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MELKSHAM WITHOUT PARISH COUNCIL

Clerk: Mrs Teresa Strange

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Saturday 24th May 2025

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

Dear Finance Committee members

You are invited to attend the **Finance Committee meeting** which will be held on **Monday 2nd June 2025 at 7.00pm at Melksham Without Parish Council Offices (First Floor), Melksham Community Campus, Market Place, SN12 6ES** to consider the agenda below:

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=Y2x5T25DRIVWVU54UW1YWWE4NkNrZz09&omn=81108480694>

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. a) To receive **Declarations of Interest**
b) To consider for approval any **Dispensation Requests** received by the Clerk and not previously considered.
4. 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.
5. To elect **Vice-Chair** of Finance Committee for 2025/26 (deferred from last meeting)
6. **Public Participation**
7. **Financial Regulations:**
 - a) To review Finance Regulations (new Model version issued by NALC March 25).
 - 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 25.
9. **Asset Register:** To note asset register and formally approve Asset value as of 31st March 2025 as part of year end accounting procedure.
10. **Statement of Accounts & Accompanying Report 2024/25:**
 - a) To note Finance Committee minutes 6th January 2025 (Budget setting) annotated with actual figures for 2024/25
 - b) To review draft Statement of Accounts and Accompanying Report for 2024/25 and note general reserve fund figure.
 - c) To note the Bank Reconciliation as at 31st March 2025
 - d) To review and approve Reserves breakdown as at 31st March 2025
 - e) To review and approve receipts and spend of CIL (Community Infrastructure Levy) for 2024/25
 - f) To review and approve spend of Sandridge Solar Farm community funding for 2024/25
 - 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 2025.

- h) To review and approve the ICO Model Publication Scheme (as per standing orders 11, 20 and 21) and schedule of charges.

11. **Allotments:** To consider allotment rent charges for 2025/26

12. To consider and propose a mutually acceptable method to the town council on how to calculate and apply interest on funding held by both councils for projects that both parties have an interest in.

13. **Audit:**

- a) To note no action to be taken as result of External Audit report for 2023/24.
- b) To review Internal Auditor's reports for 2024/25
- c) **Internal Control:**
 - i. To note 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 <https://bit.ly/3WqFPPv>
- e) 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 16th June).
- f) To recommend for approval by Full Council the External Audit Annual Return and additional information requested
- g) To note key dates for Exercise of Public Rights

14. **Policies: To review the following policies:**

- a) Procurement Policy
- b) Policy for use of Corporate MultiPay Card
- c) To unadopt the following policy: Payment Card Policy

15. **Grants:** To consider having some published criteria on how grant awards are evaluated

16. To review Council's and Staff subscriptions for 2025/26

17. To review and approve list of regular payments for authorisation for 2025/26 (as per Fin Reg 5.6)

18. To review and approve Direct Debits & Standing Orders for 2025/26

19. To receive update on payment of Neighbourhood Plan expenses.

20. To approve the side agreement for the transfer of the Berryfield Village Hall public art maintenance funding to be transferred to the Berryfield Village Hall Trust.

Copy to: All Councillors

MODEL FINANCIAL REGULATIONS FOR LOCAL COUNCILS

The new Model (March 25) has been annotated and added to (in tracked changes) to reflect the previous version and standard practice for Melksham Without Parish Council

This Model Financial Regulations template was produced by the National Association of Local Councils (NALC) in March 2025 for the purpose of its member councils and county associations. Every effort has been made to ensure that the contents of this document are correct at time of publication. NALC cannot accept responsibility for errors, omissions and changes to information subsequent to publication.

Notes to assist in the use of this template:

- 1) This document is a model for councils of all sizes to use to develop their own financial regulations, suitable for the size of the council and the activities it undertakes.
- 2) Bold text indicates legal requirements, which a council cannot change or suspend.
- 3) For the rest, each council needs to adapt the model to suit its size and structure. For example, some councils have both a clerk and RFO, possibly with several more staff, while others have a single employee as clerk/RFO. Some councils have committees, some have a high level of delegation and some make all decisions at full council meetings. Many now use online payment methods, but others still rely on cheques.
- 4) Curly brackets indicate words, sentences or sections that can be removed if not applicable, or amended to fit the council's circumstances. An example of this is the phrase {or duly delegated committee}, which can be deleted if there are no committees.
- 5) Specific areas that may need adapting:
 - a) In 1.5 – is the Clerk the RFO?
 - b) In 3.3 and 3.4, the words “Governance and Accountability” do not apply in Wales
 - c) In section 4, does the council have committees and how many years are forecast?
 - d) In 5.6, does the council issue an open invitation to tender, or invite specific firms?
 - e) In 5.9, are online prices acceptable evidence?
 - f) In 5.13, 5.15 and 5.17, does the council have committees?
 - g) In 5.16, will a councillor ever be instructed to place an order?
 - h) In 5.20, is there a minimum level for official orders?
 - i) Section 6 includes several alternatives to cover delegation to committees or to officers, approval of invoices individually or in batches, or for approval of regular contractual payments at the beginning of the year.
 - j) Sections 7, 8 and 9 also includes several alternatives, including wording for where the clerk is a signatory. These are intended to allow a council's financial regulations to fit what they actually do, not to force any council to change what they do.

- k) Section 10 gives two alternatives, with or without petty cash.
 - l) 13.6 has alternatives for VAT-registered and unregistered councils – only use one.
 - m) 13.7 and 13.8 are removable if they don't apply to the council.
 - n) Much of Section 16 can be deleted if not applicable.
 - o) 17.3, is the Clerk the RFO or will the RFO consult the Clerk?
- 6) Square brackets indicate where the council needs to specify who, or how much, or what the timescale is. For example [£500] might need to be £100, or [October] might need to be November, or [the council] might need to say the Policy and Resources Committee.
- a) In 4.1 and 4.7, select the wording for England or Wales, based on your location.
 - b) In Section 4, the council needs to determine the timescale for its budget setting.
- 7) It is challenging to try to offer guidance on setting financial limits. A council spending £1,000 a year is unlikely to delegate authority to spend £500 to its proper officer, but one spending £5 million a year might regard £5,000 as a reasonable limit. Each council needs to determine its own limits, that help, rather than hinder, its operations.
- 8) Key limits to set:
- a) In 5.6, at what limit will the council require a formal tender process to ensure fair competition, rather than just asking for quotes? If this is set too low, it may discourage suppliers. Many small councils might only use formal tenders once every few years.
 - b) In 5.8, at what limit will the council require fixed-price quotes rather than estimates?
 - c) In 5.9, at what level can smaller purchases be made without competition?
 - d) In 5.15, at what level can purchases be made under delegated authority (having complied with the rules about obtaining prices)?
 - e) In 5.18, how much can the clerk commit to spending in an emergency?
 - f) In 6.9, can payment of invoices (for purchases that have already been authorised) be authorised by an officer under delegated authority as a general principle, or only to avoid problems?
 - g) In Section 9, what are the limits for card payments?
 - h) In 16.5, what value of assets can be bought or disposed of, without seeking council approval?
- 9) The contents list is a table that extracts section headings from the document. It can be updated by clicking on the contents list, whereupon a tab saying “update table” appears at the top of the list.
- 10) Once this model has been tailored to fit the council's needs, the resulting Financial Regulations (with the insertion of the council's name at the top) should be adopted at a meeting of the full council. The date of adoption should be inserted below the Contents. Any subsequent proposal for amendment should also be made to the full council.

11) The council should keep abreast of developments in legislation that affect the local council sector and should review and update its Financial Regulations annually.

12) Please ensure that the latest approved version is published on the council's website.

[ENTER COUNCIL NAME]Melksham Without Parish Council FINANCIAL REGULATIONS
2025

To be reviewed by the Finance Committee on ~~19th May 2024~~^{2nd June 2025}

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These Financial Regulations were adopted by the council at its meeting held on [enter date].

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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 \(SAPPP\)](#), ~~Joint Panel on Accountability and Governance (JPAG)~~ 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. 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](#)

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~~finance committee members will sign and date them. a member other than the Chair (for a cheque signatory) shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the council (Finance Committee).~~

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- 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 ~~budget (Wales)~~ 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 ~~October~~ 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 relevant Staffing committee~~. ~~{The RFO will inform committees of any salary changes impacting on their budget requirement for the coming year in good time. implications before they consider their draft budgets.}~~
- 4.3. No later than ~~month~~ January each year, the RFO shall prepare a draft budget with detailed estimates of all ~~receipts and payments~~ income and expenditure for the following financial year ~~{along with a forecast for the following three financial years}~~, 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. Unspent funds for partially completed projects may only be carried forward (by placing them in an earmarked reserve) with the formal approval of the full council.~~
- 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 (three-year))~~ 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) C~~council.
- 4.7. Having considered the proposed budget and ~~(three-year) year end~~ forecast, the council shall determine its ~~(council tax (England)/budget (Wales))~~ requirement by setting a budget. The council shall set a precept for this amount no later than ~~(the end of January)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 ~~£460,000~~ ~~including~~ ~~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 ~~for RFO~~ shall seek at least ~~3~~ fixed-price quotes;
- 5.9. where the value is between ~~£500~~~~100~~ and ~~£3,000~~ excluding VAT, the Clerk ~~for RFO~~ shall try to obtain 3 estimates (which might include evidence of online prices, or recent prices from regular suppliers.) NB Existing Fin Regs say £100, new model say £500 – to be considered, think £500 might be more appropriate now
- 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~~; To discuss eg do we need to do for legal advice in drawing up leases etc? planning consultants? Age UK?
 - 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 ~~for 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 ~~for 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

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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 ~~{unless instructed to do so in advance by a resolution of the council}~~ 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, to public safety on council premises, 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 £500250}~~ 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, {name bank}. The arrangements shall be reviewed {annually}regularly for security and efficiency. When a member of staff or finance committee resigns from the council the Clerk/~~

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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.

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- 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. this shall include a statement by the RFO that all invoices listed have been 'examined, verified and certified' by the RFO.}
- 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 copy of this schedule of regular payments shall be signed by (two members) on each and every occasion when payment is made - to reduce the risk of duplicate payments.}
- 6.8-6.7. {A full list of such payments shall be reported to the next appropriate meeting of the council ~~or Finance Committee~~ for information only and appended to the Minutes of that meeting.-}
- 6.9-6.8. The Clerk and RFO shall have delegated authority to authorise payments {only} in the following circumstances:
 - i. {any payments of up to ~~£1,500~~ excluding 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

Commented [MR1]: As per 6.6 a schedule is drawn up and provided to the finance committee on an annual basis but a copy of the schedule is not signed by two members each time a payment is received. Instead we provide the two authorising members with a list of payments to be authorised that month. As its in a curly bracket this can be removed as its not applicable to what we do.

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 £10,000, provided that a list of such payments shall be submitted to the next appropriate meeting of council {or finance committee}.

- ~~iv-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.

~~6.10. The RFO shall present a schedule of payments requiring authorisation, forming part of the agenda for the meeting, together with the relevant invoices, to the council (or finance committee). The council (or committee) shall review the schedule for compliance and, having satisfied itself, shall authorise payment by resolution. The authorised schedule shall be initialled immediately below the last item by the person chairing the meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of that meeting.~~

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

Commented [MR2]: Fund transfers between the bank accounts are only done upon approval of the Full Council. But we might need to do it in the event of an emergency outside of a meeting if we need additional funds to make a payment and/ or keep the buffer amount in the account for example

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authorising any payment to themselves. ~~(The Clerk may be an authorised signatory, but no signatory should be involved in approving 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.~~

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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, sent [by email] to [two] authorised signatories.~~

~~7.5. In the prolonged absence of the Service Administrator [an authorised signatory] shall set up any payments due before the return of the Service Administrator.~~

Commented [MR3]: I don't think we need this (and isn't in the 2024 fin regs so we might have taken out last year too) as both the Clerk and Finance Officer can set up payments so in the prolonged absence of one of these two staff members there is cover for the other one to undertake this task.

~~7.6-7.5.~~ 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.

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~~7.7-7.6.~~ Evidence shall be retained showing which members approved the payment online ~~{and a printout of the transaction confirming that the payment has been made shall be appended to the invoice for audit purposes}.~~

~~7.8-7.7.~~ A full list of all payments made in a month shall be provided to the next ~~Full [Council] meeting {and appended to the minutes}.~~

~~7.9-7.8.~~ 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.

~~7.10-7.9.~~ 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.

~~7.14.7.10.~~ 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 ~~for 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.

~~7.12.7.11.~~ Account details for suppliers may only be changed upon written notification by the supplier verified by ~~two of~~ the Clerk and ~~the~~ 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 every two years.

~~7.13.7.12.~~ 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.

~~7.14.7.13.~~ 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 copied 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, its noted that the Clerk/RFO and Finance & Amenities Officer do not store their individual bank login details on the shared list.

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Commented [MR4]: Just to note that the cyber security insurance (should you approve the policy) are no longer providing this. Alternative options are on the Fin agenda for 19th May to consider. NOTE: Sometimes payments are authorised by Finance Committee members at home using their council laptop.

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. ~~Cheques or orders for payment shall not normally be presented for signature other than at, or immediately before or after a council (or committee) meeting.~~ Any signatures obtained away from council meetings shall be reported by email to the council ~~for Finance Committee~~ 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 and the 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 pre-paid debit~~ 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 ~~and RFO~~ ~~specify other officers~~ 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~~

~~9.3. 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 (under any circumstances.) OR (except for expenses of up to £250) including VAT, incurred in accordance with council policy.~~

10. Petty Cash

~~40.1. — 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 for & RFO) (for example for postage or minor stationery items) shall be refunded on a regular basis, at least quarterly.) OR (The RFO shall maintain a petty cash float/imprest account of £250 and may provide petty cash to officers for the purpose of defraying operational and other expenses.~~

- ~~a) Vouchers for payments made from petty cash shall be kept, along with receipts to substantiate every payment.~~
- ~~b) Cash income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.~~
- ~~c) Payments to maintain the petty cash float shall be shown separately on any schedule of payments presented for approval.)~~

11. Payment of salaries and allowances

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

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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 ~~for relevant committee~~.
- 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 dates stipulated in employment contracts. [The salary payments to staff shall be made on the 28th of each month, or the nearest earlier working day.](#)
- 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 ~~the finance committee~~ [Staffing Committee](#) 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~~ [Welsh Assembly Government](#) (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 that any VAT Return required is submitted from the software by the due date}. OR {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 Clerk}~~ 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, at least annually.~~ periodically.

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 RFO~~ 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.

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The RFO shall negotiate all claims on the council's insurers ~~{in consultation with the Clerk}~~.

Commented [MR6]: Removed as the Clerk is the RFO

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 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 [insert reference of the council's relevant standing order] 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.

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Practitioners' Guide 2025

Governance and accountability for smaller authorities in England

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





SMALLER AUTHORITIES PROPER PRACTICES PANEL | PRACTITIONERS' GUIDE 2025 ADDENDUM

The Practitioners' Guide is amended as follows:

SECTION FIVE – SUPPORTING INFORMATION FOR OFFICERS

AGS Assertion 10 – Digital and data compliance

2024 guide	2025 guide
N/A	Pages 46-47
N/A	Paragraphs 5.117 - 5.128

5.124. Data Protection - To ensure compliance with data protection regulations, smaller authorities should:

- Appoint a Data Protection officer to oversee data protection and ensure compliance with GDPR (Under Section 7 of the DPA 2018, Parish Councils and Parish Meetings are exempt from this requirement).
- Conduct regular data audits to identify what personal data is held, how it is used and make sure it is processed lawfully.
- Implement a Data Protection policy on data handling, storage and sharing.
- Provide regular training to ensure all staff and members are trained on data protection principles and practices.
- Secure data using appropriate technical and organisational measures to protect personal data from breaches.

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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:

- Derek Kemp, National Association of Local Council (Chair)
- Sallyanne Jeffrey, Association of Drainage Authorities
- Robert Pritchard, Staffordshire Parish Councils Association **NALC Representative**
- Alan Mellor, Society of Local Council Clerks
- 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, Smaller Authorities' Auditors Group
- Annie Child, Smaller Authorities' Audit Appointments Ltd (SAAA)
- Mark Mulberry, representative of internal auditors

NALC provides the secretariat to SAPPP.

SAPPP'S terms of reference can be found in Section 6.

All queries should be sent to nalcmailbox@nalc.gov.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 2025 edition of the Guide applies in respect of financial years commencing on or after 1 April 2025. Thus the 'proper practices' laid down in Sections 1 and 2 of this edition of the Guide must be applied in the financial year ending 31 March 2026 and the Annual Governance and Accountability Return ('AGAR') for the year ending 31 March 2026 ('the 2026 AGAR') must be prepared in accordance with Sections 1 and 2 of this edition of the Guide. Note that the comparative figures (the figures for the year ended 31 March 2025 included in the 2026 AGAR) must be stated on the same basis as the figures for the year ending 31 March 2026.

The 'proper practices' in this edition of the guide may be applied in preparing the AGAR for the year ending 31 March 2025 but this is not mandatory. Again, comparative figures must be stated on the same basis. *Its good practice to use for the 24/25 financial year*

In accordance with [Section 6 of the Local Audit and Accountability Act 2014](#), 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 £6.5m. 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'*

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 use this form*

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

Section 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 has 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.

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.
- 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.

The Finance Committee either on 19th May (depending on planning applications) or 2nd June will look at all of the available evidence for each assertion and will then confirm whether the council meet these. The Finance Committee will then make a recommendation to the Full Council. Although, the Finance Committee review the detail, and make a recommendation this cannot just be approved at the meeting and must be a separate agenda item at the Full Council meeting for all members to consider. Each assertion is read out individually so that all members clearly understand what they are voting on. An answer to each is confirmed by resolution of the Full Council

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:

- ✓ **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 ready for the next financial year. A recommendation is made to the January Full Council. With the budget and precept both being separate agenda items. The council monitor budget vs actual once a quarter at their Full Council meeting. Any over budgets are explained and if necessary corrective action is taken.

Before the parish council approves any significant spend. Officers inform members of the most appropriate budget heading or reserve for that spend. Members are made aware of the amount of funds that are available under the budget heading/ reserve.

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

The Clerk is the RFO for the parish council



responsible for the financial administration of the authority in accordance with [Section 151 of the Local Government Act 1972](#). 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.

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. These documents form part of the agenda pack for that meeting and are detailed in the minutes.

The parish council invest most of their funds into the CCLA Public Sector Deposit Fund which is a short term investment fund. The council also have a Unity Instant Access account which pays some interest. The council keeps a £5k buffer in both of its current accounts in order to maximise the amount of interest

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.



1.12 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.

Rialtas undertake the year end closedown. For the 24/25 fin year this was undertaken mid April.

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.



The parish council reviewed their reserves policy at the Finance meeting on 6th Jan 25. This will be looked at again in order to look at the split 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:

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.

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.

1.15 ✓ 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.

1.15.1 ✓ 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).

As above the Clerk is the RFO

1.15.2 ✓ 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.

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.

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 Council 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.

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.

All bank mandates are approved by the Full Council by resolution. Following the election some members of the Finance Committee are no longer in post and will be removed from the bank mandate. Appointment of committees for 25/26 will be made at the May Annual Council meeting with an agenda item for any new members of the Finance Committee to be added to the bank mandate.

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.

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

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 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

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.

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.

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.

The parish council do not currently have any loans in place. The PWL previously taken out for Berryfield Village Hall was paid of early in the 23/24 financial year.

1.20 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.

To be reviewed.

1.21 Supporting information on internal control can be found in Section 5.

Assertion 3 - Compliance with laws, regulations and proper practices

We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and proper practices that could have a significant financial effect on the ability of this 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.

The parish council list the legal power under each cost code on the budget document. When a new cost code is set up the legal power for that spend is identified.

1.23 ✓ 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](#).

The parish council had the General Power of Competence in the last council term, therefore it was in place for the 24/25 financial year. Following the May 25 election this is an item on the Annual Council agenda for the council to confirm its eligibility.

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](#).

This is undertaken on an annual basis by reviewing this document.

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.

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:

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 25.

- 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.

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 25.

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 least 14 days.

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:

The council look at the risk register on an annual basis and make any changes when required. All risks identified in the register have been considered and are rated.

