it can be difficult to project allotment income because it depends on how many allotment holders are residents of the parish and how many who are non-residents and pay a higher fee. The allotment year also goes into two financial years, as the allotment year is from the 1st October to 30th September each year. As a result 50% of the income received in one financial year is transferred over to the next financial year at year end as a receipt in advance.

Parish Council Finance system:

Officer note for Finance Committee Monday 15th June 2026

As you will be aware the parish council currently uses the Rialtas desktop finance system for their accounts, which is working fine. Rialtas now offer a web based version of the system, which we thought the council may wish to consider whether there was any benefit in transferring from the current set up. Rialtas have provided a quote which is included in the agenda pack and is for one licence, with an additional licence to view the system. RialtasWeb is an ongoing cost which is in addition to the existing annual support and maintenance costs.

In terms of the current support and maintenance costs: You currently pay for one licence which is £392.00 + VAT, and you pay an additional amount for the year end closedown.

Key features and benefits of RialtasWeb:

- Access your Rialtas suite for any internet connected device via a web-browser
- No need for local servers or installations
- Secure cloud hosting, managed by us
- Peace of mind with disaster recovery and data protection
- Daily automatic backups and ability to create manual point-in-time backups
- File attachments stored for the life of your contract
- Automatic product updates and improvements

I have asked Rialtas to provide information on the practical advantages that RialtasWeb provides over our existing desktop version, to help you with your discussions. There detailed information is attached

From an officer point of view, there is no issue with the functionality of the system, and it does what we currently need it to do. There is therefore no operational need to change systems at this current time but we just thought that it was worth exploring should the council wish to move to a cloud based platform.

Quotation

Date Prepared 13/05/2026

Expiry Date 12/07/2026

Annual Cost - unlimited, personalised 1-to-1 support plus full access to our learning hub, training materials, and resources inside your dedicated user portal. It's everything you need, all in one place, for the whole year.

Annual Support & Maintenance RialtasWeb Access Single User

Pro Rated 1st Year from May26

£ 194.33 (excl.VAT)

Full Year

£ 212 (excl.VAT)

One Off Cost 1st Year

Licence

£ N/A

Launch and training

£ 0

One Off Cost Total

£ 0

If you wish to proceed with this order, please sign below, indicating your acceptance of the quotation and terms and conditions.

Signed:

Date:

Position:



Here to nurture your needs...

Marianne Rossi

From: Rialtas_Sales <sales@rialtas.co.uk>
Sent: 20 May 2026 10:04
To: Marianne Rossi; Rialtas_Sales
Cc: Teresa Strange
Subject: Re: [EXTERNAL]RE: Melksham Web Quote

Hi Marianne,

Thank you for raising these points, they're exactly the right questions to put to council, and I'm happy to provide a straightforward answer to each.

What does RialtasWeb actually give you over the desktop version?

The core functionality is the same — your data, your processes, your Rialtas system. The practical differences are:

- Access from anywhere. RialtasWeb runs in a browser, so staff can log in from home, from another office, or on the road without any VPN or remote desktop setup. For many councils this alone removes a significant administrative headache.
- Backups handled for you. With the desktop version, keeping your data safe depends on your own backup routines — whether that's copying files to a memory stick, an external drive, or a server. With RialtasWeb, backups are managed by us, automatically, so there's nothing for the council to remember or maintain.
- All future updates included. RialtasWeb customers receive every new feature, module, and improvement we release — automatically, without any action needed on your side. This is included in your subscription.

What are the risks of staying on the desktop version?

The desktop version will continue to be supported. We will fix any bugs and keep it running, but it will not receive new functionality. All of our development resource is now focused on RialtasWeb. That means councils on the desktop version will gradually find that new modules and features available to other Rialtas customers are not available to them. There are no immediate risks to your day-to-day operation, but over time the gap between the two versions will widen.

Are there plans to reduce support for the desktop version?