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.

On an annual basis the council review the insurance cover to ensure that enough is in place to cover the councils requirements. When large value items are purchased during the year, these are immediately added onto the insurance so that cover is in place. The parish council have a separate cyber insurance policy in place for the councils digital 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 risk management, control and governance processes considering internal auditing guidance for smaller authorities.
 - ✓ 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 parish council review the appointment of the internal auditor on an annual basis and consider their independence and competence.

An internal audit takes place twice per financial year- one interim and one at year end. The internal auditor provides officers with a list of items required which is provided to them throughout the audit.

Assertion 7 — Reports from Auditors

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

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.

The parish council are provided with the auditors reports at the next possible meeting following receipt. Officers look at any observations made by the auditor and make comments next to each item for members to review/ action as necessary.

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.

This has previously been considered in Covid.

1.41 Supporting information on significant events can be found in Section 5.

✗ 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'.

MWPC

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 (Assertion 10 added to clarify data compliance, previously covered under Assertion 3) **Note: Assertion 10 will not appear on the AGAR until 2025-26**

Need to note this new addition as it applies to the current financial year (25/26) but not to the 24/25 year.

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 Regulations 2018](#) (where applicable).

All council email accounts are hosting on .gov.uk email accounts. All council staff members have generic email address e.g. Clerk, admin & office.

For officers to look further into this. The website has been reviewed previously and made more accessible but the website needs updating as there are old photos etc. We have an accessibility tool which we can put through the website to ensure it meets the criteria. Officers are currently doing some training on what needs to be published on the website plus how to make it accessible.

- 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 [General Data Protection Regulation \(GDPR\) 2016](#) 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 

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 finance committee on 19th May or 2nd June will review in detail ready for the June Full Council meeting.

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 and does accruals, creditors and debtors at year end.

The Finance committee will look at this on 19th May or 2nd 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 the carried forward figure in Line 7 being amended, then the corrected figure needs to be carried forward to 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.

No errors were identified in the 23/24 (prior year) accounts.

2.91. 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.

As per the above MWPC report in income and expenditure.

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.

MWPC- Income for joint projects such as the Neighbourhood Plan is credited into a credit cost code for the NHP and is not 'netted off' against the expenditure cost code.

2.10. 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 the NHP, 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 are the council who would hold any grant funding that has been received for the plan. 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. Following the adoption of the NHP, both councils receive 25% of CIL (previously 15% without a NHP). It has been agreed that the additional 10% received would be used for joint parish and town council projects. This additional 10% is held in a separate reserve in the parish councils accounts. We are trying to obtain the figure held in the Town Council's reciprocal reserve.

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.
- 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.
- 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.

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,

Transfers between bank accounts are shown in the cashbook but are not shown in line 3 as they are not receipts. Any interest received is entered into the cashbook as a receipt.

Note: Caretakers travel allowance has been included under this line following a query made by the internal auditor in the 23/24 financial year.

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.

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.

MWPC paid off the PWL in the 23/24 fin year so no repayments were made in 24/25

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.

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).

MWPC deposited funds in the CCLA Public Sector Deposit fund account which is classed as a short term investment.

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.

MWPC do not hold a credit card but have a 'multi pay' card where a direct debit is taken from the account at the end of the month.

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.

MWPC accounts are income & expenditure so we have done accruals & debtors at year end etc. The reconciliation between box 7 & 8 is included in the agenda pack.

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.

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.

There is no outstanding balance in this line as the parish council paid off the PWL

Line 11 - Disclosure note re trust funds (local councils only) – These Changes to Box 11 apply to the AGAR for 2025-26 and not 2024-25

- 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 exclude any trust transactions or balances (see paragraph 1.46 above).
- 2.32. Where a body is NOT a sole managing trustee, it must answer Yes.
- 2.33. Information for authorities on a receipts and payments basis can be found in Section 5, paragraphs 5.106 – 5.116.

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.

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 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.

An explanation of variances will be included in the Finance Committee agenda pack for members to review.

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.

A bank rec will be submitted to the external auditor and will be included in the Finance Committees agenda packs when looking at the year end documentation.

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 from 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 SAPP.

Proper practices – statement of accounts

- 3.5. SAPP 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. SAPP 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

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.

MWPC have an internal audit twice per financial year one interim audit during the year and one at year end to look at year end figures etc.

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
 - understanding the role of internal audit in reviewing systems rather than undertaking detailed checks that are more appropriately the responsibility of management;

The council consider the appointment of the internal auditor on an annual basis and consider whether they have the relevant knowledge and are independent and competent. Although, the council have been with the current internal auditor (IAC Audit) for a number of years he is still considered to be independent and competent. Over the years although IAC Audit have been the auditors there hasn't always been the same auditor doing the audit so another set of eyes. The council have previously looked at another internal auditor; however, members questioned their independence due to them living in the parish.

- 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 already explained the council do review this every 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. ✓

All auditor reports are presented to Full Council.

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 minutes on the parish council website prior to the in person audit. If signed versions are required, the auditor will request these.

AGAR certificate reference	Internal Audit action for expected controls
<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>In previous financial years the auditor has queried this but the council are depositing funds in the CCLA Public Sector Deposit Fund.</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 ✓ • 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>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 <u>SOs and FRs</u> 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 be in place providing for evidencing of these checks and payment authorisation.
	<ul style="list-style-type: none"> ✓ • Check that there is effective segregation between the writing of cheques or the setting up of online payments,

The auditor is provided access to the Rialtas finance system on the day of the audit.

As above the auditor has access to the finance system to review all of the cashbooks and will look at bank statements along with the accompanying invoices to ensure that each match the records.

The auditor reviews all hard copy bank recs along with the accompanying bank statement to ensure that they have been reviewed and signed off in accordance to the adopted financial regs

The auditor looked at this with regard to the grass cutting tender and picked up that the council had published it on their website and not Public Contracts Finder. This was rectified following his interim visit.

<p>All VAT claim records are reviewed and a selection of invoices are checked against the record to ensure that the correct amount of VAT has been reclaimed.</p>	<p>and physical release of payments.</p> <ul style="list-style-type: none"> ✓ ● 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> <p>The risk register was reviewed in Jan 25, the auditor checks each yeat that this has been done and actually puts this as an observation on the interim audit as this is normally undertaken prior to the council looking at the risk register.</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. <small>The council review the insurance on an annual basis at renewal time and the auditor checks that the council have insurance provision in place</small> ✓ ● 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> <p>The Full Council review the actual vs budget report on an quaterly basis with any significant variances from the budget explained</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 authority and the public record of precepted amounts.

<p>E. Expected income was fully received based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for.</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)
<p>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>	<p>N/A</p>
<p>Any other invoices raised that are outside of allotment and football bookings is included on a separate spreadsheet.</p>	<ul style="list-style-type: none"> ✓ ● 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.
<p>F. Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for</p> <p>MWPC do not have petty cash.</p>	<ul style="list-style-type: none"> ✓ ● 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. ● A number of authorities are now running down and closing their petty cash accounts and using debit / credit cards for ad hoc purchases. Consequently, a “Not covered” response is frequently 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. ● 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> <div data-bbox="209 633 496 842" style="border: 1px solid red; padding: 5px; margin: 10px 0;"> <p>The auditor looks at all staff contracts and letters detailing any changes. The contract is reviewed to ensure that payments to all employees is in accordance to what has been agreed by the council.</p> </div> <div data-bbox="209 887 504 1122" style="border: 1px solid red; padding: 5px; margin: 10px 0;"> <p>The auditor will also request a print out from the HMRC website which details the employee and employer deduction payments that have been received to ensure it matches what should have been paid as per the HMRC system.</p> </div>	<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. ✓ ● 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

	<p>acquisitions and / or disposals.</p> <ul style="list-style-type: none"> ● Compare the asset register with the insurance schedule ✓ to ensure that all assets as recorded are appropriately insured or “self-insured” by the Authority. <p>Fixed asset investments:</p> <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. <p>Borrowing and Lending:</p> <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 £200,000, ✓ 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. ✓
<p>K. If the authority certified itself</p>	<p>IAs should ensure that, all relevant criteria are met (receipts and</p>

<p>as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt.</p> <p>N/A</p>	<p>payments each totalled less than £25,000)</p> <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.
<p>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</p>	<p>IAs should review the Authority’s website ensuring that all required documentation is published in accordance with the relevant legislation.</p> <p>✓</p>
<p>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.</p>	<p>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.</p> <p>✓</p> <p>IAs may also check whether authorities have minuted the relevant dates at the same time as approving the AGAR.</p>
<p>N. The authority complied with the publication requirements for the prior year AGAR.</p>	<p>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. ✓</p>
<p>O. Trust funds (including charitable) - the Council met its responsibilities as a trustee</p> <p>✗</p>	<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 separately from those of the council. review the level and activity of the charity and where a risk based approach suggests such, review the Independent Examiners report.

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.
✓

SECTION FIVE — SUPPORTING INFORMATION FOR OFFICERS

Introduction

- 5.1. Sections 1, 2 and 3 of this guide represent the 'proper practices' referred to in statute. They set out for smaller authority clerks and RFOs the appropriate standard of financial and governance reporting. They are mandatory.
 - 5.2. Section 4 sets out best practice guidance relating to internal audit which smaller authorities are required to take into account.
 - 5.3. This section contains information and practical examples to support Finance and Proper Officers in complying with proper practices to complete their Annual Governance and Accountability Return (AGAR) Form 2 or **Form 3 submissions**.
 - 5.4. It cannot, and does not, set any mandatory requirements in respect of the AGAR. It does however include references to statutory requirements where appropriate.
 - 5.5. General information about smaller authorities and their responsibilities can be found on the following websites; [National Association of Local Councils](#), [Society of Local Council Clerks](#) and [Association of Drainage Authorities](#).
 - 5.6. In accordance with [Section 6 of the Local Audit and Accountability Act 2014](#), an authority is a **'smaller authority'** for a financial year if the higher of the authority's gross income for the year and its gross expenditure for the year **does not exceed £6.5m for that year or either of the two previous years (three consecutive years)**. This section of the guide uses the term 'authority' to refer to all types of smaller authority.
- MWPC
- 5.7. Authorities whose activity puts them near the £6.5m limit should monitor their compliance needs during the year rather than waiting until the year end date.

Annual Governance Statement (AGS)

- 5.8. For all assertions, an authority should aim to be able to answer "Yes". Where a "No" answer is required, supporting information and explanations will need to be published and provided to the external auditor to allow them to assess whether an 'other matter' or a 'qualification' is required.
- 5.9. Best practice and examples for each of the assertions in Section 1 of the AGAR are as follows

AGS Assertion 1 — Financial management and preparation of accounts

Accounting Records and supporting documents:

- 5.10. All authorities, other than parish meetings where there is no parish council, need to **✓** appoint an officer, the RFO, to be responsible for the financial administration of the authority in accordance with [Section 151 of LGA 1972](#). **The Clerk is the RFO for MWPC**
- 5.11. The proper segregation of duties means that the Chair of the authority or of the Finance Committee should never be appointed (even on a short-term basis) either as **✓** Clerk or as RFO, except that the Chair of a parish meeting (where there is no parish council) is required to keep its accounts by [Section 150\(6\) of the Local Government](#)

[Act 1972](#). The clerk to the authority is often also appointed as the RFO, but this is not automatically the case. The authority should formally determine in whom the responsibility vests, recognising that there are particular risks that arise in the unusual circumstances where an elected member is appointed (unpaid) as the RFO. Decisions about appointing the RFO should always be the subject of a full risk assessment and consideration evidenced in the minutes.

- 5.12. ✓ The RFO is responsible for determining, on behalf of the authority, the form of its accounting records and supporting records and its financial control systems. The RFO must also ensure that the financial control systems are observed and that the accounting records of the authority are kept up to date.
- 5.13. ✓ The accounting records must contain entries from day to day of all sums of money received and expended by the authority and the matters to which its income and expenditure or receipts and payments relate; and a record of the assets and liabilities of the authority.
- 5.14. ✓ It is good practice for the accounting records to contain a record of income and expenditure in relation to claims made for contribution, grant or subsidy from a government department or other public body.
- 5.15. The financial control systems must include:
- ✓ • measures to ensure that the financial transactions of the authority are recorded as soon as, and as accurately as, reasonably practicable;
 - ✓ • measures to enable the prevention and the detection of inaccuracies and fraud, and the reconstitution of any lost records;
 - ✓ • measures to ensure that risk is appropriately managed;
 - ✓ • Identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers.
- 5.16. Books of account, manual or computerised, provide the basis for the accounting statements. A good set of books will allow an authority to quantify at any time:
- ✓ • the amounts that it has spent in the year, the income it has received and its financial commitments;
 - ✓ • whether, in the light of this information, its spending plans for the rest of the year are still affordable;
 - ✓ • the assets that it owns (for example, land, buildings, vehicles, investments, cash);
 - ✓ • the liabilities that it owes (for example, outstanding payments for goods/services, borrowings).
- 5.17. ✓ The record of the assets and liabilities of the authority required by regulation means in practice the asset and investment register and record of loans and other debts. This applies whether the authority holds its records on a receipt and payments or income and expenditure basis.

Bank reconciliation:

- 5.18. ✓ The most important accounting record maintained by authorities will be the cash book which is a register of all the payments made and receipts taken in by the authority. Electronic payments and receipts are instant, but there can be

Bank recs are prepared on a monthly basis and are checked and signed off by the RFO and two finance committee members. On a quarterly basis the bank rec are presented to Full Council.

- considerable timing differences on cheques paid out and received. For this reason the bank statement alone is not a sufficient record.
- 5.19. It is a requirement of the current [model financial regulations](#) that bank reconciliations be prepared regularly, approved by members and signed as part of the regular minute record. ✓
 - 5.20. The year-end bank reconciliation is a key financial control as it will provide evidence to support the total cash and short-term investments balance shown in Line 8 in Section 2 of the authority's AGAR. As bank statements may be made up to different dates in the month, care should be taken, particularly at year-end, to ensure that the statement being reconciled includes balances as at 31 March. ✓
 - 5.21. Direct debits and standing orders should always be accounted for on the date they clear the bank. They should never appear on a bank reconciliation. ✓
 - 5.22. Electronic payments should only appear on the reconciliation if they have been scheduled for a date on or before that of the reconciliation in the banking system. Payments scheduled for after the reconciliation date remain creditors. ✓
 - 5.23. Unpaid invoices are trade creditors for I&E accounts or following year transactions for R&P accounts. They should not appear on the bank reconciliation. ✓
 - 5.24. A standard layout for a consolidated year-end bank reconciliation is below. Reconciliations may alternatively be provided for each individual account whilst ensuring that the total equates to Box 8.

Bank Reconciliation		As at 31 March 20XX			
Authority Name					
Balance as per bank statement on 31 March 20XX					
		Account No.		£	£
Current account	Mybank Plc	12345678		10,000.00	
Instant Access	Mybank Plc	24681357		3,000.00	
Savings account	Former Bld Society Plc	97538642		10,000.00	
Petty cash tin				100.00	
					23,100.00
Less uncleared cheques					
	154			-60.00	
	157			-350.00	
					-410.00
Add unbanked cash and income					
	Allotment fees			50.00	
					50.00
Accounting system cash book balance as at 31 March 20XX					22,740.00
Prepared by	(Name of RFO)			on	
Approved by	(Minute reference of authority approval)			on	

Budget setting:

5.25. The budget has two main purposes:

- ✓ • It results in the authority setting the precept for the year (or rates and special levies for IDBs) and provides a basis for monitoring progress during the year by comparing actual spending and income against planned spending and income.
- ✓ • The budget thus sets the legal limit of spending pre-authorized by the authority, as required by [LGA 1972](#).

As already explained in this document the budget is reviewed quarterly against the actual figures by the Full Council.

5.26. It is essential that authority members understand how the budget is put together and how it is used in the running of the authority. Reviewing the budget against actual expenditure, at least quarterly, gives members an early warning about the likelihood of a shortfall (or surplus) and helps them to decide what to do.

5.27. For larger authorities, it is prudent to develop a multi-year medium-term financial plan as well as the basic precept budget. This should include consideration of projected reserve levels, particularly of the general reserve.

5.28. The key stages in the budgeting process are

- decide the form and level of detail of the budget;
- review the current year budget and spending;
- determine the cost of spending plans;
- assess levels of income;
- bring together spending and income plans;
- provide for contingencies and consider the need for general and earmarked reserves;
- approve the budget;
- confirm and submit the precept or rates and special levies;
- review progress against the budget regularly throughout the year - at least quarterly in all but exempt authorities - including a year-end projection and a clear minuted commentary of likely significant variances from the budget;
- virements (transfers between budget lines) are permitted but not required - they should be used to clarify the situation of the authority alongside budget variances arising from unforeseen circumstances.

The Finance Committee look at the budget in detail in January. The spreadsheet includes the original budget for the current year, with the estimated year end figure, if the council are significantly over budget corrective action can be taken here. e.g.. Over spend can be taken from CIL, reserves or solar farm

During the finance year if an unexpected expense occurs which the council have not budgeted for, they are informed so that consideration can be taken as to where the funds will come from.

Investments:

5.29. Most authority reserves are held in instant or notice bank accounts or other short-term investments (see paragraph 2.23 for a definition). Occasionally, circumstances necessitate authorities to make other types of investment, for example when saving for a future capital project or while deciding how to apply the proceeds of an asset sale or a donation.

5.30. In deciding whether it is appropriate to make long-term investments, the authority should follow the [Ministry Guidance](#) on local government investments.

MWPC do not have any long term investments.

Reserves:

- 5.31. As with any financial entity, it is essential that authorities have sufficient reserves (general and earmarked) to finance both their day-to-day operations and future plans. ✓
- 5.32. Smaller authorities have no specific right to accumulate funds via the precept. All reserves should be reviewed and justified regularly (i.e. at least annually). It is good practice to transparently publish both the level and rationale of all reserves. ✓

The councils reserves policy states that the council should have between three and twelve months of net revenue expenditure. Any reserves which are not ear marked or ring fenced are classed as the general reserve which includes the closing balance at year end. The parish council review all of their reserves at least annually

General reserves:

- 5.33. The general reserve of an authority comprises its cash flow and contingency funds to cover unexpected inflation, unforeseen events and unusual circumstances.
- 5.34. The generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure.
- 5.35. The reason for the wide range is to cater for the large variation in activity level between individual authorities. The smaller the authority, the closer the figure may be to 12 months expenditure, the larger the authority, the nearer to 3 months. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve.
- 5.36. In all of this it is important that each authority adopt, as a general reserve policy, the level appropriate to their size, situation, risks and plan their budget so as to ensure that the adopted level is maintained. Consideration of the minimum level of reserves requires not only consideration of level of income and expenditure but also the risks to that income.
- 5.37. Authorities with significant self-generated income (other than the precept or levy) should take into account situations that may lead to a loss in revenue as well as increased costs and adapt their general reserve accordingly.

Most reserves are ear marked for specific things such as replacement defibrillators as we know that they will need to be replaced or the Bowerhill Sports Field capital replacement. As the building is now 10 years old we know items will need to be replaced. Some reserves are ring fenced such as the s106 maintenance contribution for Shurnhold Fields which can only be used for the maintenance of the field and the grant from the Football Foundation which can only be used for the maintenance of the field as specified in the pitch power reports.

Earmarked and other reserves:

- 5.38. None of the above in any way affects the level of earmarked and/or capital receipts reserves that an authority may or should hold.
- 5.39. There is, in practice, no upper or lower limit to EMR/CRRs save only that they must be held for genuine and identifiable purposes and projects, and their level should be subject to regular review and justification (at least annually and at budget setting) and should be separately identified and enumerated. Significant levels of EMRs in particular may give rise to enquiries from internal and/or external auditors. ✓

AGS Assertion 2 — Internal control

Standing orders and financial regulations:

New finance regs issued March 25 to update procurement. On agenda for the finance committee to review.

- 5.40. Model versions of Standing Orders and Financial Regulations are provided by [NALC](#) and [ADA](#). Authorities should ensure that they are working from the latest model and ✓

that it has been appropriately adapted for their size and requirements. This should be reviewed and minuted annually.

- 5.41. ✓ Financial Regulations should include a limit for the purchase of goods and services above which three estimates or quotes should be invited from persons or firms competent to do the work. Standing Orders will state a higher value above which competitive tenders by sealed bid should be invited.
- 5.42. ✓ It is the responsibility of authorities to determine their own limits but they should not exceed the model except in the very largest authorities.
- 5.43. ✓ As far as possible, a fully priced official order should be sent to suppliers in advance of delivery of goods. Official orders both commit a supplier to a price and help prevent unauthorised credit being granted in the authority's name. Officers and practitioners should keep up to date with VAT Guidance issued by [HM Revenue and Customs](#).

Safe and efficient arrangements to safeguard public money:

Any cashbook transfers are authorised by Full Council prior to them being undertaken.

- 5.44. ✓ Accounts for payment - The payments process should always be carried out in accordance with the authority's Financial Regulations. All payments made since the last meeting should be reported to the next authority meeting. Members should never sign blank cheques or authorise funds transfers which are presented to them unsupported by the appropriate documentation.

All cashbooks are included in the Full Council agenda packs the following month and included as an attachment to the minutes. The cheque book is given to two non finance committee members once a month (prior to the start of the Full Council meeting) to look through to ensure that there are no non signed cheques stubs or unauthorised cheques that have been written out. (which may identify fraud) or blank chqs that have been signed etc.

- 5.45. Petty cash should be kept to a minimum and should not be used when a traceable payment method is available. Complete records of the receipts and payments should be maintained including VAT analysis, and regular reconciliation performed, and reported at each authority meeting. MWPC do not have any petty cash.

- 5.46. Where a credit note or refund is issued to a customer or received from a supplier, the two amounts may be "netted off" to reduce the value of the original budget line (for example hall hire or equipment repairs). This 'netting off' only applies to accounts prepared using the income and expenditure method and not the receipts and payments method. The principle is, that in Receipts and Payments reporting, all transactions through Bank/Cash are reportable gross. Set off would only be appropriate where it occurs at the same time as original settlement, thereby only resulting in one Bank/Cash transaction for recording. Refunds received/paid after initial settlement always result in a second Bank/Cash transaction and thus should not be net off. Where a refund is received from a third party (for example as part of an insurance claim) the transactions are not linked and may not be "netted off".

- 5.47. Effective debt collection is an essential part of proper financial management. Authorities should ensure that invoices raised are paid promptly or that appropriate recovery action has been taken. Authorities whose records are kept on an R&P basis will not have a record of non-payment in their accounts but should note where it arises.

Irrecoverable debts should be written off, after full consideration of the possibilities for, and the likely costs of, pursuing the debt. Uncollectable amounts, including bad debts, should only be written off with the approval of members, or under delegated authority, by the RFO. The approval should be shown in the accounting records.

Spreadsheets in place to track invoices raised and income received/ not received. If payment is not received in a timely manner actions are taken to recover the amount.

Employment:

- 5.49. ✓ Authorities are, by definition, employers. The clerk of any Local Council is always an employee if they are remunerated for the role. Authorities are required to be registered with HMRC MWPC are registered with HMRC and all salaries including the Chairs allowance are processed through the basic HRMC tool
- 5.50. ✓ Authorities should pay particular attention to situations where contractors are engaged to carry out the authority's services. Occasions may arise when contractors cease to be self-employed and become employees for tax purposes. Authorities should refer to HMRC's Employment Status Indicator Tool for further information.
- 5.51. ✓ All employers are required by law to take out employers' liability insurance and decide the appropriate level of fidelity guarantee insurance. All cover should be risk-based and kept under constant review to make sure it adequately reflects changes in circumstances.
- 5.52. Authorities should have regard to guidance on employment matters issued jointly by NALC and SLCC, or by ADA.

VAT:

- 5.53. This can be a complex area and authorities are advised to refer to guidance issued by HMRC. MWPC are not VAT registered
- 5.54. ✓ Smaller authorities with little self-generated income will most likely recover VAT using the VAT126 form. MWPC submit this form
- 5.55. Those authorities which are VAT registered, submitting quarterly returns, are, from April 2022, included within the Making Tax Digital regulations. It would be expected that all such authorities are using HMRC compliant software to prepare their returns.
- 5.56. Authorities carrying out building projects or managing income generating properties need to ensure that they seek up to date advice about Opting to Tax and Partial Exemption each time they undertake a project. MWPC have sought advice previously for the Berryfield Village Hall project.

Fixed assets and equipment:

- 5.57. ✓ An asset register is the starting point for any system of financial control over tangible assets as it:
- facilitates the effective physical control over assets
 - provides the information that enables the authority to make the most cost-effective use of its capital resources
 - supports the AGAR entry for fixed assets by collecting the information on the cost or value of assets held
 - forms a record of assets held for insurance purposes.
- 5.58. The asset register should contain in its most simple form the date of acquisition, cost of acquisition, useful life estimate and location along with value held for investments; however, it is desirable for the register to contain other such supplementary information to enable the user to better understand the nature and scope of the use

We don't list useful life estimates on the asset register but on an annual basis all assets are physically viewed and rated depending on their condition. This is inputted on the asset register next to each item and any items rated as poor are considered by the Asset Management committee

of the fixed asset. It is therefore recommended to show insurance value, replacement value, custodian, date last physically vouched.

- 5.59. Each authority may choose an appropriate minimum value for deciding between fixed assets and general consumables. The limit chosen will relate to expected useful life, whether the item would be included on an insurance claim and whether it is included in the risk assessment of the authority in any way. This minimum level is to be minuted and reviewed at least annually. The rationale and methodology should be recorded in the minutes. The parish council do not have a minimum value on the asset register.
- 5.60. One item or group of similar items shall be regarded for inclusion in the fixed asset register. ✓
- 5.61. ✓ Assets should be first recorded in the asset register at their actual purchase cost.
- 5.62. ✓ Assets that are either under construction or have not been brought into use should be included on the asset register only once complete and they benefit the community.
- 5.63. ✓ Obsolete assets that are no longer in use or are awaiting disposal should be clearly recorded as such.
- 5.64. ✓ Where an authority receives an asset as a gift at zero cost, for example by community asset transfer, it should be included with a nominal one-pound (£1) value as a proxy for the zero cost. For example, Bowerhill pavilion, on asset register as a £1 so should be on there even though might be minimum amount as per 5.59 above
- 5.65. ✓ Assets that do not have a functional purpose or any intrinsic resale value (for example, a village pond or war memorial) are often referred to as 'community assets'. Authorities should record community assets in the asset register in the same way as gifted assets.
- 5.66. The particular method of asset valuation is not specified in proper practices so authorities may use any reasonable approach to be applied consistently from year to year. The method of asset valuation adopted should be set out in a policy approved by the authority and recorded in the authority's minutes and in the asset register.
- 5.67. ✓ For authorities covered by this guide, the most appropriate and commonly used method of fixed asset valuation for first registration on the asset register is at acquisition cost. This means that the recorded value of the asset will not change from year to year, unless it is materially enhanced.
- 5.68. ✓ Commercial concepts of depreciation, impairment adjustments, and revaluation are not required nor appropriate for this method of asset valuation.
- 5.69. ✓ The total value of an authority's assets recorded on the asset register as at 31 March each year is reported at Line 9 on the authority's AGAR. Authorities should be able to track and explain fully any changes in the asset register from year to year.

Loans and long-term liabilities:

- 5.70. Long-term loans will normally be associated with capital projects and these require borrowing approval before they can be arranged. For local councils, this is obtained by applying to the [Debt Management Office](#) through its [county association](#). The process for IDBs to secure public works loans is similar to that of parish councils – they need to apply to the DMO after obtaining ministerial consent to borrow the

money from the DEFRA Secretary of State, in accordance with [S55 of the Land Drainage Act 1991](#).

AGS Assertion 3 — Compliance with laws, regulations and proper practices

Acting with its powers:

- 5.71. ✓ Authorities in England operate within a legal framework which provides them with the necessary statutory powers and authority to deliver local public services. Authorities and their clerks/chief executives/RFOs should always be aware of, and have regard to, the legal power they are exercising when deciding on any action including to spend public money.
- 5.72. ✓ Those councils eligible to apply the [General Power of Competence](#) (GPC) should ensure that it is clearly minuted.
- 5.73. Those without GPC should ensure that all activities are within their duties and powers. For the 24/25 financial year the parish council had GPC. This needs to be confirmed at the Annual Council meeting on 12th May 25 following the May elections

AGS Assertion 4 — Exercise of public rights

- 5.74. ✓ A key aspect of public accountability is provided for by rights given to the public to inspect the accounts and accounting records contained in the [Local Audit and Accountability Act 2014](#) and the [Accounts and Audit Regulations 2015](#).
- 5.75. ✓ The obligations of authorities are very specific, with key dates and periods of inspections laid out in legislation. These **must** be complied with and the details of the public's rights, as well as key parts of the AGAR must be published.
- 5.76. ✓ Publication is deemed to be made available on the authority's website. Website publication is a requirement. It is advised that this is published on the homepage on the authority's website or an easy to find part of the website. Posting on a noticeboard is in addition to a website. MWPC publish on website, noticeboards and posts on social media.
- 5.77. Parish meetings **must** publish information on their noticeboard.
- 5.78. There is guidance to help authorities comply with the legal requirements, including support from external auditors' websites.
- 5.79. Proper practices and the flow charts in Section 6 include guidance for this area but the key points are:
- ✓
- a 30 working day inspection period (this excludes weekends and public holidays), with accounts and supporting records being made available at reasonable times;
 - the notice period should commence as soon as possible after approval of the accounts by the authority and must include the first 10 working days of July;
 - the announcement of public rights should be as soon as practicable after the approval of the AGAR;
 - it must give a day's notice of commencement and be published together with sections 1 and 2 of the AGAR.
- 5.80. Assertion 4 in the AGS refers to the exercise of public rights during the year under review in respect of the prior year, not the period following the end of the year subject to AGAR submission.

- 5.81. By no later than 30 September the authority must publish the AGS, the statement of accounts and if it has received it, the external auditor’s certificate and report. If the external auditor has not yet concluded and provided their final certificate and report, the authority may be issued an interim certificate which (if received) it should publish.
- 5.82. As soon as reasonably practicable, after the conclusion of the external audit, an authority must publish a statement
- that the audit has been concluded and that the accounts have been published;
 - of the rights of inspection ([under S.25 of LAAA](#)) relating to the accounts, auditor’s opinion and audit recommendations and
 - the address and hours during which those rights may be exercised.
- 5.83. Where amendments are made by the authority to the Annual Governance and Accountability Return (AGAR) after it has been approved by the authority and before it has been reviewed by the external auditor (if applicable), it is recommended that the Chair and Responsible Financial Officer initial the amendments and if necessary, republish the amended AGAR and recommence the period for the exercise of public rights to inspect the accounts.
- 5.84. Where amendments are made by the authority to the Annual Governance and Accountability Return (AGAR) on the recommendation of the external auditor, after the AGAR has been approved by the authority, it is recommended that the amended version is published along with the external auditor’s report. In this case, the authority will not need to recommence the period for the exercise of public rights.

AGS Assertion 5 — Risk management

- 5.85. In order to warrant a positive response to this assertion, an authority must have appropriate arrangements in place. As a minimum, an authority must identify and assess risks and address those identified risks by mitigating or managing them.
- 5.86. Appropriate arrangements will vary and need to be proportionate to the size and nature of the operations of an authority.
- 5.87. Smaller authorities should identify both financial and operational risks. The record should include controls/ mitigation and be formally reported and considered by the authority annually.
- 5.88. Larger authorities are likely to adopt more extensive procedures, which, whilst reflecting the basic principles above, may utilise a risk assessment matrix and undertake more extensive risk arrangements (e.g. a working party to consider risks) and/or a full risk register.
- 5.89. Risks are uncertain events or conditions (not just financial) that if they occur, will affect the authority’s ability to achieve its objectives. The authority generally, and members individually are responsible for risk management.
- 5.90. Typical categories of risks include:
- financial – loss of money;
 - security – fraud, theft, embezzlement;
 - property – damage to property;
 - legal – breaking the law or being sued;
 - IT – failure of IT systems or misuse or data loss; and

There is a risk matrix on the risk register.

- ✓ reputational – actions taken could harm the authority’s public reputation.
- 5.91. ✓ Risks are unavoidable, but they need to be managed either by mitigation or controls such that they are tolerated, treated, transferred or terminated.
- 5.92. ✓ Insurance is a significant way of managing and reducing risks relating to property, cash and legal liability (amongst other things). MWPC have insurance in place as well as a cyber insurance policy.
- 5.93. ✓ Authorities could use a simple risk assessment matrix as follows:

Priority of risk management				
Likelihood of occurrence	Highly Likely (score 3)	Medium (3 x 1)	High (3 x 2)	Very High (3 x 3)
	Possible (score 2)	Low (2 x 1)	Medium (2 x 2)	High (2 x 3)
	Unlikely (score 1)	Very low (1 x 1)	Low (1 x 2)	Medium (1 x 3)
		Negligible (score 1)	Moderate (score 2)	Severe (score 3)
	Impact			

- 5.94. A proforma risk assessment template that authorities can adapt for their own use is included in section 6.

AGS Assertion 6 — Internal audit

- 5.95. Section 4 of the Guide sets out the best practice guidance and needs to be considered by smaller authorities in undertaking an effective internal audit process.
- 5.96. ✓ Authorities should note that it is not part of the internal auditor’s responsibility to review or ‘sign off’ the completed AGAR.
- 5.97. ✓ Internal audit report(s) should inform the authority’s responses to Assertions 2 and 6 in the AGS.
- 5.98. ✓ Internal audit reports should therefore be made available and published to support and inform members considering the authority’s approval of the AGS.

AGS Assertion 7 — Reports from auditors

- 5.99. ✓ Authorities will receive reports from both their internal and external auditors. An authority should consider the matters included in these reports and decide what action it needs to take to prevent recurrence of the issues raised. The consideration and decisions should be included in formal minutes.
- 5.100. ✓ External auditors are required to carry out their work in accordance with the [Code of Audit Practice](#) and supporting guidance issued by the National Audit Office.
- 5.101. [Auditor Guidance Note 2](#) explains the procedures that external auditors follow when undertaking limited assurance engagements at smaller authorities.
- 5.102. ✓ If an authority has not taken actions required in the previous year by the external auditor, they should answer 'No' to this assertion.

All auditor reports are presented to Full Council for consideration.

AGS Assertion 8 — Significant events



- 5.103. 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.
- 5.104. For authorities accounting on a receipts and payments basis, the review of significant events should cover events that occurred during the financial year to ensure that they have been included in the accounting statements where appropriate.
- 5.105. For authorities accounting on an income and expenditure basis, the review of significant events should also cover events that occurred after the financial year-end but before the accounting statements are approved by the authority.

AGS Assertion 9 — Trust funds (local councils only) N/A

- 5.106. Certain local councils have powers to be appointed as trustee of local, usually charitable, trusts and fulfil this role as either custodian or managing trustee.
- 5.107. Charitable trusts in England are regulated by the [Charity Commission](#) which sets out minimum standards of accounting and audit requirements where these are not covered by the Trust Deed. The Charity Commission also requires [annual reporting](#) by registered charities.
- 5.108. The same requirements apply to charities that have re-registered as CIOs (Charity Incorporated Organisations). Authorities need to make sure that all returns for all entities are correctly managed.
- 5.109. A CIC ([Community Interest Company](#)) is not a Charity. Authorities undertaking projects and activities with CICs must be very clear about the separate legal framework that covers these bodies.
- 5.110. If the authority has disclosed that it is a [sole managing trustee](#) it must also complete the associated assertion in the annual governance statement.
- 5.111. Authorities should ensure that each trust or charity has its own bank account. Only amounts paid and received through that account should appear in the accounts of the charity.
- 5.112. If, exceptionally, the authority's bank account is used to receive monies intended for the trust or to pay for any expenditure on behalf of a trust (prior to recovery from the trust account), then these transactions, including any irrecoverable VAT, must be included in the AGAR of the authority as being its own receipts/income and payments/expenditure during the year and to the extent that they are yet to be recovered or paid over reconciled as debtor and creditor amounts. Where the authority finds itself in this position, it should give a 'No' response in Cell 11 which will trigger a qualification in relation to accounts preparation and a 'No' response to Assertion 9 on the Annual Governance Statement.
- 5.113. Where, following legal advice, authorities are wholly managing the assets of a charity, a [Memorandum of Understanding](#) should be in place.

- 5.114. Meetings of the authority when it is acting as charity trustee must take place separately from those of the authority acting as the authority; it is suggested that a separate committee is established. In order to avoid confusion, trust business should always be minuted separately from authority business. Separate notices and agendas for meetings should be issued.
- 5.115. Charity VAT is covered by [VAT Notice 701](#) which is entirely separate from [Notice 749](#) for smaller authorities. Advice should be sought if there is uncertainty.
- 5.116. The value of trust property must not be shown in the authority's books of account and on the AGAR as authority property. Trust assets held by the authority as custodian or managing trustee should, however, be recorded in the authority's asset register and identified there as 'charity assets held by the authority as trustee' with their value excluded from the total.

AGS Assertion 10 — Digital and data compliance

- 5.117. Data protection and security - Using authority-owned email accounts ensures that sensitive information is handled in a controlled environment with appropriate security measures. This aligns with GDPR principles such as data minimisation, integrity and confidentiality.
- 5.118. Accountability and transparency - authority-owned email accounts provide a clear  record of communications, which is essential for transparency and accountability. This helps in maintaining an audit trail and ensures all authority-related communications are accessible for review if needed.
- 5.119. Consistency, trust and professionalism - it is best practice to use .gov.uk domains for smaller authorities' emails and websites (excluding parish meetings). This helps maintain a consistent and professional image for the authority and ensures all communications are easily identifiable as coming from the authority. This is increasingly important as cyber scams are on the rise. For support on setting up a gov.uk domain for your smaller authority you can follow the [guidance on moving your parish council to a .gov.uk domain](#). 
- 5.120. Having authority-owned email accounts also makes Data Subject Access and Freedom of Information Requests easier to manage.
- 5.121. Compliance with policies - All authorities should have an IT policy that mandates the use of authority-owned email accounts for official business. These policies are designed to ensure that all communications are conducted in a manner that is consistent with the authority's standards and legal obligations
- 5.122. IT Policies - An IT policy prevents misunderstandings when using IT equipment for authority business and makes sure that there can be no excuses for anyone in your authority not protecting their data or working safely. If your authority does not have a policy, you might like to use this [IT policy template](#). It is important to personalise the template for the specific use of your authority and add links to guidance where needed.
- 5.123. Website accessibility - Where a smaller authority is subject to the requirements of website accessibility it does not have to buy a new website to comply with accessibility law if it places a disproportionate burden on the authority. At a minimum

All parish council domains

The council has an Information & Data Protection Policy in place which was last reviewed in 2019 and needs reviewing and updating again in due course to ensure that it meets the digital and data compliance criteria fully.

This is to do, we have undertaken some steps to make the website more accessible over the last few years. There is still a bit to do and we have a website accessibility tool to check through the website.

The parish council displays a accessibility statement on the website.

all authorities' websites must include an accessibility statement on their website and keep it under regular review. This statement should include reasons for not meeting accessibility requirements, ways to source alternative copies of non-accessible documents and a point of contact.

- 5.124. Data Protection - To ensure compliance with data protection regulations, smaller authorities must:
- Appoint a Data Protection officer to oversee data protection and ensure compliance with GDPR.
 - Conduct regular data audits to identify what personal data is held, how it is used and make sure it is processed lawfully.
 - Implement a Data Protection policy on data handling, storage and sharing.
 - Provide regular training to ensure all staff and members are trained on data protection principles and practices.
 - Secure data using appropriate technical and organisational measures to protect personal data from breaches.
- 5.125. The [Freedom of Information Act](#) places a duty on every public authority to adopt and maintain a publication scheme which details the publication of information by the authority and is approved by the Information Commissioner; adoption of the [Information Commissioners Office model publication scheme](#) meets this requirement.
- 5.126. In addition to this the [Transparency Code for Smaller Authorities](#) requires parish councils, internal drainage boards, charter trustees and port health authorities with an annual turnover not exceeding £25,000 to publish certain information set out in the code. This enables local electors and local taxpayers to access relevant information about the authority's accounts and governance.
- 5.127. Smaller Authorities with total turnover or expenditure greater than £25,000 should as best practice comply with the [Local Government Transparency Code 2015](#); the government believes that in principle all data held and managed by local authorities should be made available to the public unless there are specific sensitivities to doing so.
- 5.128. Monitoring an authority's compliance with the relevant transparency code is not part of the external auditor's limited assurance review of the AGAR. It would however be expected that internal auditors would review this control area.