We are not planning to withdraw support for the desktop version, and we're not putting a timeline on that. What we are being open about is that the desktop version is no longer receiving investment in new features. If the council's needs are well met by the current system and that position is unlikely to change, the desktop version will continue to do what it does today. The honest reason to consider moving is the roadmap — not an imminent withdrawal of support.

I hope that gives the council what it needs to make an informed decision. Please do come back to me with any further questions, and I'm happy to arrange a call if it would help to talk through anything before the proposal goes to members.



MELKSHAM WITHOUT PARISH COUNCIL

Clerk: Mrs Teresa Strange

First Floor
Melksham Community Campus,
Market Place, Melksham,
Wiltshire, SN12 6ES
Tel: 01225 705700

Email: clerk@melkshamwithout-pc.gov.uk
Web: www.melkshamwithout-pc.gov.uk

Subscriptions 2026/27

There is £2,100 in the 2026/27 budget for subscriptions and invoices are estimated (to allow for a small increase) as follows:

Subscription	Amount budgeted
WALC & NALC	£1505.54
SLCC (ILCM included)	£425.00
LCR	£47.00
Open Spaces	£45.00
CPRE	£36.00
Community First	£55.00
Fields In Trust	£55.00
Wilts & Berks Canal Trust	£35.00
Clerks & Councils Direct	£15.50
TransWilts	£20.00
Wiltshire Village Hall Association	£55.00
National Allotment Society	£65.00
TOTAL	£2,359.04

BOLD-Subscription already paid

List of regular payments

6.6. For each financial year the Clerk and RFO shall draw up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively) Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and the like for which council, or a duly authorised committee, may authorise payment for the year provided that the requirements of regulation 4.1 (Budgetary Controls) are adhered to, provided also that a list of such payments shall be submitted to the next appropriate meeting of council or Finance Committee.

Recipient:	Bank Acc.	Detail:	Frequency	Amount
Wiltshire Pension Fund	Unity Trust Bank (C/Book 2)		Monthly	
HMRC	Unity Trust Bank (C/Book 2)		Monthly	
Staff Salaries	Unity Trust Bank (C/Book 2)		Monthly	
Aquasafe Environmental	Unity Trust Bank (C/Book 2)	Legionella testing	Monthly	£140.00
JH Jones	Unity Trust Bank (C/Book 2)	<p>Grass Cutting/Bin emptying (contract)- Three year contract starting from 1st April 2025</p> <p>Bowerhill Sports Field improvement works.</p> <p>Deployment of Speed Indicator Device (SID) every two weeks.</p> <p>Any other ad-hoc works such as bench/ bin/ noticeboard installation</p>	<p>Monthly</p> <p>When works have been undertaken</p>	<p>£2,285.64</p> <p>£96.50 per SID deployment</p>

Jens Cleaning	Unity Trust Bank (C/Book 2)	Office/Pavilion cleaning	Every 2 Months	£84- Cleaning all 4 changing rooms
Agilico (Formally Condor)	Unity Trust Bank (C/Book 2)	Photocopying usage-	Monthly	Around £60
Radcliffe Fire protection	Unity Trust Bank (C/Book 2)	Fire Alarm/Emergency light test, Annual fire extinguisher service & PAT testing for office and pavilion	6 Monthly Annual fire equipment service Annual PAT testing	£90.00 £47.00 £90.00
Tollgate Security	Unity Trust Bank (C/Book 2)	Alarm Maintenance	6 Monthly alarm service	£630 annual fee for maintenance and monitoring of the alarm
ROSPA (Play Safety)	Unity Trust Bank (C/Book 2)	Play Area and open space inspection Currently undertake operational inspections too.	6 Monthly	£860
Rialtas	Unity Trust Bank (C/Book 2)	Year-end financial year close down and annual software cost	Annually	
Avon IT Systems	Unity Trust Bank (C/Book 2)	IT Services	Ad Hoc	
Core Clean	Unity Trust Bank (C/Book 2)	Bowerhill Pavilion Twice a year Bus shelter clean quarterly		
Amazon	Unity Trust Bank (C/Book 2)	Stationary	Regularly	
Trade UK (Screwfix)	Unity Trust Bank (C/Book 2)	Items for repairs in the Parish	Ad Hoc	
Toolstation	Unity Trust Bank (C/Book 2)	Items for repairs in the Parish	Ad Hoc	
Land Registry	Lloyds Bank (C/Book 1) Unity Trust Bank (C/Book 2) for online searches that can be paid for via the card.	Land Searches	Ad Hoc	Title register/plans £7 per search