Accounting statements

Best practice and examples for each of the lines in Section 2 of the AGAR are as follows:

Reporting on income and expenditure basis

- 5.129. Current rules require authorities where the gross income or expenditure for the year (whichever is the higher) has exceeded the threshold of £200,000 for a period of three continuous years, to report their financial details on an income and expenditure (I&E) basis, from the third year onwards. Authorities operating below the £200,000 threshold have the option to report either on an income and expenditure basis or on a receipts and payments (R&P) basis.

- 5.130. For authorities with annual turnovers between £200,000 and £6.5 million the AGAR must be prepared on an I&E basis. In I&E accounts, the transactions for the year comprise all those instances in the twelve months where the authority has received economic benefits or given others economic benefits (irrespective of the year in which they are paid for).
- 5.131. Authorities producing I&E accounts with debtors, creditors and year end cut-off will generally operate their accounting system using proprietary accounting software. This will enable accurate tracking of transactions that straddle two accounting periods. MWPC use Rialtas Omega software.
- 5.132. When preparing year-end adjustments, authorities need to take into account
- deciding on a level of materiality for adjustments – income and expenditure needs to be shown fairly, but excessive accuracy is not beneficial;
 - making sure that a record is retained of the adjustments that were made in preparing the income and expenditure accounts for the previous financial year;
 - examining entries in the cash book before 31 March for possible receipts in advance and prepayments and entries after 31 March for possible debtors and creditors;
 - examining invoices after 31 March for possible debtors and creditors;
 - considering whether the authority has any other obligations arising from events that took place before 31 March that mean it will not be able to avoid making a payment at some time after 31 March.
- 5.133. In I&E accounts the amounts of VAT collected from customers, paid to suppliers, and payable to, or repayable from, HMRC will be posted to a balance sheet account which will result in a creditor due to, or debtor from, HMRC. In this situation, all entries on the AGAR will be net of VAT (goods value only).
- 5.134. If officers are unclear, they should seek advice at the time from membership bodies and professional advisers.

Reporting on receipts and payments basis

N/A

- 5.135. The R&P basis requires authorities only to consider their actual bank and cash transactions. The entries for the AGAR will usually be taken straight from the summary totals in the cash book
- 5.136. In R&P accounts, any VAT charged to customers and the VAT refund received from HMRC will be included in Line 3 (total other receipts).
- 5.137. The amount of VAT paid to suppliers and any paid to HMRC will be included in Line 6 (all other payments).
- 5.138. VAT claims submitted to HMRC but not received will not appear anywhere on the AGAR.

Joint committees and arrangements

As already detailed in this document MWPC have a number of joint projects with MTC

- 5.139. Some authorities share responsibility for areas of operation such as Burial Grounds. Until 31 March 2015 these committees submitted their own AGAR and all transactions relating to them were excluded from the holding or other controlling authorities.

- 5.140. This has changed and now each authority is required to include the share of both receipts or income (line 3) and payments or expenditure (line 6) applicable to them according to the joint agreement percentage. It is not acceptable to net the amounts and include only a share of surplus or deficit.
- 5.141. This percentage may not be equal but should ensure that committee balances are reported in full between the authorities without duplication or omission. It may be beneficial to annually minute the share to ensure that electors and external auditors are informed.
- 5.142. Authorities also need to account for their share of the bank balance (in line 8) and the reconciliation figure in either earmarked reserves (line 7) or for those using an I&E basis as a debtor or creditor in the line 7 to line 8 reconciliation.
- 5.143. Joint arrangements are not bodies corporate and may not own assets, hold bank accounts in their own name, have employees or enter into any form of contract.
- 5.144. Fixed Assets of joint arrangements and committees should be included in the register of the holding or managing authority as at 1st April 2015, or that of the authority that purchased them subsequently.
- 5.145. All authorities in a joint arrangement need to communicate with one another. If an original formation document cannot be found, the constituent bodies need to make and record proper decisions about how the arrangement is set up and how the income, expenditure, assets and liabilities are owned and accounted for in each participating body's AGAR.
- 5.146. An example of the accounting treatment is as follows:

Joint committee accounting						
		Large authority AGAR I&E	65% share	Committee accounts 100%	35% share	Small authority AGAR R&P
Line 1	Brought forward	506,500		10,000		63,500
Line 2	Precept	450,000	0	0	0	30,000
Line 3	Other income	163,000	13,000	20,000	7,000	7,000
Line 4	Wages	160,000	0	0	0	15,000
Line 5	Loan repayments	12,000				
Line 6	Other Payments	359,100	9,100	14,000	4,900	15,250
Non AGAR	Surplus / (deficit) for year			6,000		
Line 7	Carried Forward	588,400	3,900	16,000	2,100	70,250
Reconcile	Committee Creditor / debtor	10,400	3,900			
	Committee EMR				2,100	5,600

Line 8	Bank	598,800		16,000		70,250
Line 9	Fixed assets	4,000,000				150,000
Line 10	Borrowings	90,000				

AGAR Accounting Statements

AGAR Line 1 - Balances brought forward

- ✓ 5.147. This entry should always equal line 7 of the year before.
- ✓ 5.148. This entry should always agree with the final figure confirmed by the external auditor.
- 5.149. If for any reason (such as accounting basis change) it has been restated or adjusted, this should be noted and an explanation included with the variances.
- 5.150. Note that where entries are restated, comparatives must also be restated.

AGAR Line 2 - Precept or Rates and Levies

- ✓ 5.151. This entry should include only the precept or levy.
- ✓ 5.152. It should not include any grants or other receipts, even if they are received at the same time from the same source as the precept or levy.
- 5.153. If there is any doubt about the amount to be included, it should be cross referenced against the figures published by [MHCLG](#).

AGAR Line 3 - Total other receipts

- 5.154. All receipts that are not the precept go in line 3. This will include grants, self-generated income and sundry income. The total of lines 2 and 3 should agree to the total income on the cash book (R&P) or income summary (I&E).
- ✓ 5.155. Proceeds from the disposal of fixed assets by smaller authorities are known as capital receipts and are subject to statutory controls. Such proceeds cannot be used for revenue purposes and can only be used for capital purposes - that is the purchase of fixed assets, the significant enhancement of fixed assets, the making of capital grants, or the repayment of long-term loans. Authorities should keep separate records so that they can demonstrate compliance with this requirement.
- 5.156. Where the total proceeds from the sale of a fixed asset is below a specified amount, currently £10,000, it is deemed to be de minimis and these requirements do not apply.
- 5.157. This does not affect the requirement to include such amounts in line 3 when they are received, but is necessary to ensure that the authority complies with the appropriate statutory provisions.
- 5.158. Proper practices in respect of any [Community Infrastructure Levy \('CIL'\)](#) passed to a local council are set out in Section 2.
- 5.159. [Regulation 62A of the 2010 Regulations](#) sets out special reporting requirements (separate from the AGAR) in respect of CIL receipts and expenditure. In addition, the principal authority may (but need not) recover CIL not spent by the local council within five years of receipt.
- 5.160. Local councils should therefore keep records of the date and amount of CIL receipts and account for expenditure on a 'first in, first out' basis. CIL and any grants received
 - ✓ that are unspent at the year-end should be taken to an earmarked reserve.

AGAR Line 4 - Staff Costs

- 5.161. Every authority that has any paid officers or staff is required to be registered as an employer with HMRC. Parish Clerks in receipt of remuneration are always employees. ✓
- 5.162. The amount in line 4 should comprise gross salary, employer's National Insurance, employer's pension contributions and any taxable allowances processed through the payroll. ✓ The travel allowance which the Caretaker receives is processed through HMRC and is included under this line
- 5.163. Expenses paid to clerks who work from home that would go through line 6 if the authority had an office (stationery, mileage etc) should not be included in line 4.
- 5.164. Payments for agency staff and other contractors should go into box 6.

AGAR Line 5 - Loan interest/capital repayments

- ✓5.165. For those authorities with no borrowing, £0 should always be entered in this line.
- 5.166. For those that have borrowed from the [PWLB](#), the figure will be the capital and interest payments made in the year in accordance with the PWLB repayment schedule. For those authorities accounting under the income and expenditure basis, the amount in Line 5 should be adjusted for the impact of interest accrued (but not paid) at the respective year ends, if material.
- 5.167. Interest paid on assets held on leases and hire purchase agreements should also be included, but not operating lease fees.

AGAR Line 6 - All other payments

- 5.168. Every payment made by the authority that is not included in line 4 (wages) or line 5 (loan repayments) should be included in line 6. ✓
- 5.169. Only payments made by the authority should be included in line 6 – payments made through the bank account of a charity or other body should never be included. ✓
- 5.170. The total of lines 4, 5 and 6 should agree with the total movements out of the cash book (R&P) or the expenditure summary (I&E) for the year. ✓

AGAR Line 7 - Balances carried forward

- 5.171. For an authority which prepares its AGAR on the R&P basis, line 7 will always equal line 8. There are no circumstances where they will differ.
- 5.172. Where an authority prepares its accounts on the I&E basis, the balance sheet total of reserves will not match the bank reconciliation due to debtors, prepayments, creditors and accruals. ✓
- 5.173. A reconciliation between lines 7 and 8 should be prepared that will always agree to the accounting records. ✓

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

- 5.174. Short-term investments are defined in paragraph 2.23 of the guide.

- 5.175. Where an authority holds short-term investments such as deposit or savings accounts, all year-end balances must be reported in detail within the bank reconciliation and be included in the sum of line 8. Auditors will seek to confirm these account balances from time to time.
- ✓
- 5.176. The legal framework for Local Government investments does not categorise individual providers, but at present the CCLA LAPF is classified as a long-term investment.
- 5.177. If there is any uncertainty as to whether an account classifies as a short- or long-term investment, written advice should be sought in advance of the year-end.

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

Fixed assets:

- 5.178. The term 'fixed assets' mean property, plant and equipment with a useful life of more than one year used by the authority to deliver its services. Fixed assets are also known as non-current assets.
- ✓
- 5.179. Fixed assets acquired in any year should be added to the asset register for management purposes. For accounting purposes, acquisitions and disposals of fixed assets should be treated as any other purchase or sale and recorded as part of annual payments or receipts, expenditure, or income.
- ✓
- 5.180. Section 2 states that 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 capital acquisition and disposal transactions recorded during the year.
- ✓
- 5.181. If for some reason the authority decides that the basis of valuation should be changed, the change must be applied consistently to all relevant classes of fixed assets. In such an event, the value shown in line 9 for the previous year should also be changed to the new basis and clearly marked as 'RESTATED'.
- 5.182. The authority should provide a justification and explanation for the change in the basis of reporting, which should be recorded in the minutes of the authority. It is not expected that the basis would change more than once or possibly twice.
- 5.183. Where assets have been revalued either during the year or between the year-end date and the date of approval of the AGAR using an existing basis, the prior year will not need to be restated.
- 5.184. Assets sited on third party property remain assets of the authority. It is essential that authorities are in possession of documentary evidence of permission to site such assets on third party land. This evidence may consist of a formal lease or simply permission to occupy.
- ✓

Long-term investments:

- 5.185. An authority may hold assets in the form of long-term investments. Long-term investments are defined in paragraph 2.26. On acquisition, long-term investments should be recorded in the cash book as expenditure and therefore appear as part of the total in line 6 (all other payments). Any asset created in this way should also be

- recorded on the asset register at its purchase cost. At year-end the asset will also appear within the sum at line 9.
- 5.186. When an authority sells a long-term investment and returns the funds to the bank account, this is treated as income on the AGAR. Such realisations (other than from CCLA's LAPF) if exceeding £10,000, will constitute Useable Capital Receipts. Authorities undertaking such transactions should assess the annual turnover implications before carrying out the transaction.
- 5.187. Where an authority acquires an investment with a fixed maturity date (for example, a three-year savings bond), the investment should be accounted for as expenditure in the year (line 6) and as an increase in assets and long-term investment (line 9) until its maturity. At maturity, the total (gross) proceeds should be recorded as income in line 3 (total other receipts) and the asset removed from the register. A reinvestment should result from an affirmative decision (whether of council or delegated) and thus constitutes a new transaction.
- 5.188. Any transaction costs should be recorded as other expenditure in line 6. At maturity, the original acquisition value of the investment asset (which will remain unchanged over its term for the purposes of the AGAR) should be removed from the total in line 9.
- 5.189. Long-term investments should be recorded in the asset and investments register at original cost at acquisition (the purchase price) which for accounting purposes will remain unchanged until disposal. It is recognised that the market value of long-term investments may change over time; therefore, at each year end, the RFO should make a note in the asset register of the notional market value of each investment as at 31 March to inform readers.
- 5.190. Any real (crystallised) gain or loss compared to purchase cost will only ever be accounted for at the time of disposal when the total proceeds from the investment will be included in line 3.
- 5.191. Dividend or interest received should be included in line 3 once received into the bank account or added to the value in line 9 if reinvested.
- 5.192. When the authority has incurred expenditure by making a loan, grant or other financial assistance to a third party, this transaction should be recorded as an expenditure item in the cash book. Any loan or other repayable amount should be added to the asset and investments register.
- 5.193. The outstanding amount of any third-party loan at 31 March each year, excluding interest, should be reported in the sum of line 9.
- 5.194. Any repayment of a loan or part of it, or any interest received should be recorded as an income item in the cash book when received and reported in line 3. This receipt will also be reflected as an increase in line 7 (balances carried forward). Any repayments of loan principal must also be applied to reduce the amount of the loan outstanding on the asset and investments register.

AGAR Line 10 - Total borrowings

- 5.195. This figure will be the total amount outstanding at 31 March. If the balance includes PWLB loans, total PWLB borrowings at 31 March should agree with the [published record](#).
- 5.196. The capital value of instalment finance, including HP or leases which have not been classed as borrowing by MHCLG, should not be included here.

AGAR Accompanying information

- 5.197. Authorities are required to provide to the external auditor certain supporting documentation for the accounting statements in section 2 of the AGAR, where the AGAR is subject to review by the external auditor.
- 5.198. Each external auditor will specify the information they require and the expected format and communicate directly with the authority. Officers should ensure that their contact details are up to date for this purpose.

Bank reconciliation:

- 5.199. The template included in this section is acceptable.
- 5.200. Authorities with more complicated affairs may wish to include more detail.

Explanation of significant variances:

- 5.201. 'Significant' is defined as "being worthy of attention". A significant variance is one that would be of interest to the authority and to the public when looking at the figures in Section 2 of the AGAR. As per [NAO AGN 02](#), that is more than 15% or over £100,000.
- 5.202. The purpose of showing comparative values in financial statements is so that the reader can observe and note any changes in levels of activity from one year to the next. The absence of significant variances from one year to the next implies that the authority has continued to provide budgeted services at the same level and approximately at the same cost as previously.
- 5.203. The reason for providing the explanation of significant variances to the external auditor is to support the auditor's review of the figures in Section 2 and to demonstrate the authority's understanding of its accounts and their movements. Where there are significant differences, the external auditor may be concerned that the figures for the current year could be incorrect. Authorities will be able to remove this doubt by providing clear and complete narrative and numerical explanations for the differences.
- 5.204. For example, it is a reasonable expectation that staff costs would rise each year only by the level of wage inflation. Thus, if the entry in line 4 had risen by around the RPI, this could reasonably be assumed to be attributable to a cost of living increase. However, if the change was significantly higher, then the authority would need to explain the reason for the increase, to demonstrate that a mistake had not been

made in recording staff costs. If the explanation was that the authority had employed more staff or changed officer hours, this should be set out in a summary to be provided to the auditor.

- 5.205. Any change, or even the absence of change when one might be expected, can be considered as significant and the RFO should be prepared to explain any figure presented in the accounting statements. ✓
- 5.206. Where the value in line 7 does not equal the value in line 8, this difference should be explained. This difference will only occur in cases where the authority's accounts are presented on an I&E basis. ✓
- 5.207. In deciding what needs to be explained, authorities should think about noting the following:
- ✓ ● One-off items of spending or income from last year and this year;
 - Regular items of spending and income where the relevant activity has risen or fallen between the two years or where prices have not changed in line with inflation;
 - Items of spending and income that used to be regular, but which were made for the last time last year and do not feature in the current year (ceased activities and facilities);
 - Items of spending and income that were made for the first time in the current year and will be made regularly in future years (new activities and facilities).
- 5.208. As authorities have no legal powers to hold revenue reserves other than those for reasonable working capital needs, or for specifically earmarked purposes, whenever an authority's year-end general reserve is less than three months or more than twelve months of net revenue expenditure an explanation should be provided to the external auditor. ✓

Exemption Certificate from External Audit

- 5.209. Where an authority meets the criteria and wishes to certify itself exempt from a limited assurance review, it will fill out Form 2 of the AGAR which includes the exemption certificate
- 5.210. The exemption certificate is subject to the same deadlines as all other parts of the AGAR and authorities claiming exemption must ensure that they have approved and published their full AGAR in accordance with the transparency code.
- 5.211. The exemption certificate is a summary of the figures in the main part of the AGAR. No netting off is permitted to reduce the balances to below the £25,000 limit. Where expenditure has been funded by items such as grants or donations, the receipts and payments may not be netted off.
- 5.212. Total annual gross income is the sum of lines 2 and 3.
- 5.213. Total annual gross expenditure is the total of lines 4, 5 and 6.

Merged or sub-divided authorities

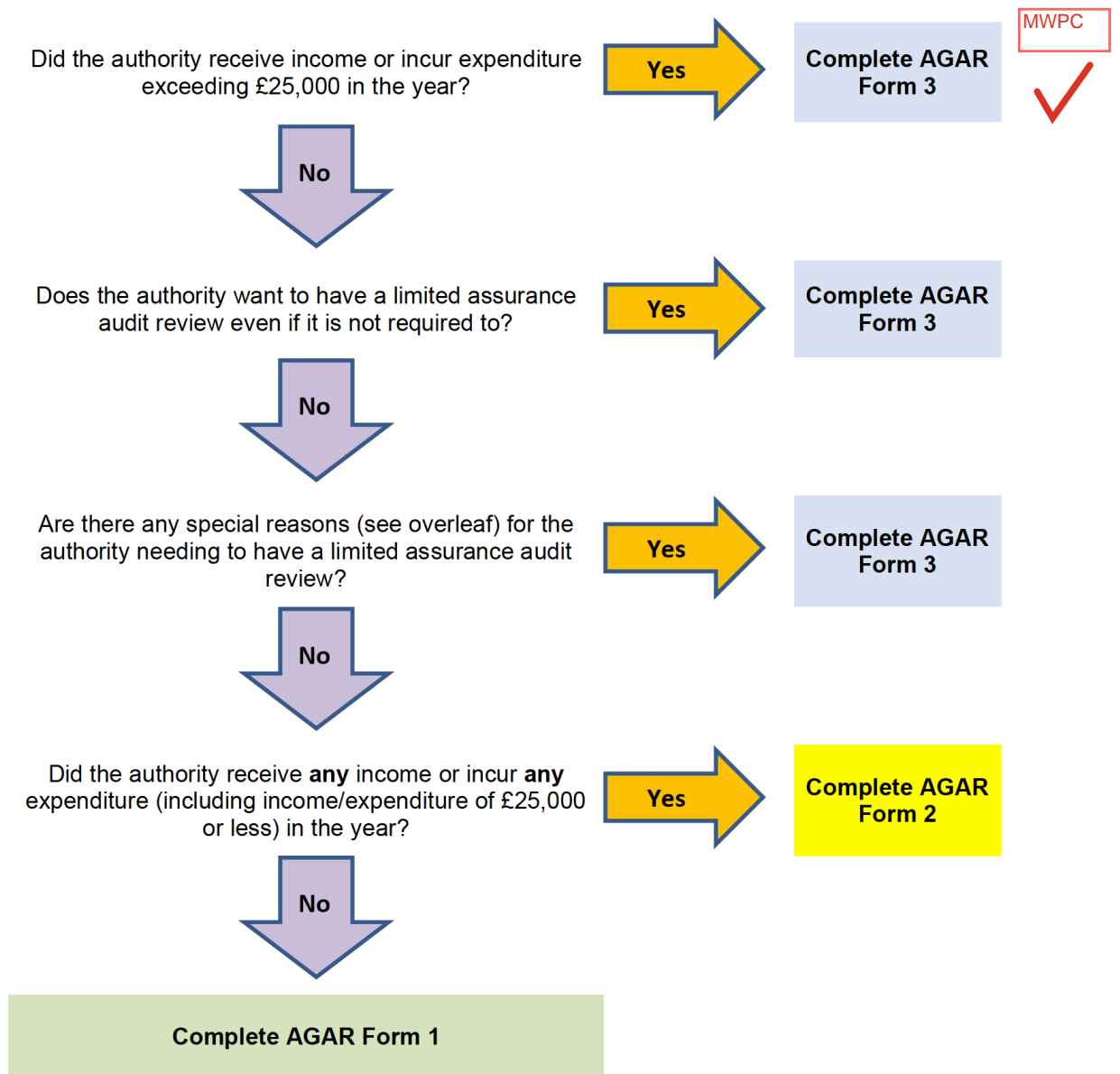
- 5.214. For information on reporting for merged or sub-divided authorities refer to the information on Combinations of Public Sector Bodies taken from CIPFA's 'Code of Practice on Local Authority Accounting in the United Kingdom'. It is provided for guidance only and is not intended to be prescriptive in any way. Authorities should seek their own advice when considering such arrangements.

SECTION SIX — APPENDICES

Annual Governance Statements

Flow chart one — All other authorities

Annual Governance and Accountability Return



Please note that where an authority chooses or is required to complete AGAR Form 3 a fee will be payable

SPECIAL REASONS

If any of these statements is true, the authority must complete AGAR Form 3

1. The financial year is one of the first 3 years of the authority's existence;
2. In relation to the previous financial year, the external auditor:
 - a. has issued a public interest report in respect of the authority or any entity connected with it;
 - b. has made a statutory recommendation to the authority, relating to the authority or any entity connected with it;
 - c. has issued an advisory notice under paragraph 1(1) of Schedule 8 to the Audit and Accountability Act 2014 ("the Act") (other than a notice that has subsequently been withdrawn);
 - d. has commenced judicial review proceedings under section 31(1) of the Act; or
 - e. has made an application under section 28(1) of the Act for a declaration that an item of account is unlawful (other than an application that has been withdrawn or in respect of which the court has refused to make the declaration); or
3. In relation to the previous financial year, the court has declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

AGAR Form 1 for authorities other than parish meetings with no income or expenditure

The authority must ensure that before 1 July its Chairman or Responsible Financial Officer (RFO):

- 1) completes the certificate of exemption and declaration of no accounts (Part 1a, page 2), including:
 - a) a confirmation that no income was received nor expenditure incurred;
 - b) a statement of annual gross income in the year (0);
 - c) a statement of annual gross expenditure in the year (0);
 - d) a statement of balances held as at 31 March;
 - e) the Chairman's or RFO's signature;
 - f) the date on which the certificate of exemption was signed;
 - g) the date on which the certificate of exemption was approved (with minute reference);
 - h) the Chairman's or RFO's name, address, telephone number and email address; and
 - i) the name and address of the external auditor;
- 2) sends the completed certificate of exemption to the external auditor; and
- 3) publishes the completed certificate of exemption on a suitable website.

AGAR Form 2 for authorities (other than parish meetings) with neither income nor expenditure exceeding £25,000

The authority must ensure that before 1 July:

- 1) the certificate of exemption (page 3) is completed and includes:
 - a) a statement of annual gross income in the year;
 - b) a statement of annual gross expenditure in the year;
 - c) the Chairman's and Responsible Financial Officer (RFO)'s signatures;
 - d) the date(s) on which the certificate of exemption was signed;
 - e) the date on which the certificate of exemption was approved (with minute reference);
 - f) a contact telephone number and email address for the authority; and
 - g) its website address;
- 2) the completed certificate of exemption is sent to the external auditor;
- 3) the internal audit report for the year (page 4) is completed, signed and dated by the internal auditor;
- 4) the annual governance statement (page 5: Section 1) is:
 - a) completed;
 - b) formally approved at a meeting of the authority, with date and minute reference inserted; and
 - c) signed by the Chairman and Clerk;
- 5) summary accounting statements (page 6: Section 2) are
 - a) completed;
 - b) signed and dated by the RFO prior to being presented for approval;
 - c) formally approved at a meeting of the authority with date and minute reference inserted; and
 - d) signed by the Chairman; and
- 6) copies of:
 - a) the completed certificate of exemption;
 - b) the completed, signed and dated annual internal audit report;
 - c) the completed, approved, dated and signed annual governance statement;
 - d) the completed, approved, dated and signed summary accounting statements;
 - e) an analysis of variances
 - f) a bank reconciliation;
 - g) notice of the period for the exercise of public rights; and
 - h) other information required by Regulation 15 (2) of the Accounts and Audit Regulations 2015 are published on the authority's website or another suitable website.



AGAR Form 3 for smaller authorities not seeking or not eligible for exemption from audit

The authority must ensure that, before 1 July:

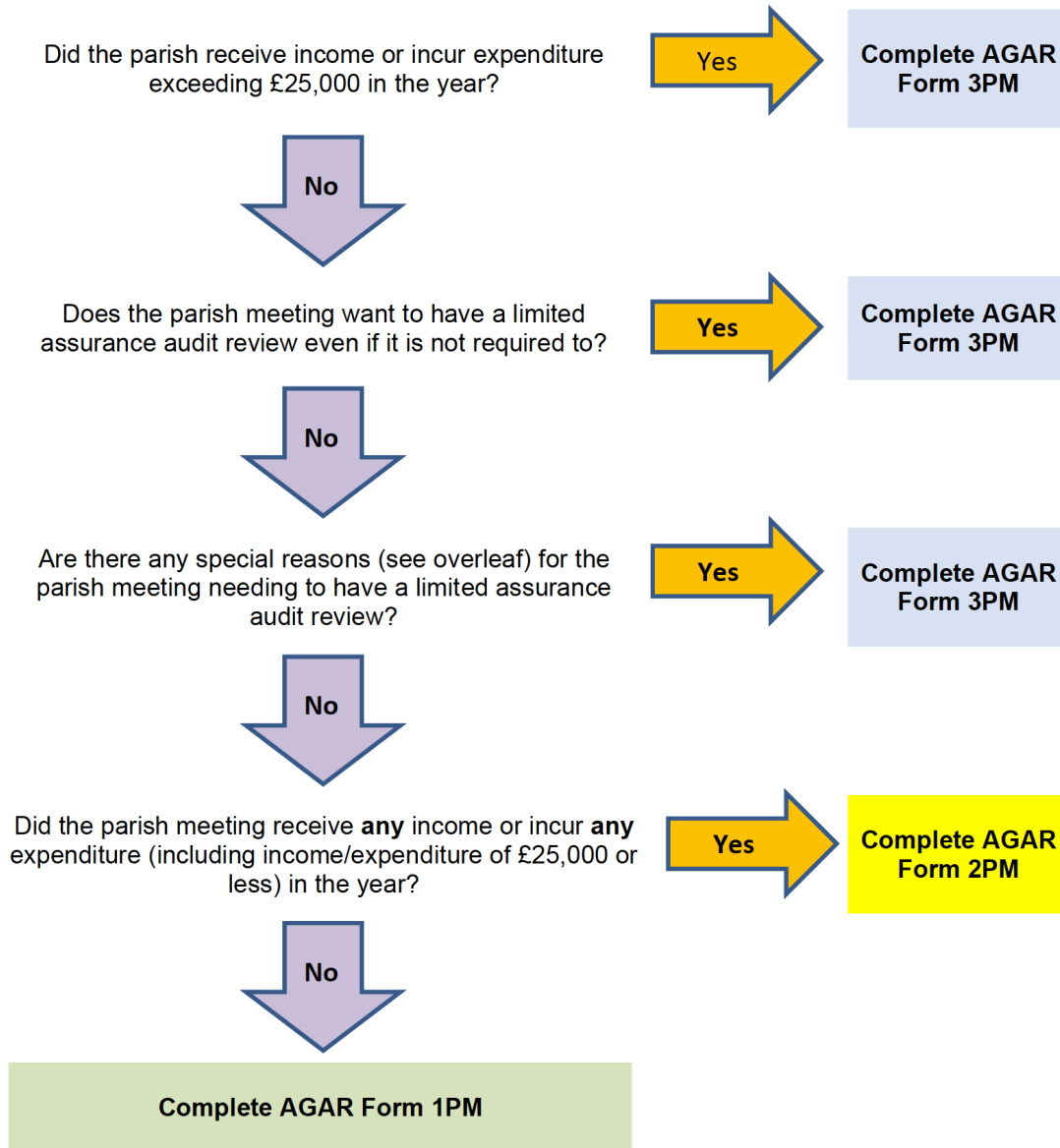
- 1) the internal audit report for the year (page 3) is completed, signed and dated by the internal auditor;
- 2) the annual governance statement (page 4: Section 1) is:
 - a) completed, with an explanation of any 'No' responses and a description of how the authority will address the weaknesses identified;
 - b) formally approved at a meeting of the authority, with date and minute reference inserted; and
 - c) signed by the Chairman and Clerk;and includes the authority's website address, where other information not forming part of the annual governance statement but required by the Transparency Codes may be found;
- 3) the accounting statements (page 5: Section 2) are
 - a) completed;
 - b) signed and dated by the Responsible Financial Officer (RFO);
 - c) subsequently approved at a meeting of the authority with date and minute reference inserted; and
 - d) signed by the Chairman; and
- 4) the authority's name is entered in the box at the head of the External Auditor Report and Certificate (page 6: Section 3) ; and
- 5) the RFO has set a date for the commencement of the period for the exercise of public rights;
- 6) copies of:
 - a) the completed annual governance statement (Section 1), signed by the Chairman and Clerk;
 - b) the accounting statements (Section 2) signed and dated by the RFO and Chairman;
 - c) the External Auditor Report and Certificate (Section 3) showing the name of the authority only;
 - d) a bank reconciliation as at 31 March;
 - e) an explanation of any significant year-on-year variances in the accounting statements;
 - f) notification of the period for the exercise of public rights;
 - g) the Annual Internal Audit Report; and
 - h) any other documents requested by the auditorare sent to the external auditor.
- 7) copies of:
 - a) the completed annual governance statement (Section 1), signed by the Chairman and Clerk; and
 - b) the accounting statements (Section 2) signed and dated by the RFO and Chairman are published on the authority's website or another publicly accessible website, together with:
 - c) notice of the period for the exercise of public rights; and
 - d) a declaration that the accounting statements are as yet unaudited.

Once the external auditor has completed and is able to give an opinion on the limited assurance review, the Annual Governance and Accountability Return including a completed Section 3 will be returned to the authority. The authority must then ensure publication on its website (or another suitable website) not later than 30 September of the complete Annual Governance and Accountability Return, comprising Sections 1, 2 and 3, including notice of the conclusion of audit and any amendments made to the accounting statements as a result of the limited assurance review.

Publication of the Internal Audit Report is also recommended.

Flow chart two — Parish meetings

Annual Governance and Accountability Return



Please note that where a parish meeting chooses or is required to complete AGAR Form 3PM a fee will be payable

SPECIAL REASONS

If any of these statements is true the parish meeting must complete AGAR Form 3PM

1. The financial year is one of the first 3 years of the parish's existence;
2. In relation to the previous financial year, the external auditor:
 - a) has issued a public interest report in respect of the parish meeting or any entity connected with it;
 - b) has made a statutory recommendation to the parish meeting, relating to the parish or any entity connected with it;
 - c) has issued an advisory notice under paragraph 1(1) of Schedule 8 to the Audit and Accountability Act 2014 ("the Act") (other than a notice that has subsequently been withdrawn);
 - d) has commenced judicial review proceedings under section 31(1) of the Act; or
 - e) has made an application under section 28(1) of the Act for a declaration that an item of account is unlawful (other than an application that has been withdrawn or in respect of which the court has refused to make the declaration); or
3. In relation to the previous financial year, the court has declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

AGAR Form 1PM for parish meetings with no income or expenditure

Before 1 July the Chairman of the parish meeting must:

- 1) complete the certificate of exemption and declaration of no accounts (Part 1, page 2), including:
 - a) a confirmation that no income was received nor expenditure incurred in the year;
 - b) a statement of annual gross income in the year (0);
 - c) a statement of annual gross expenditure in the year (0);
 - d) a statement of balances held as at 31 March;
 - e) the Chairman's signature;
 - f) the date on which the certificate of exemption was signed;
 - g) the Chairman's name, address, telephone number and email address; and
 - h) the name and address of the external auditor;
- 2) send the completed certificate of exemption to the external auditor; and
- 3) ensure that a copy of the completed certificate of exemption is published on an appropriate website or placed on public display in the local area for a period of at least 14 days.

AGAR Form 2PM for parish meetings with neither income nor expenditure exceeding £25,000

Before 1 July the Chairman of the parish meeting must ensure that:

- 1) the certificate of exemption (page 3) is completed and includes:
 - a) a statement of annual gross income in the year;
 - b) a statement of annual gross expenditure in the year;
 - c) the signature of the Chairman;
 - d) the date on which the certificate of exemption was signed;
 - e) the date on which the certificate of exemption was approved (with minute reference); and
 - f) the telephone number and email address of the Chairman;
- 2) the completed certificate of exemption is sent to the external auditor;
- 3) the internal audit report for the year (page 4) is completed, signed and dated by the internal auditor;
- 4) the annual governance statement (page 5: Section 1) is:
 - a) completed;
 - b) formally approved at a parish meeting, with date and minute reference inserted; and
 - c) signed by the Chairman;
- 5) summary accounting statements (page 6: Section 2) are
 - a) completed;
 - b) signed and dated by the Chairman as Responsible Financial Officer (RFO) prior to being presented for approval;
 - c) formally approved at a parish meeting with date and minute reference inserted; and
 - d) signed by the Chairman to certify that they have been approved; and
- 6) copies of:
 - a) the completed certificate of exemption;
 - b) the completed, signed and dated annual internal audit report;
 - c) the completed, approved, dated and signed annual governance statement;
 - d) the completed, approved, dated and signed summary accounting statements;
 - e) an analysis of variances
 - f) a bank reconciliation;
 - g) notice of the period for the exercise of public rights; and
 - h) other information required by Regulation 15 (2) of the Accounts and Audit Regulations 2015 are published on an appropriate website or placed on public display in the local area for a period of at least 14 days.

AGAR Form 3PM for parish meetings not seeking or not eligible for exemption from audit

The Chairman of the parish meeting must ensure that, before 1 July:

- 1) the internal audit report for the year (page 3) is completed, signed and dated by the internal auditor;
- 2) the annual governance statement (page 4: Section 1) is:
 - a) completed, with an explanation of any 'No' responses and a description of how the authority will address the weaknesses identified;
 - b) formally approved at a parish meeting, with date and minute reference inserted; and
 - c) signed by the Chairman;
- 3) the accounting statements (page 5: Section 2) are
 - a) completed;
 - b) signed and dated by the Chairman as Responsible Financial Officer (RFO);
 - c) subsequently approved at a meeting of the authority with date and minute reference inserted; and
 - d) signed by the Chairman to certify that they have been approved; and
- 4) the name of the parish meeting is entered in the box at the head of the External Auditor Report and Certificate (page 6: Section 3);
- 5) the Chairman as RFO has set a date for the commencement of the period for the exercise of public rights;
- 6) copies of:
 - a) the completed annual governance statement (Section 1), signed by the Chairman;
 - b) the accounting statements (Section 2) signed by the Chairman as RFO and certified by the Chairman as having been approved;
 - c) the External Auditor Report and Certificate (Section 3) showing the name of the authority only;
 - d) a bank reconciliation as at 31 March;
 - e) an explanation of any significant year-on-year variances in the accounting statements;
 - f) notification of the period for the exercise of public rights;
 - g) the Annual Internal Audit Report; and
 - h) any other documents requested by the auditorare sent to the external auditor.
- 7) copies of:
 - a) the completed annual governance statement (Section 1), signed by the Chairman; and
 - b) the accounting statements (Section 2) signed and dated by the Chairman as RFO and certified by the Chairman as having been approvedare published or placed on public display in the local area for a period of at least 14 days, together with:
 - c) notice of the period for the exercise of public rights; and
 - d) a declaration that the accounting statements are as yet unaudited.

Once the external auditor has completed and is able to give an opinion on the limited assurance review, the Annual Governance and Accountability Return including a completed Section 3 will be returned to the Chairman of the parish meeting.

The Chairman must then ensure that, not later than 30 September, the complete Annual Governance and Accountability Return, comprising Sections 1, 2 and 3, including notice of the conclusion of audit and any amendments made to the accounting statements as a result of the limited assurance review, is published on an appropriate website or placed on public display in the local area for a period of at least 14 days.

Publication of the Internal Audit Report is also recommended.

Example Financial Risk Management template

A simple risk register might look something like this:

Happyville Town Council — Financial Risk Management Record

Risk area	Risk identified	Level of risk (H/M/L)	Management of risk	Action required	Review date
Section one: Areas where there may be scope to use insurance to help manage risk					
Property and contents owned by the council	Loss or damage	H	An up-to-date register of assets and investments	Review quarterly by council, annually by IA Check website list correct as of ****	
Damage to third party property or individuals	Public liability	H	Property maintenance and insurance cover	Insurance held with ****, renewal date of ****, reviewed by council on **** and by IA	
Consequential loss of income or the need to provide essential services following critical damage, loss or non-performance by a third party	Public liability	H	Annual review of risk and the adequacy of cover	Value of insurance ****, held with ****, reviewed annually by council on **** and by IA	
Loss of cash through theft or dishonesty	Fidelity guarantee	L		Level ****, who with ****, internal controls checked by council on **** and IA	
Legal liability as a consequence of asset ownership	Public liability	H	Property maintenance and insurance cover	Level of cover ****, renewal date ****, mtce schedule reviewed on ****, inspection regime by ****	
Section two: Working with others to help manage risk					
Security for vulnerable buildings, amenities or equipment		M		Inspection regime – councillors and paid inspectors reviewed ****, reporting systems	
The provision of services being carried out under agency/partnership agreements with principal authorities	Standing orders and financial regulations dealing with the award of contracts	L		Reviewed quarterly by council annually (last on ****) by IA all partner's risk assessed and multiple	

				quotes obtained and compared in minutes (check web entries clear)	
Banking arrangements, including borrowing or lending	Detect and deter fraud or corruption	L		Financial regs and IA review on ****	
Ad hoc provision of amenities/facilities for events to local community groups	Public Liability	L		Ask all for hirers insurance, financial regulation	
Vehicle or equipment lease or hire		L		Hire from reputable companies, monitor by council	
Trading units (leisure centres, playing fields, burial grounds, etc.)	External contractors for maintenance	L		Or staff used – budget monitoring, employment law followed	
Professional services (architects, accountancy, design, etc.)	Standing orders and Financial regs deal with the awarding of contracts	L		County association for legal or use **** IA reviewed regularly, others based on best available advice reviewed ****	
Section three: Self-managed risk					
Proper financial records	In accordance with statutory requirements	L		Review quarterly by Cllrs, annually by IA	
Business activities	Ensuring that they are within the legal powers of councils	L		IA review on receipt and at half year and regular reference to legislation and guidance	
Borrowing	Complying with restrictions	L		IA review and council checked on ****	
Employment law and Inland Revenue regulations	Ensuring that requirements are met	L		IA review and use bureau ****	
VAT	Ensuring that requirements are met under HMRC regulations	L		IA review and advice taken as needed from ****	

Annual precept	Ensuring adequacy within sound budgeting arrangement	L		IA review and budget published on web on ****	
Monitoring of performance		L		Councillors review budget and policies quarterly at dates ****	
Grants	Ensuring proper use of funds granted to local community bodies under specific powers, s137 or GPC	L		All grants based on approved form (last updated ****) and supporting information, minuted and checked by IA	
Council minutes	Proper, timely and accurate reporting of council business in the minutes	L		Posted on website for public to see With full agenda packs as per Transparency Code and IA review	
Rights of inspection		L		Website / policies updated ****	
Document control	Proper systems	L		Policies approved and published ****	
Register of Members' Interests and Gifts and Hospitality	In place, complete, accurate and up-to-date	L		IA and district council review web links checked ****	
Compliance with Transparency Code		L		Stay up to date with legislative changes most recent minute ****	

TERMS OF REFERENCE

1. Introduction

- 1.1 The Smaller Authorities Proper Practices Panel (SAPPP) is responsible for preparing, maintaining and issuing proper practices to be followed by smaller authorities in relation to accounting and internal control as referred to in the Accounts and Audit Regulations 2015 (AAR 2015) and The Local Audit (Smaller Authorities) Regulations 2015. This responsibility is recognised by the Ministry of Housing, Communities and Local Government (MHCLG).
- 1.2 Proper practices are the proper accounting and governance practices to be followed by a smaller authority as referred to in statute.
- 1.3 Proper practices set the standard for financial and governance reporting by smaller authorities. Compliance with these standards is mandatory for smaller authorities.