	Normally a cheque written to the land registry for land searches that need to be sent away. Parish council also have a direct debit agreement in place for searches that need to be sent to land registry. Haven't done this way of payment yet			
Melksham Town Council	Unity Trust Bank (C/Book 2)	Neighbourhood Plan Public Toilets Caretaking duties at Shurnhold Fields (Quarterly payment)	Regularly	
IAC Audit and Consultancy	Unity Trust Bank (C/Book 2)	Internal Audit & Data Protection Audit	Twice per year	£395.00
PKF Littlejohn LLP	Unity Trust Bank (C/Book 2)	Current External Auditors	Yearly	£2,100.00
Wiltshire Publications Ltd	Unity Trust Bank (C/Book 2)	Newspaper publications Quarterly Newsletter Grant Advert Annual Parish advert	Regularly	£495 quarterly newsletter
Gallagher	Unity Trust Bank (C/Book 2)	Insurance broker for Cyber insurance	Yearly	
Zurich	Unity Trust Bank (C/Book 2)	Parish and pavilion insurance	Yearly	
Community Heartbeat	Unity Trust Bank (C/Book 2)	Annual support fee Consumables that are not included in the agreed annual support- RE: replacement child pads	Yearly Ad-Hoc	£810.00
Atkinson Bookbinders	Unity Trust Bank (C/Book 2)	Minute book binders	Ad Hoc	
Complete Weed Control	Unity Trust Bank (C/Book 2)	Parish Weed spraying	Twice per year	£1,755.00 per weed

				spray depending on councils requirements
JC Combustion Services	Unity Trust Bank (C/Book 2)	Service of Bowerhill Pavilion boiler and 2x water heater Call out for any emergency issues with boiler or water heaters	Yearly	£400.00
Heating Associated Services LTD	Unity Trust Bank (C/Book 2)	Call out for any emergency issues with boiler or water heaters at the pavilion if JC Combustion Services are not available.	Ad-hoc	
Post Office	Lloyds Bank (cheque) (C/Book1)	Postage stamps- Mostly 1 st or 2 nd class stamps	Adhoc	£250 max
Royal Mail	Unity Trust Bank (C/Book 2) as part of debit card statement	Print out postage for higher price items such as agenda packs and recorded delivery		
Microsoft	Unity Trust Bank Debit Card (C/Book 2)	Office 365 subscription- Councillor and officer email addresses + and annual office 365 licence renewal Also, office phone subscription	Monthly	£104.40 per month- for email addresses/ office 365 subscription (note 3x parish council officers are on upgraded office 365) £95 annual for licence renewal £34 Monthly for office

				phone subscription
Kanconnections	Unity Trust Bank (C/Book 2)	Electrical work-CCTV/ mosquito	Ad-hoc	
Zoom	Unity Trust Bank (C/Book 2)	Meeting room subscription	Monthly as part of debit card statement	£12.99 per month
Fasthost	Unity Trust Bank (C/Book 2)	Gov.uk website hosting	Monthly as part of debit card statement	£1 per month
Whitley Reading Rooms	Unity Trust Bank (C/Book 2)	CAWS CEG Broadband and line provision at	6 monthly	Plusnet bills £22 per month
Giant Communication	Paid using council debit Card	Melksham Community Support phone line	Monthly	
Wiltshire Age UK	Unity Trust Bank (C/Book 2)	Melksham Community Support project	Quarterly	
Woods Business Services Ltd (Previously Office Right Business Solution)	Unity Trust Bank (C/Book 2)	Office admin-Normally A4 paper	Ad-hoc	
Wiltshire Council	Unity Trust Bank (C/Book 2)	Office and meeting room rent LHFIG Real time information	Quarterly	

Direct Debits and Standing Orders for 2026/27

D.D. or S.O.	Bank Acc.	Recipient	Detail	Frequency
D.D.	Lloyds (C/Book 1)	EDF Energy	B/Hill Elec. B'Hill Gas	Monthly
D.D.	Lloyds (C/Book 1)	Information Commissioners Office	Data Protection Registration	Annually

D.D.	Lloyds (C/Book 2)	Grist Environmental	Trade waste removal B/Hill site	Monthly
D.D.	Lloyds (C/Book 1)	Water2Business	2377554202- BYF allotments	6 months
D.D.	Lloyds (C/Book 1)	Water2Business	237754201 – BSF allotments	6 months
D.D.	Lloyds (C/Book 1)	Water2Business	1049945401 – B/Hill site	6 months
D.D.	Unity Trust Bank (C/Book 2)	Lloyds Corporate Card	Lloyds Debit Card	Monthly
DD	Lloyds (C/Book 1)	Daisy (Onebill)	Bowerhill Pavilion line and wifi Campus line and wifi	Monthly Monthly



Miss M. Rossi

Last logged on 29 May 26 at 10:45 AM

Log off

BUSINESS ACCOUNT 30-98-75 02027655 [View IBAN and BIC](#)
MELKSHAM WITHOUT PARISH COUNCIL

£ 20,387.96 Current balance

£20,387.96 Available funds



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Direct Debits

[Standing Orders](#)

Enter details, such as name or account number



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Recipient	Last payment	Frequency	Amount
GOCARDLESS LAMPLIGHTDB-4WNJM2	29 January 2026	Monthly	£57.00
DAISY 4736739 3340395	15 May 2026	Monthly	£79.43
DAISY 4736742 3340396	15 May 2026	Monthly	£87.68
WATER2BUSINESS 2377554202	02 January 2026	Half Yearly	£406.48
WATER2BUSINESS 2377554201	02 February 2026	Half Yearly	£330.95
WATER2BUSINESS 1049945401	02 February 2026	Half Yearly	£232.52
EDF ENERGY A-7BBF9B70-001	21 May 2026	Monthly	£121.28
ICO ZA149488	31 October 2025		£47.00

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Miss M. Rossi

Last logged on 29 May 26 at 10:45 AM

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BUSINESS ACCOUNT 30-98-75 02027655 View IBAN and BIC
MELKSHAM WITHOUT PARISH COUNCIL

£ 20,387.96 Current balance

£20,387.96 Available funds



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Enter details, such as name or account number

Recipient Reference Next payment Amount

You don't currently have any standing orders on this account

Get into the swing of saving

Choose from a range of savings accounts to suit your needs, from fixed term to instant access, giving you control and flexibility.

Start saving



Chat now

Melksham Without Parish Council

Current T2

60-83-01 • 20371502

Balance Available balance

£ **15,373.38** £ **15,373.38**

Show:

Direct Debits
▼

Search

🔍

Date from

dd/mm/yy

Date to

dd/mm/yy

Search

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Beneficiary Reference	Amount Last paid
EDF Energy Custome A-F477CEA3-001	128.31 GBP 20 May 2026
Grist Environmenta ST ENVIRONMENTAWM0	108.36 GBP 01 May 2026
LLOYDS CORP CARD 80000014792III2192	939.97 GBP 19 May 2026

Melksham Without Parish Council

Current T2

60-83-01 • 20371502

Balance Available balance

£ **15,373.38** £ **15,373.38**

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dd/mm/yy

Date to

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