2. Authority

- 2.1 SAPPP is an autonomous sector led body whose authority to determine proper practices originates from DCLG Circular 03/2006 - Guidance on the Accounts and Audit Regulations 2003. This circular recognises the National Association of Local Councils (NALC), the Society of Local Council Clerks (SLCC) and the Association of Drainage Authorities (ADA) as 'relevant bodies to identify...professional guidance containing proper practices'¹. This circular can be found in full at Appendix 1.
- 2.2 SAPPP may make, update or amend the extant proper practices without reference to any other body.
- 2.3 However, SAPPP must remain mindful that proper practices are intended to assist relevant smaller authorities in their operation of the accounting regime under the Accounts and Audit Regulations 2015, and other relevant legislation, and any changes to proper practices must be in accordance with these legal requirements.

3. Commitment

- 3.1 The panel will maintain proper practices in relation to the preparation of smaller authorities' statutory accounts, including the Annual Governance and Accountability Return (AGAR), to support practitioners in meeting the requirements.
- 3.2 The panel will ensure requirements of annual reporting for smaller authorities remain fit for purpose by evolving with changes in practice and by seeking feedback from practitioners and stakeholders.
- 3.3 The panel will provide non-statutory guidance on proper practices and binding decisions on questions of clarity relating to the proper practices.
- 3.4 The panel will, through its actions, contribute to the effective governance of smaller authorities and allow local communities to hold their local smaller authorities to account.
- 3.5 The improvement of accountability and governance of smaller authorities shall be the panel's guiding principle as it discharges its responsibilities.

4. Purpose of the Panel

- 4.1 To determine proper practices in relation to accounts for smaller authorities in England as referred to in Regulations 6 (4) and 11 of the Accounts and Audit Regulations 2015.
- 4.2 To prepare, maintain, develop, and issue the Practitioners' Guide (PG) which sets out proper practices for smaller authorities to assist with completing the Limited Assurance Review.
- 4.3 To approve AGAR forms for promulgation by Smaller Authorities Audit Appointments Ltd (SAAA).
- 4.4 To conduct an annual review of the PG and AGAR forms and agree any changes.

5. Outputs

- 5.1 The panel will produce the PG and a suite of AGAR forms.
- 5.2 These publications will be produced under the panel's branding and authority.
- 5.3 The member bodies will publish the PG on their websites, without charge, and where it can be freely accessed by any interested party.

6. The Practitioners' Guide

- 6.1 The Practitioners' Guide's (PG) principal purpose is to document proper practices. The PG also provides guidance on how to comply with proper practices for practitioners in smaller authorities.
- 6.2 The PG is published jointly by NALC, SLCC and ADA. These three bodies are the core members of the panel.

7. Preparation of the Practitioners' Guide

- 7.1 At least annually, SAPP will review the PG by considering;
- 7.2 feedback from practitioners via the annual consultation,
- 7.3 feedback from panel members,
- 7.4 developments in the sector which give rise to the need for any further guidance or clarification on accounting and governance practices.
- 7.5 SAPP shall notify key stakeholders as soon as practicable of any proposed changes to the PG.
- 7.6 Before any significant changes to the PG are made there will be a period of consultation with practitioners of at least 6 weeks. The consultation will be publicised by NALC, SLCC and ADA, including on their websites.
- 7.7 Significant changes include the introduction of new requirements into Section 1,2 and 3 which may require smaller authorities to adjust their accounting systems or require them to provide new information.
- 7.8 Changes to wording to improve clarity are not significant changes,
- 7.9 Any comments received via the annual consultation may be put on public record so that NALC, SLCC and ADA can publish comments or summaries of comments – this will be made clear on any consultation document published.
- 7.10 Additional information, guidance, or exemplar documents, that are not proper practices may be included in the PG. These will be clearly identified in a separate section of the guide and will not be mandatory.
- 7.11 SAPP will not review or approve guidance issued by any other body, group or organisation.

8. Annual Governance and Accountability Return (AGAR).

- 8.1 From time to time, it will be necessary to update the AGAR forms to reflect changes to proper practices.
- 8.2 Changes to the AGAR will be approved by SAPPP and the forms will be published by SAAA.

9. Membership of the Panel

- 9.1 SAPPP shall consist of representatives from the following bodies:
 - National Association of Local Councils (NALC) **CORE MEMBER**
 - Society of Local Council Clerks (SLCC) **CORE MEMBER**
 - Association of Drainage Authorities (ADA) **CORE MEMBER**
 - Smaller Authorities Auditors Appointments (SAAA)
 - Ministry of Housing, Communities and Local Government (MHCLG)
 - Department for Environment, Farming and Rural Affairs (DEFRA)
 - National Audit Office (NAO)
 - Chartered Institute of Public Finance and Accountancy (CIPFA)
 - Representative of External Auditors (appointed by NAO)
 - Representative of Internal Auditors (appointed by core members)
 - Independent Chair if appointed.
- 9.2 NALC, SLCC and ADA are the core member bodies which establish SAPPP.
- 9.3 Independent members may be co-opted to the panel, subject to 9.4 below.
- 9.4 Any co-options need to have the consent of all three core member bodies before being accepted onto SAPPP. Acceptance will be via a majority vote. The term of office for a co-opted member is one year, to be renewed on an annual basis.
- 9.5 Co-opted members are invited to SAPPP in a supporting capacity and have no formal voting rights.
- 9.6 Others may be invited to attend a meeting of the panel, or its sub-groups, on an ad-hoc (non-voting) basis to advise on specific issues or projects, or as observers.

10. Appointment of the Chair

- 10.1 The appointment of the chair is decided by a majority vote on nominations submitted by the core member bodies; NALC, SLCC and ADA.
- 10.2 The nominee does not need to be a member of the nominating body, and the chair shall act independently of the nominating body.
- 10.3 The appointment of the chair is for a term of 3 years, up to a maximum of 6 years.
- 10.4 A Vice-Chair may be appointed by majority vote from nominations submitted by any member of the panel
- 10.5 Secretariat and Support
- 10.6 The secretariat coordinates and administrates all meetings of the panel and Technical Working Group.
- 10.7 The secretariat supports SAPPP by overseeing consultation with smaller authorities, drafting changes to the PG as agreed by the panel, communicating these changes with smaller authorities and keeping SAPPP's terms of reference under review.
- 10.8 The secretariat is provided by NALC, subject to NALC Board's agreement.
- 10.9 SAAA will provide grant funding to support SAPPP, subject to SAAA Board's agreement.

11. Conduct of Meetings

- 11.1 Meetings will usually be held remotely online unless agreed otherwise by a majority vote.
- 11.2 Items and associated papers for inclusion on the agenda should be sent to the secretariat at least two weeks prior to the published meeting date.
- 11.3 The secretariat will schedule the meeting and send out the meeting link, along with the agenda and associated papers, at least one week before the meeting.
- 11.4 Any apologies should be sent to the secretariat as soon as possible and prior to the start of the meeting.
- 11.5 Panel members and observers must not use their position for personal gain.
- 11.6 Members of the panel are given the opportunity, at each meeting, to declare any interests relevant to items on the agenda and in doing so must withdraw from all discussions on that item and take no part in any vote on the matter.
- 11.7 Draft Minutes of the meeting will be approved by the chair as soon as practicable after the meeting. Once approved by the chair, the draft minutes will be published on NALC's and SAPPP's websites. The minutes will be formally approved at the next full meeting of the panel.
- 11.8 Panel members will model standards and behaviours expected in the sector generally – supportive, respectful, and inclusive.

12. Quorum

- 12.1 The quorum for meetings is 5 members and must include at least two members representing the three core member bodies - NALC, SLCC or ADA.
- 12.2 Non-quorate meetings can discuss and note matters to be reported to the next quorate meeting of the Panel but have no executive authority.
- 12.3 At the Chair's discretion, urgent decisions can be made by correspondence with members.
- 12.4 Representatives of the core members bodies (ADA, NALC, SLCC) have the right of veto.

13. Delegation

- 13.1 In between meetings, workflows can be progressed through delegation to the Secretariat, agreement of members via email, meetings of sub-groups working on particular items and/ or in consultation with the Chair.
- 13.2 Any actions arising from this type of delegation should be reported to the next meeting of the Panel.
- 13.3 Approval of the final draft of the PG and any changes to the AGAR cannot be delegated and must be agreed by the panel at a quorate meeting.
- 13.4 The Secretariat is authorised to submit recommendations for changes directly to the Technical Working Group.

14. Reporting and Communications

- 14.1 Members of the panel are encouraged to provide reports on the activity of SAPPP to the appropriate committee or Board in their organisation. This is to promote the work of the panel and raise awareness of its outputs.
- 14.2 The Panel may issue from time-to-time information about its activity and its outputs via its member's communication channels. Any such information should be drafted by the Secretariat and approved by the Chair before publication. This is to promote the work of the panel and raise awareness of outputs.

15. Sub-groups

- 15.1 SAPPP may establish sub-groups to consider individual issues or tasks.
- 15.2 The Terms of Reference and membership of such a sub-group will be approved by the Panel.
- 15.3 A sub-group may invite experts to join the sub-group subject to the group's Terms of Reference.
- 15.4 As detailed in 14.3 above, certain decisions cannot be delegated to sub-groups.

16. Technical Working Group

- 16.1 The Technical Working Group (TWG) is a sub-group which meets at least once a year.
- 16.2 Its purpose is to consider the consultation feedback on the PG from practitioners and panel members. It also considers the need for revised guidance arising from developments in the sector.
- 16.3 The TWG does not have delegated authority to make decisions on changes to the Guide. It makes recommendations to the Panel for suggested changes to the PG and AGAR forms if appropriate.

17. Membership of TWG

- 17.1 The Technical Working Group shall consist of representatives from the following bodies:
 - NALC
 - SLCC
 - ADA
 - External Auditors (appointed by NAO)
 - Internal Auditors (appointed by core members)
 - Additional representatives may be asked to attend a meeting of the TWG if they have specialist knowledge in a particular area.

18. Indicative Annual Workflow

- 18.1 On an annual basis, SAPPP will carry out a consultation with practitioners and stakeholders, overseen by the Secretariat. The consultation will be used to help inform any changes the panel consider necessary. The panel may conclude that no changes are required.

Indicative annual workflow for SAPPP:

JUNE/JULY - Full Panel Meeting
<ul style="list-style-type: none"> ▪ Elect Chair and Vice-Chair if required (see 10 above). ▪ Elect any Independent Members (see 9 above). ▪ Confirm meeting dates for the rest of the cycle. ▪ Members report any PG feedback received for discussion by the TWG.
JULY/AUGUST/SEPTEMBER - Collect feedback on PG
OCTOBER - Technical Working Group Meeting
<ul style="list-style-type: none"> ▪ Consider feedback from auditors, members and practitioners. ▪ Agree on recommendations for any changes.
NOVEMBER - Full Panel Meeting

<ul style="list-style-type: none"> ▪ Consider proposals from the TWG and agree on any changes to the PG. ▪ Consider any changes to the AGAR forms. ▪ Determine if a consultation is required.
DECEMBER - Drafting of the revised PG
JANUARY - Consultation (if required – see 7 above)
FEBRUARY - Full Panel Meeting
<ul style="list-style-type: none"> ▪ Sign off revised PG for publication. ▪ Agree final AGAR forms for publication.
MARCH - Publish Practitioners’ Guide (by 31 March)

19. Monitoring and Performance Review

- 19.1 SAPPF will review its Action Plan on an annual basis considering whether its planned tasks have been completed.
- 19.2 Panel members are encouraged to provide feedback to the Chair on their view of the Panel’s effectiveness.
- 19.3 The Panel will review its effectiveness, collectively, on an annual basis and consider the need for external feedback.
- 19.4 These views will be shared with the Chief Executive Officers of the Member bodies (NALC, ADA and SLCC) for their consideration.

20. Review of these Terms of Reference (TOR)

- 20.1 SAPPF will carry out a formal review of its TOR at least every 3 years. During the intervening period, the Secretariat will keep the Terms of Reference under review, advising the Panel if any changes are needed.

Category	Insurance category	Item Number	Asbestos? Y/N	Item	Supplier	Location	What3Words	Photo	Area	Date Acquired	Purchase Price	Value @ 31/03/24	DISPOSALS 2024/25	ACQUISITIONS 2024/25	Value @ 31/03/25	Comments 2024/25	CONDITION- Asset Review by staff- XXXXX POOR- Needs attention in next year, SATISFACTORY- May need attention in next 2-5 years, GOOD- Unlikely to need attention in next 5 years
STREET FURNITURE	STREET FURNITURE	0	N	Noticeboard (Blue)- DONATED TO BERRYFIELD VILLAGE HALL COMMITTEE TRUST	Arian Design	Berryfield Village Hall (Telford Drive)- Management Trust Board			BF		562						
OUTSIDE EQUIPMENT	OUTSIDE EQUIPMENT	1	N	Water troughs		Berryfield & Briansfield Allotments	///ready.flight.advancing		A	2015	2,570	2,570.00			2,570		
OUTSIDE EQUIPMENT	OUTSIDE EQUIPMENT	2	N	Notice Boards		2 @ Briansfield, 1 @ Berryfield			A	Apr-16	45	1.00			1		
BUILDINGS	BUILDINGS	3	N	Bowerhill Sports Pavilion		Bowerhill Sports Fields	///dine.inefficient.workflow		BH	2015	1	1.00			1		
BUILDINGS	BUILDINGS	4	N	Shaw Village Hall		Shaw	///term.custard.lyricist		S&W	1975	12,432	12,432.00			12,432		
FENCING/GATES	FENCING/GATES	5	N	Beanacre Estate fencing and gates		Beanacre Estate (between play area & church)	///slung.layers.remarking		BA		6,058	6,058.00			6,058		
FENCING/GATES	FENCING/GATES	6	N	Beanacre Play Area fencing		Beanacre Play Area	///openly.farms.charities		BA	2005	5,871	5,871.00			5,871		
FENCING/GATES	FENCING/GATES	7	N	Briansfield Gate and fence		Briansfield Allotments	///afraid.sobbed.caramel		BF		823	823.00			823		
FENCING/GATES	FENCING/GATES	8	N	Bowerhill sports field gates and fencing		Bowerhill Sports Field	///undercuts.banana.join		BH	2012	1	1.00			1		
FENCING/GATES	FENCING/GATES	9	N	Hornchurch Rd MUGA fencing		Hornchurch Rd, Bowerhill	///dips.outgrown.affords		BH	2014	4,769	4,769.00			4,769		
FENCING/GATES	FENCING/GATES	10	N	Shaw Play Area fencing		Shaw Play Area	///bridge.handicaps.safest		S&W	1993	5,411	5,411.00			5,411		
CONTENTS	GENERAL CONTENTS	11	N	Bowerhill Sports Pavilion		Bowerhill Sports Fields	///dine.inefficient.workflow		BH	2015		0.00			-		
CHAIN OF OFFICE/CHAIRMAN'S BOARD	CIVIC REGALIA	12	N	Chain of office		Melksham Campus Offices	///isolating.button.shop		O	2005	885	1,230.00			1,230		
CHAIN OF OFFICE/CHAIRMAN'S BOARD	CIVIC REGALIA	13	N	Chairmans Board		Melksham Campus Meeting Room	///isolating.button.shop		O	1991	150	150.00			150		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	OFFICE CONTENTS	14	N	Stairlift		Crown Chambers			O	2008	5,390						
OFFICE FURNITURE/EQUIPMENT/CONTENTS	OFFICE CONTENTS	15	N	Wheel chair for use in office		DONATED			O	2009	70						
OFFICE FURNITURE/EQUIPMENT/CONTENTS	OFFICE CONTENTS	16	N	10 plastic chairs		Bowerhill Sports Pavilion			O		40						
LAND	OTHER SURFACES	17	N	Land leased to Mr Guley (3.95 acres) (WT223726)		Berryfield	///dugouts.home.basis		BF	1912	9,750	9,750.00			9,750		
LAND	OTHER SURFACES	18	N	Jubilee Sports Field		Bowerhill Sports Field	///flushed.eruptions.sourcing		BH	2012	1	1.00			1		
LAND	OTHER SURFACES	19	N	Shaw Playing Field		Shaw	///slimming.huts.private		S&W	1958	27,500	27,500.00			27,500		
MACHINERY/TOOLS	MOWERS & MACHINERY	20	N	Caretakers Tools - Drill, Sack Truck, Bolt cutters etc		Caretakers Store			TC		100	100.00			100		
MACHINERY/TOOLS	MOWERS & MACHINERY	21	N	Mower		Bowerhill Pavilion Pump Room			TC	2008	238						
MACHINERY/TOOLS	MOWERS & MACHINERY	22	N	Petrol Strimmer		Allotment Warden's Home Address			TC	1996	273						
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	23	N	1 large meeting table		Melksham Campus Meeting Room	///isolating.button.shop		O	2014	1,064	1,064.00			1,064		

Category	Insurance category	Item Number	Asbestos? Y/N	Item	Supplier	Location	What3Words	Photo	Area	Date Acquired	Purchase Price	Value @ 31/03/24	DISPOSALS 2024/25	ACQUISITIONS 2024/25	Value @ 31/03/25	Comments 2024/25	CONDITION- Asset Review by staff- XXXXX POOR- Needs attention in next year, SATISFACTORY- May need attention in next 2-5 years. GOOD- Unlikely to need attention in next 5 years
OFFICE FURNITURE/EQUIPMENT/C ONTENTS	GENERAL CONTENTS	24	N	2 filing cupboards (not locable)		Bowerhill Sports Pavilion kit room			O	2014	1	1.00			1		
OFFICE FURNITURE/EQUIPMENT/C ONTENTS	GENERAL CONTENTS	25	N	3 filing cabinets		Melksham Campus Meeting Room	///isolating.button.shop		O	1991	75	50.00			50		
OFFICE FURNITURE/EQUIPMENT/C ONTENTS	OFFICE CONTENTS	26	N	25 meeting chairs		Crown Chambers			O	2014	1						
OFFICE FURNITURE/EQUIPMENT/C ONTENTS	OFFICE CONTENTS	27	N	3 computers		Bowerhill Sports Pavilion Office			O		2,000						
OFFICE FURNITURE/EQUIPMENT/C ONTENTS	OFFICE CONTENTS	28	N	1 x acer extensa computer & monitor		Bowerhill Sports Pavilion Office			O	2016	303						
OFFICE FURNITURE/EQUIPMENT/C ONTENTS	GENERAL CONTENTS	29	N	3x 24" Monitors and 2 DVI Monitor leads		Melksham Campus Office	///isolating.button.shop		O	2017	278	278.00			278		
OFFICE FURNITURE/EQUIPMENT/C ONTENTS	GENERAL CONTENTS	30	N	1X 24" Monitor		Melksham Campus Office	///isolating.button.shop		O	2017	90	90.00			90		
OFFICE FURNITURE/EQUIPMENT/C ONTENTS	OFFICE CONTENTS	31	N	4 desks		Crown Chambers			O		200						
OFFICE FURNITURE/EQUIPMENT/C ONTENTS	GENERAL CONTENTS	32	N	4 office chairs (Now 2)		Melksham Campus Office	///isolating.button.shop		O		40	20.00			20		
OFFICE FURNITURE/EQUIPMENT/C ONTENTS	GENERAL CONTENTS	33	N	5 filing drawers		Melksham Campus Office	///isolating.button.shop		O		50	40.00			40		
OFFICE FURNITURE/EQUIPMENT/C ONTENTS	OFFICE CONTENTS	34	N	Colour printer		Crown Chambers			O	2007	78						
OFFICE FURNITURE/EQUIPMENT/C ONTENTS	OFFICE CONTENTS	35	N	Disabled toilet facilities & sink		Crown Chambers			O	2008	225						
OFFICE FURNITURE/EQUIPMENT/C ONTENTS	OFFICE CONTENTS	36	N	Laminator		Crown Chambers			O	2015	32						
OFFICE FURNITURE/EQUIPMENT/C ONTENTS	GENERAL CONTENTS	37	N	Large screen for viewing plans etc		Bowerhill Sports Pavilion games room	///warthog.store.spirits		BH		550	550.00			550		
OFFICE FURNITURE/EQUIPMENT/C ONTENTS	GENERAL CONTENTS	38	N	Mobile phone		Melksham Campus Offices	///isolating.button.shop		O	2014	10	10.00	10		-	Disposed of and new one donated. Asset 4th November 2024. min.28/24	
OFFICE FURNITURE/EQUIPMENT/C ONTENTS	GENERAL CONTENTS	39	N	4 Ipecs telephones (Have been replaced with new handsets but have not disposed of items and are still in office so still on asset register)		Melksham Campus Offices	///isolating.button.shop		O	2017		2,080.00			2,080		
OFFICE FURNITURE/EQUIPMENT/C ONTENTS	OFFICE CONTENTS	40	N	Photocopier Canon IR2870		Crown Chambers			O	2008	1,987						
OFFICE FURNITURE/EQUIPMENT/C ONTENTS	OFFICE CONTENTS	41	N	Photocopier Canon IRC3580NE		Melksham Campus Meeting Room			O	2017	2,250	0.00					
OFFICE FURNITURE/EQUIPMENT/C ONTENTS	OFFICE CONTENTS	42	N	Postal scales		Crown Chambers			O	1999	45						
OFFICE FURNITURE/EQUIPMENT/C ONTENTS	OFFICE CONTENTS	43	N	Refrigerator		Crown Chambers			O	2008	68						
OFFICE FURNITURE/EQUIPMENT/C ONTENTS	OFFICE CONTENTS	44	N	Telephone System		Crown Chambers			O	2012	519						
OFFICE FURNITURE/EQUIPMENT/C ONTENTS	GENERAL CONTENTS	45	N	Vaccum Cleaner		Bowerhill Sports Pavilion			O	2014	110	0.00					
OFFICE FURNITURE/EQUIPMENT/C ONTENTS	OFFICE	46	N	Water heater - Aquarius A7/3 Santon Oversink		Crown Chambers			O	2008	85						

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OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	47	N	Stationery		Melksham Campus Meeting Room	///isolating.button.shop		O	Various		1,000.00			1,000		
OUTSIDE EQUIPMENT	STREET FURNITURE	48	N	1 Defibrillator - Philips Heartstart HS1		Inside Bowerhill Village Hall	///roosters.leacher.armrest		BH	2016	1	342.00	342			Donated to the ATC- min. 414/24 Finance Committee 10th February 2025	
OUTSIDE EQUIPMENT	STREET FURNITURE	49	N	CHT 9154 - View Defibrillator & Cabinet		Pilot Pub, Bowerhill	///film.post.triangles		BH	2016		1,920			1,920		
OUTSIDE EQUIPMENT	STREET FURNITURE	50	N	CHT9153 - View Defibrillator & Cabinet		New Inn Pub, Semington Road	///bristle.vision.goodbyes		BF	2016		1,920			1,920		
OUTSIDE EQUIPMENT	STREET FURNITURE	51	N	CHT 9152 - View Defibrillator & Cabinet		Jubilee Sports Pavilion	///library.just.bagpipes		BH	2016		1,920			1,920		
OUTSIDE EQUIPMENT	STREET FURNITURE	52	N	CHT 9151 - View Defibrillator & Cabinet		Shaw Village Hall	///innocence.twisting.linked		S&W	2016		1,920			1,920		
OUTSIDE EQUIPMENT	STREET FURNITURE	53	N	CHT 9150 - View Defibrillator & Cabinet		Whitley Reading Room	///nests.surnames.soup		S&W	2016		1,920			1,920		
OUTSIDE EQUIPMENT	STREET FURNITURE	54	N	CHT 9149 - View Defibrillator & Cabinet		St Barnabas Church	///husky.political.spirit		BA	2016		1,920			1,920		
OUTSIDE EQUIPMENT	STREET FURNITURE	55	N	GHT 9148 - View Defibrillator & Cabinet		Watermeadow Pub			E	2016		1,920			-		
OUTSIDE EQUIPMENT	STREET FURNITURE	56	N	Speed Indicator Device		Moves every 14 days to a new scheduled location			V	2016	1	0.00			-		
PLAY AREA EQUIPMENT	PLAY AREA EQUIPMENT	57	N	<10 tower unit		Beanacre Play Area	///garage.singing.resettle		BA	2005		7,200			7,200		
PLAY AREA EQUIPMENT	PLAY AREA EQUIPMENT	58	N	>7 timber trail (net climber)		Beanacre Play Area	///garage.singing.resettle		BA	2006		3,180			3,180		
PLAY AREA EQUIPMENT	PLAY AREA EQUIPMENT	59	N	>7 timber trail (walkway)		Beanacre Play Area	///garage.singing.resettle		BA	2005		2,205			2,205		
PLAY AREA EQUIPMENT	PLAY AREA EQUIPMENT	60	N	2 swing set for over 7s		Beanacre Play Area	///garage.singing.resettle		BA	2005		1,040			1,040		
PLAY AREA EQUIPMENT	PLAY AREA EQUIPMENT	61	N	2 swing set for under 7s		Beanacre Play Area	///garage.singing.resettle		BA	2005		850			850		
PLAY AREA EQUIPMENT	PLAY AREA EQUIPMENT	62	N	Rotating play web		Beanacre Play Area	///garage.singing.resettle		BA	2005		3,750			3,750		
PLAY AREA EQUIPMENT	PLAY AREA EQUIPMENT	63	N	Play Area		Berryfield Play Area	///perusing.rehearsal.existence		BF			-	1.00			1	
PLAY AREA EQUIPMENT	PLAY AREA EQUIPMENT	64	N	Play Area		Hornchurch Road Play Area	///napkins.comet.snowboard		BH		1	1.00				1	V4126- October 24- Play Area full resurfacing undertaken at a cost of £35,802.86 + VAT
PLAY AREA EQUIPMENT	PLAY AREA EQUIPMENT	65	N	Play Area		Kestrel Court	///summaries.boats.seating		BH	30/09/2016	1	1.00				1	V4127- October 24- Small patch repair undertaken in island where swings are located.
PLAY AREA EQUIPMENT	PLAY AREA EQUIPMENT	66	N	2 swing set for over 7s		Shaw Play Area	///tnt.linguists.instructs		S&W	1991		1,722			1,722		
PLAY AREA EQUIPMENT	PLAY AREA EQUIPMENT	67	N	2 swing set for under 7s		Shaw Play Area	///tnt.linguists.instructs		S&W	1990		390			390		
PLAY AREA EQUIPMENT	PLAY AREA EQUIPMENT	68	N	4 seat rocker		Shaw Play Area	///tnt.linguists.instructs		S&W	1991		400			400		
PLAY AREA EQUIPMENT	PLAY AREA EQUIPMENT	69	N	Aeroplane springer		Shaw Play Area	///tnt.linguists.instructs		S&W	2002		655	655	655	-	-	Needs replacing as per Caretaker asset check. V4330 AGREED AT Asset 1st July 24
PLAY AREA EQUIPMENT	PLAY AREA EQUIPMENT	70	N	Over 7 unit		Shaw Play Area	///tnt.linguists.instructs		S&W	1992		7,273			7,273		
PLAY AREA EQUIPMENT	PLAY AREA EQUIPMENT	71	N	Spinning bowl		Shaw Play Area	///tnt.linguists.instructs		S&W	2015		3,477			3,477		
PLAY AREA EQUIPMENT	PLAY AREA EQUIPMENT	72	N	Under 7 unit		Shaw Play Area	///tnt.linguists.instructs		S&W	1992		6,500			6,500		

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PLAY AREA & PLAYING FIELD EQUIPMENT/SAFETY SURFACING	SPORTS EQUIPMENT	73	N	4 x goal posts 3 x 11v11, 1x 9v9- Currently stored st JH Jones yard		JH Jones yard			BH	2012	1	1.00			1		
PLAY AREA & PLAYING FIELD EQUIPMENT/SAFETY SURFACING	SPORTS EQUIPMENT	74	N	Hornchurch Rd MUGA Goal Ends		Hornchurch Rd, Bowerhill	///household.large.wreck		BH	2014	1,754	1,754.00			1,754		Safety Surfacing needs to be replaced
PLAY AREA & PLAYING FIELD EQUIPMENT/SAFETY SURFACING	SPORTS EQUIPMENT	75	N	Bowerhill Sports Field Basket ball court		Bowerhill Sports Field	///opponent.scorched.decimal		BH	2015	1	1.00			1		
PLAY AREA & PLAYING FIELD EQUIPMENT/SAFETY SURFACING	SPORTS EQUIPMENT	76	N	"old" Basketball hoop ex Bowerhill Sports Field		now installed at Kestrel Court Play Area as of Feb/March 2017	///tarnished.spectacle.dissolve		BH	2015	Nil	1.00			1		
PLAY AREA & PLAYING FIELD EQUIPMENT/SAFETY SURFACING	SPORTS EQUIPMENT	77	N	2x goal ends		Basketball Court, Shaw	///wobbles.lamp.fields		S&W	2011	7,268	7,268.00			7,268		
PLAY AREA & PLAYING FIELD EQUIPMENT/SAFETY SURFACING	SPORTS EQUIPMENT	78	N	"old" Basketball hoop ex Shaw Sports Field		Stored behind Shaw Village Hall			S&W	1999							
STREET FURNITURE	STREET FURNITURE	79	N	Bus Timetable		??			??		30	30.00			30		
STREET FURNITURE	STREET FURNITURE	80	N	Bus Timetable		Bus Shelter, A350 Beanacre	///stockpile.leaps remake		BA		30	30.00			30		
STREET FURNITURE	STREET FURNITURE	81	Yes	Concrete Bus Shelter		A350 Beanacre	///space.increased.hiking		BA	1999	2,150	2,150.00			2,150		
STREET FURNITURE	STREET FURNITURE	82	N	Concrete Bus Shelter		A350 Beanacre- Lacock end	///spell.typed.flashing		BA	2007	2,426	2,426.00			2,426		BEYOND REPAIR APRIL 25- Incident happened 23/04/25 SO STILL ON ASSET REGISTER FOR 24/25
STREET FURNITURE	STREET FURNITURE	83	N	Noticeboard		Layby at entrance to Beanacre play area	///insiders.contoured.toast		BA	2013	658	658.00			658		
STREET FURNITURE	STREET FURNITURE	84	N	Outside seat		Beanacre Play Area			BA	2005	280				-		
STREET FURNITURE	STREET FURNITURE	85	N	Outside seat		Beanacre Play Area			BA	2005	280				-		
STREET FURNITURE	STREET FURNITURE	86	N	Outside seat		Beanacre, A350 Lacock end	///spell.typed.flashing		BA	2001	306	306.00			306		OUTSIDE SEAT DAMAGED BEYOND REPAIR- APRIL 2025. Incident happened 23/04/25
STREET FURNITURE	STREET FURNITURE	87	N	Outside seat		Beanacre, outside Burnt Cottages	///awestruck.bill.pulled		BA	1981	220	220.00			220		
STREET FURNITURE	STREET FURNITURE	88	N	Picnic table		Beanacre Play Area	///custodial.laser.hooks		BA	2009	415	415.00			415		
STREET FURNITURE	STREET FURNITURE	89	N	Rights of Way Info Board		Beanacre	///cherubs.admire.revols		BA	2010	964	964.00			964		
STREET FURNITURE	STREET FURNITURE	90	Yes?	Wooden Bus Shelter		Beanacre, opposite old Peacock pub			BA	1995	508	0.00			-		
STREET FURNITURE	STREET FURNITURE	91	N	Bus Timetable		Semington Road, opposite Shaills Lane	///paint.arranger.mallings		BF	1996	30	30.00			30		
STREET FURNITURE	STREET FURNITURE	92	N	Concrete Bus Shelter		Semington Rd opp Shaills Ln	///paint.arranger.mallings		BF		3,065	3,065.00			3,065		
STREET FURNITURE	STREET FURNITURE	93	N	Metal Bus Shelter		Semington Road opposite side of road from Police HQ	///tadpole.helpers.postings		BF	1999	4,155	4,155.00			4,155		
STREET FURNITURE	STREET FURNITURE	94	N	Metal Bus Shelter		Semington Road outside Police HQ			BF	1999	4,155						
STREET FURNITURE	STREET FURNITURE	95	N	Metal Bus Shelter		Semington Road outside Police HQ	///reshaping.conducted.prettiest		BF	2016	7,206	7,206.00			7,206		
STREET FURNITURE	STREET FURNITURE	96	N	B.T Kiosk .K6 RED, HERITAGE STYLE		Top Lane, Whitley	///brownish.person.leap		S&W	2017	1	1.00			1		
STREET FURNITURE	STREET FURNITURE	97	N	B.T Kiosk KX100 MODERN STYLE		Corsham Road	///quintet.backpacks.reject		S&W	2017	1	1.00			1		
STREET FURNITURE	STREET FURNITURE	98	N	Noticeboard		Outside Berryfield Village Hall			BF	1992	180						
STREET FURNITURE	STREET FURNITURE	99	N	Outside seat		Berryfield, by Padfield Gardens	///delusions.barefoot.origin		BF	2008	450	450.00			450		
STREET FURNITURE	STREET FURNITURE	100	N	Rights of Way Info Board		Berryfield	///character.voltage.grit		BF	2010	964	964.00			964		

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STREET FURNITURE	STREET FURNITURE	101	N	Bus Timetable		Bus Shelter, Mitchell Drive, Bowerhill	///cave.presides.caused		BH		30	30.00			30		
STREET FURNITURE	STREET FURNITURE	102	N	Dog fouling signs		Bowerhill Sports Field	///awestruck.digits.buckling		BH		1	1.00			1		
STREET FURNITURE	STREET FURNITURE	103	N	Dog fouling		Bowerhill Sports Field	///awestruck.digits.buckling		BH		1	1.00			1		
STREET FURNITURE	STREET FURNITURE	104	N	Footpath Signs (BRAG/PIGS Scheme) - Wooden Finger Posts		Bowerhill	///sprint.coder.feuds		BH		750	750.00			750		
STREET FURNITURE	STREET FURNITURE	105	N	Meiksham RAF Gate Badge		Bowerhill Village Hall			BH	2007	3,342	1.00			1		
STREET FURNITURE	STREET FURNITURE	106	N	Mill stone and 2 plaques		Bowerhill			BH	1999	220	220.00			220		
STREET FURNITURE	STREET FURNITURE	107	N	Noticeboard		Bowerhill outside Fish & Chip shop			BH	1992	180						
STREET FURNITURE	STREET FURNITURE	108	N	Noticeboard		Bowerhill outside Fish & Chip shop	///scarves.hungry.reflector		BH	2017	574	574.00			574	December 24 relocated this noticeboard from the old fish and chip building onto legs in the POS near to Kestrel Court Play Area	
STREET FURNITURE	STREET FURNITURE	109	N	Noticeboard		BRAG/PIGS Picnic Area, Bowerhill	///sprint.coder.feuds		BH		400	400.00			400		
STREET FURNITURE	STREET FURNITURE	110	N	Noticeboard		Berryfield Park	///margin.recently.eventful		BF	2017	£776.80	777.00			777		
STREET FURNITURE	STREET FURNITURE	111	N	Noticeboard		Re-located from outside Pilot Pub to the outside of the Bowerhill Sports Pavilion	///narrate.unleashed.juggled		BH	2010	438	438.00			438		
STREET FURNITURE	STREET FURNITURE	112	N	Noticeboard		BRAG Picnic area by canal, Bowerhill	///financial.managed.strongman		BH	2017	1,018	1,018.00			1,018		
STREET FURNITURE	STREET FURNITURE	113	N	Outside seat		BRAG Picnic area by canal, Bowerhill			BH	2014	1	1.00			1		
STREET FURNITURE	STREET FURNITURE	114	N	Outside seat		BRAG Picnic area by canal, Bowerhill			BH	2014	1	1.00			1		
STREET FURNITURE	STREET FURNITURE	115	N	Picnic Table		BRAG Picnic area by canal, Bowerhill			BH	2016	395	395.00			395		
STREET FURNITURE	STREET FURNITURE	116	N	Outside seat		Bridleway to canalside picnic area, Bowerhill			BH	2014	1						
STREET FURNITURE	STREET FURNITURE	117	N	Outside seat		Bridleway to canalside picnic area, Bowerhill			BH	2015	1						
STREET FURNITURE	STREET FURNITURE	118	N	Outside seat		Dowding Court, Bowerhill			BH	1999	250	250.00			250		
STREET FURNITURE	STREET FURNITURE	119	N	Outside seat		Falcon Way nr roundabout Mitchell Dr, Bowerhill			BH	2014	1						
STREET FURNITURE	STREET FURNITURE	120	N	Outside seat		Falcon Way opp The Pilot, Bowerhill	///clattered.paves.overhaul		BH	2014	1	1.00			1		
STREET FURNITURE	STREET FURNITURE	121	N	Outside seat		Falcon Way, nr Kingfisher Dr, Bowerhill			BH	2014	1						
STREET FURNITURE	STREET FURNITURE	122	N	Outside seat		Halifax Road, near Wellington Drive, Bowerhill	///newsprint.fried.regime		BH	1995	243	243.00			243		
STREET FURNITURE	STREET FURNITURE	123	N	Outside seat		Hornchurch Rd Open Space, Bowerhill			BH	2014	1						
STREET FURNITURE	STREET FURNITURE	124	N	Outside seat		Hornchurch Rd Open Space, Bowerhill			BH	2014	1						
STREET FURNITURE	STREET FURNITURE	125	N	Outside seat		Pathfinder Way			BH	2003	298	298.00			298		
STREET FURNITURE	STREET FURNITURE	126	N	Outside seat		Spa Road, near roundabout			BH	2001	375	375.00			375		
STREET FURNITURE	STREET FURNITURE	127	N	Picnic table		Next to Canal (in Seend Parish)			BH	2010	1	1.00			1		
STREET FURNITURE	STREET FURNITURE	128	N	Picnic table		Next to Canal (in Seend Parish)			BH	2010	1	1.00			1		

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STREET FURNITURE	STREET FURNITURE	129	N	Picnic table		Next to Canal (in Seend Parish)			BH	2010	1	1.00			1		
STREET FURNITURE	STREET FURNITURE	130	N	Picnic table		Jubilee Sports Field	///mild.knee.starlight		BH	2016		395.00			395		
STREET FURNITURE	STREET FURNITURE	131	N	Picnic table		Jubilee Sports Field	///mild.knee.starlight		BH			395.00			395		
STREET FURNITURE	RAF STONE	132	N	RAF Commemorative Stone		Bowerhill	///eruptions.scripted.reliving		BH	1994	2,500	2,500.00			2,500		
STREET FURNITURE	STREET FURNITURE	133	N	Rights of Way Info Board		Bowerhill (Opposite the Pilot Pub- Hornchurch Rd signage side)	///homes.airbase.gambles		BH	2010	964	964.00	964		-	Board damaged beyond repair and had to be disposed of August 2024. V4012	
STREET FURNITURE	STREET FURNITURE	134	N	Rights of Way Info Board		Bowerhill (BRAG) Bridle Way			BH	2015	1	1.00			1		
STREET FURNITURE	STREET FURNITURE	135	N	Rights of Way Info Board		Bowerhill (BRAG) Bridle Way			BH	2015	1	1.00			1		
STREET FURNITURE	STREET FURNITURE	136	N	Sponsored bin		Along from Tesco Express (Robinsons)	///film.regret.songbird		BH	2012	385	385.00			385		
STREET FURNITURE	STREET FURNITURE	137	N	Sponsored bin		Opp Tesco Express (The Base)			BH	2012	385	385.00			385		
STREET FURNITURE	STREET FURNITURE	138	N	Bus Timetable		Bus Shelter, Sandridge Lane	///inkjet.workflow.catching		E	1996	30	30.00			30		
STREET FURNITURE	STREET FURNITURE	139	N	Noticeboard		Outside (old) Forest & Sandridge School			E	1997	125	0.00			-		
STREET FURNITURE	STREET FURNITURE	140	N	Noticeboard		Top of Sandridge Lane			E	2013	658						
STREET FURNITURE	STREET FURNITURE	141	N	Noticeboard		Shaw Hill, near entrance to Belane Place, Shaw	///duck.flexibly.nanny		S&W	2013		658.00			658		
STREET FURNITURE	STREET FURNITURE	142	N	Outside seat		Sandridge Lane			E	1995	200						
STREET FURNITURE	STREET FURNITURE	143	N	Wooden Bus Shelter		Sandridge Lane on A3102	///inkjet.workflow.catching		E	1995	2,150	2,150.00			2,150		
STREET FURNITURE	STREET FURNITURE	144	N	Noticeboard		East of Melksham (Water Meadow pub)			E	2016							
STREET FURNITURE	STREET FURNITURE	145	N	Noticeboard		East of Melksham (Clackers Brook bridge)			E	2015							
STREET FURNITURE	STREET FURNITURE	146	N	Noticeboard		East of Melksham (Off Skylark Road)			E	2015							
STREET FURNITURE	STREET FURNITURE	147	N	Entrance sign to Office		Bowerhill Sports Pavilion			BH	2006	518	518.00			518		
STREET FURNITURE	STREET FURNITURE	148	N	External Office Sign		Bowerhill Sports Pavilion			BH	2006	604	604.00			604		
STREET FURNITURE	STREET FURNITURE	149	N	Bus Timetable		Bus Shelter, Shaw Hill	///steadily.excavate.agrees		S&W		30	30.00			30		

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STREET FURNITURE	STREET FURNITURE	150	N	Bus Timetable		Bus Shelter, Shaw, A365			S&W	1996	30	30.00			30		
STREET FURNITURE	STREET FURNITURE	151	N	Bus Timetable		Bus Shelter, Shaw, A365			S&W	1996	30	30.00			30		
STREET FURNITURE	STREET FURNITURE	152		Bus Timetable		Bus Stop, Top Lane, at Eden Grove			S&W	1996	30	30.00			30		
STREET FURNITURE	STREET FURNITURE	153	N	Concrete Bus Shelter		Shaw Hill	///steadily.excavate.agrees		S&W	2009	3,871	3,871.00			3,871		
STREET FURNITURE	STREET FURNITURE	154	YES? Suspected Asbestos	Concrete Bus Shelter		Shaw, near Church- on the right hand side coming out of Meiksham, before the junction with Corsham Road	///jumps.skinny.publisher		S&W		3,065	3,065.00			3,065		
STREET FURNITURE	STREET FURNITURE	155	N	Concrete Bus Shelter		Shaw, near Church- Bath side	///variety.dumps.salmon		S&W		3,065	3,065.00			3,065		
STREET FURNITURE	STREET FURNITURE	156	N	Dog fouling sign		Shaw Play Area			S&W	2009	110	110.00			110		
STREET FURNITURE	STREET FURNITURE	157	N	Metal Bus Shelter		A365 Shaw	///fully.clumped.aced		S&W	2009	3,066	3,066.00			3,066		
STREET FURNITURE	STREET FURNITURE	158	N	Noticeboard- Disposed and replaced with asset 322		At Shaw Village Hall			S&W	1992	96				-		
STREET FURNITURE	STREET FURNITURE	159	N	Noticeboard (Disposed and replaced with asset 177)		Opposite Shaw School			S&W	1992	180				-		
STREET FURNITURE	STREET FURNITURE	160	N	Noticeboard	A1 Secure lock case in green with green felt	Outside Whitley Reading Rooms	///helper.sugars.vessel		S&W	1992	180	453.00			453		
STREET FURNITURE	STREET FURNITURE	161	N	Outside seat		First Lane, Whitley	///toward.rejects.fond		S&W	2003	320	320.00			320		
STREET FURNITURE	STREET FURNITURE	162	N	Outside seat		Next to bus shelter, A365 Shaw			S&W	1995	200				-		
STREET FURNITURE	STREET FURNITURE	163	N	Outside seat		Opposite Shaw School	///fruitcake.pioneered.alleges		S&W		200	200.00			200		
STREET FURNITURE	STREET FURNITURE	164	N	Outside seat		Outside Whitley Methodist Church	///superhero.flank.bookcases		S&W		200	200.00			200		
STREET FURNITURE	STREET FURNITURE	165	N	Wooden Outside seat		Outside Whitley Reading Rooms			S&W		200				-		
STREET FURNITURE	STREET FURNITURE	166	N	Outside seat, inc Ground Anchors		Outside Whitley Reading Rooms	///helper.sugars.vessel		S&W	2016	315	315.00			315		
STREET FURNITURE	STREET FURNITURE	167	N	Outside seat		Shaw Play Area			S&W		266				-		
STREET FURNITURE	STREET FURNITURE	168	N	Outside seat		Shaw Play Area			S&W	1993	266				-		
STREET FURNITURE	STREET FURNITURE	169	N	Outside seat		Top Lane, Whitley			S&W	1995	186	186.00			186		
STREET FURNITURE	STREET FURNITURE	170	N	Outside seat		West Hill Bus Stop, Whitley	///rephrase.goals.crab		S&W	2015		200.00			200		
STREET FURNITURE	STREET FURNITURE	171	N	Outside seat		Shaw Playing Fields			S&W	2015		250.00			250		
STREET FURNITURE	STREET FURNITURE	172	N	Outside seat		Shaw Playing Fields			S&W	2015		250.00			250		
STREET FURNITURE	STREET FURNITURE	173	N	Picnic table		Shaw Playing Fields	///upgrading.skirting.items		S&W	2015		450.00			450		

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STREET FURNITURE	STREET FURNITURE	174	N	Picnic table		Shaw Playing Fields	///awakening.durations.amounting		S&W	2015		450.00				450	
STREET FURNITURE	STREET FURNITURE	175	N	Picnic table		Shaw Playing Fields	///awakening.durations.amounting		S&W	2015		450.00				450	
STREET FURNITURE	STREET FURNITURE	176	N	Rights of Way Info Board		Shaw	///blink.grocers.corner		S&W	2010	964	964.00				964	
STREET FURNITURE	STREET FURNITURE	177	N	Noticeboard (Replacement of asset 159)		Was Opposite Shaw School but has now been replaced with new noticeboard. This board has been taken away so that Caretaker can replace damaged perspex ready for when another NB Needs to be replaced. Currently in storage. At allotment shed t			S&W	2015	600	600.00				600	
STREET FURNITURE	STREET FURNITURE	178	N	Noticeboard- Disposed of and not replaced		Outside of Melksham Library			T	2006	560					-	
PLAY AREA & PLAYING FIELD EQUIPMENT/SAFETY SURFACING	PLAY AREA EQUIPMENT	179	N	Play Area surface		Wet pour surfacing, Beanacre	///deals.unfocused.rocky		BA	2005	14,956	14,956.00				14,956	
PLAY AREA & PLAYING FIELD EQUIPMENT/SAFETY SURFACING	OTHER SURFACES	180	N	Tarmac at entrance to Beanacre Play Area		Beanacre Play Area	///novelists.bandage.roadshow		BA	2005	600	600.00				600	
PLAY AREA & PLAYING FIELD EQUIPMENT/SAFETY SURFACING	PLAY AREA EQUIPMENT	181	N	Hornchurch Rd MUGA surface		Hornchurch Rd, Bowerhill	///household.large.wreck		BH	2014	26,051	26,051.00				26,051	
PLAY AREA & PLAYING FIELD EQUIPMENT/SAFETY SURFACING	PLAY AREA EQUIPMENT	182	N	Play Area surface		Basketball court, Bowerhill			BH	2012	1	1.00				1	
PLAY AREA & PLAYING FIELD EQUIPMENT/SAFETY SURFACING	PLAY AREA EQUIPMENT	183	N	Play Area surface		Basketball court, Shaw	///markets.guards.mothering		S&W	2011	12,985	12,985.00				12,985	
PLAY AREA & PLAYING FIELD EQUIPMENT/SAFETY SURFACING	PLAY AREA EQUIPMENT	184	N	Play Area surface		Shaw Play Area	///tnt.linguists.instructs		S&W	2015	10,498	10,498.00				10,498	
MACHINERY/TOOLS	GENERAL CONTENTS	185	N	Steam Cleaner		Bowerhill Pavilion			BH	Jul-17	115	115.00				115	
STREET FURNITURE	STREET FURNITURE	186	N	Wooden bench		Bridleway to canalside picnic area, Bowerhill			BH	2018	1	1.00				1	
FENCING/GATES	FENCING/GATES	187	N	Kissing Gate		Access point from field into Shaw Recreation Field			S&W	2018	1	1.00				1	
LAND	OTHER SURFACES	188	N	Hornchurch Road Play Area		Bowerhill	///napkins.comet.snowboard		BH	2018	1	1.00				1	
		190	-> Number omitted in ERROR													-	
STREET FURNITURE	STREET FURNITURE	191	N	Outside seat		Berryfield play area (nearest to Village Hall)	///refusals.spooked.lilac		BF	2018	260	260.00				260	
STREET FURNITURE	STREET FURNITURE	192	N	Fire Expire Litter Bin + Fixings		Beanacre Play Area	///boomer.professes.vegetable		BA	2018	386	386.00				386	
STREET FURNITURE	STREET FURNITURE	193	N	MWPC Plaque for litter bin		Beanacre Play Area	///boomer.professes.vegetable		BA	2018	19	19.00				19	
STREET FURNITURE	STREET FURNITURE	194	N	Fire Expire Litter Bin + Fixings		Berryfield Play Area	///fractions.hurray.slices		BF	2018	386	386.00				386	
STREET FURNITURE	STREET FURNITURE	195	N	MWPC Plaque for litter bin		Berryfield Play Area	///fractions.hurray.slices		BF	2018	19	19.00				19	
STREET FURNITURE	STREET FURNITURE	196	N	3 no Fire Expire Litter Bin + fixings		Bowerhill Sports Field	///manhole.obligated.drill		BH	2018	1,160	1,160.00				1,160	


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STREET FURNITURE	STREET FURNITURE	196A	N	1 Fire expire litter bin + fixing		Layby outside of Burnt Cottages Beanacre to replace burnt out Wiltshire Council bin. This was moved from Bowerhill Sports Field as was replaced with a bigger bin (asset 312) at that location	///awestruck.bill.pulled		BA	2018	386	386.00				386	
STREET FURNITURE	STREET FURNITURE	197	N	4 no MWPC Plaque for litter bin		Bowerhill Sports Field	///manhole.obligated.drill		BF	2018	75	75.00				75	
STREET FURNITURE	STREET FURNITURE	198	N	Fire Expire Litter Bin + Fixings		Hornchurch Rd Open Space, Bowerhill- Outside play area	///budding.pricier.pokes		BH	2018	386	386.00				386	
STREET FURNITURE	STREET FURNITURE	199	N	MWPC Plaque for litter bin		Hornchurch Rd Open Space, Bowerhill	///budding.pricier.pokes		BH	2018	19	19.00				19	
FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	200	N	Video door entry system and control Kit		Bowerhill Sports Pavilion Office			BH	2018	350	350.00				350	
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	201	N	HP 250 G6 Intel Core i5 Laptop		Issued to Councillor Martin Franks- January 24			O	2018	375	375.00				375	
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	202	N	Office Desks x 4no		Melksham Campus Offices	///isolating.button.shop		O	2018	472	472.00				472	
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	203	N	Office Desk Cable trays x 4no		Melksham Campus Offices	///isolating.button.shop		O	2018	196	196.00				196	
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	204	N	Office Desk Privacy Wave Screens 1600mm x 2no		Bowerhill Sports Pavilion kit room			BH	2018	308	308.00				308	
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	205	N	Office Desk Privacy Wave Screens 800mm x 2no		Bowerhill Sports Pavilion kit room			BH	2018	277	277.00				277	
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	206	N	Whiteboard 1200mm x 1800mm		Bowerhill Sports Pavilion Office			O	2018	61	61.00				61	
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	207	N	Whiteboard 1200mm x 900mm		Bowerhill Sports Pavilion Office			O	2018	44	44.00				44	
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	208	N	Whiteboard 600mm x 900mm		Bowerhill Sports Pavilion Office			O	2018	17	17.00				17	
STREET FURNITURE	STREET FURNITURE	209	N	Bowerhill Village Nameplate		A365 Devizes Road by Mallory Place			BH	2018	293	293.00				293	
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	210	N	Laptop backpack		Councillor Martin Franks house			O	2018	23	23.00				23	
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	211	N	3 no 8 way 2m surge tower extension sockets		Bowerhill Sports Pavilion Office			O	2018	32	32.00				32	
OUTSIDE EQUIPMENT	PLAY AREA EQUIPMENT	212	N	4no. Shaw Play Area signs A2		Shaw Play Area			S&W	2018	115	115.00				115	
OUTSIDE EQUIPMENT	PLAY AREA EQUIPMENT	213	N	2no. dogs on leads sign A2		Shaw Play Area			S&W	2018	58	58.00				58	
OUTSIDE EQUIPMENT	PLAY AREA EQUIPMENT	214	N	2no. dogs on leads sign A2		Bowerhill Sports Field			BH	2018	58	58.00				58	
OUTSIDE EQUIPMENT	PLAY AREA EQUIPMENT	215	N	8no. Bowerhill sports Field sign A2		Bowerhill Sports Field			BH	2018	230	230.00				230	
OUTSIDE EQUIPMENT	PLAY AREA EQUIPMENT	216	N	2no. Beanacre Play Area signs A2		Beanacre Play Area	///pavilions.gloves.factored		BA	2018	58	58.00				58	
OUTSIDE EQUIPMENT	PLAY AREA EQUIPMENT	217	N	1no. Hornchurch Road Play Area signs A2		Beanacre Play Area			BH	2018	29	29.00				29	
OUTSIDE EQUIPMENT	PLAY AREA EQUIPMENT	218	N	3no. Berryfield Play Area signs A2		Beanacre Play Area			BA	2018	86	86.00				86	
OUTSIDE EQUIPMENT	PLAY AREA EQUIPMENT	219	N	3no. Kestrel Court Play Area signs A2		Beanacre Play Area			BH	2018	86	86.00				86	
OUTSIDE EQUIPMENT	STREET FURNITURE	220	N	10no. Bowerhill Sports Field sign A3		Bowerhill Sports Field			BH	2018	156	156.00				156	
OUTSIDE EQUIPMENT	STREET FURNITURE	221	N	8no. EquipmentWarning sign A3		Parish				2018	125	125.00				125	


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OUTSIDE EQUIPMENT	STREET FURNITURE	222	N	1no. Office sign A4		Bowerhill Sports Field			O	2018	11	11.00			11		
OUTSIDE EQUIPMENT	STREET FURNITURE	223	N	2no. No Dog Fouling sign A4		Allotments			A	2018	22	11.00			11		
OUTSIDE EQUIPMENT	STREET FURNITURE	224	N	6no. No Dog Fouling sign A4		Shurnhold Fields	///lordship.clock.sourcing		SF	2018	66	11.00			11		
OUTSIDE EQUIPMENT	STREET FURNITURE	225	N	7no. not drinking water sign - small		Bowerhill Sports Field			BH	2018	44	44.00			44		
MACHINERY/TOOLS	MOWERS & MACHINERY	226	N	Petrol Strimmer		Allotment Shed	///wove.tram.langent		A	2018	100	100.00			100		
MACHINERY/TOOLS	MOWERS & MACHINERY	227	N	Petrol Leaf Blower		Allotment Shed	///wove.tram.langent		A	2018	83	83.00			83		
MACHINERY/TOOLS	MOWERS & MACHINERY	228	N	Full Face Shield		Allotment Warden's Home Address			A	2018	17	17.00			17		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	229	N	Folding Sack Truck (for meetings)		Bowerhill Sports Pavilion Office			BH	2018	21	21.00			21		
OUTSIDE EQUIPMENT	MOWERS & MACHINERY	230	N	Spear & Jackson Mini Bypass Lopper		ROW Volunteer Home Address			V	2018	15	15.00			15		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	231	N	Lenova Intel Core i5 Desktop PC		Bowerhill Sports Pavilion Office			O	2018	340	340.00			340		
STREET FURNITURE	STREET FURNITURE	232	N	Noticeboard		On the side of Bowerhill Village Hall (was relocated from the Bowerhill Sports Pavilion in Oct 22)	///tilts.threaded.axed		BH	2019		424.00			424		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	233	N	Laminator		Melksham Campus Meeting Room	///isolating.button.shop		O	2019	25	25.00			25		
OUTSIDE EQUIPMENT	OUTSIDE EQUIPMENT	234	N	2no. Warning slippery surface sign		Bowerhill Sports Field			BH	2018	15	15.00			15		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	OFFICE CONTENTS	235	N	1X 17" Fujitsu Siemens Monitor					O	2015					-		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	OFFICE CONTENTS	236	N	1X 15" Dell Monitor					O						-		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	237	N	16 x black stackable visitor chairs		Melksham Campus meeting room	///isolating.button.shop		O	2019	480	480.00			480		
OUTSIDE EQUIPMENT	MOWERS & MACHINERY	238	N	Spear & Jackson Garden Pruning Saw		ROW Volunteer Home Address			V	2018	12	12.00			12		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	239	N	Postal scales		Melksham Campus Meeting Room	///isolating.button.shop		O	2018	20	20.00			20		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	OFFICE CONTENTS	240	N	Finlux 55" TV screen	Ebuyer	ITEMS DONATED TO BERRYFIELD VILLAGE HALL				2019	283				-		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	OFFICE CONTENTS	241	N	Invision Large TV Screen Stand	Amazon	ITEMS DONATED TO BERRYFIELD VILLAGE HALL				2019	108				-		
PLAY AREA & PLAYING FIELD EQUIPMENT/SAFETY SURFACING	SPORTS EQUIPMENT	242	N	2no 24ftx8ft white 2.5mm goal nets		Bowerhill Sports Field			BH	2018	42	42.00			42		
LAND	OTHER SURFACES	243	N/A	Public Open Space Land		"Shurnhold Fields" Land to the North of Dunch Lane	///overtones.requires.silver		SF	2019	1	1.00			1		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	244	N	Fly 3 Mesh back stackable chairs x16	Officeright	Melksham Campus Meeting Room	///isolating.button.shop		O	2019	2,205	2,205.00			2,205		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	245	N	Orthopaedica Chair- Office desk	Officeright	Melksham Campus offices	///isolating.button.shop		O	2019	184	184.00			184		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	246	N	A Boards x4	Officeright	Melksham Community Campus office			BH	2019	218	218.00			218		


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OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	247	N	4X Chairs (with arms for visitors)	Officeright	Melksham Campus Meeting Room	///isolating.button.shop		O	2019	224	224.00			224		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	248	N	Orthopaedica Chair- Finance desk	Officeright	Melksham Campus office	///isolating.button.shop		O	2019	184	184.00			184		
PLAY AREA & PLAYING FIELD EQUIPMENT/SAFETY SURFACING	SPORTS EQUIPMENT	249	N	Goal posts- 11v11	Mark Harrod Ltd	Stored at JH Jones yard			BH	2019	700	700.00			700		
STREET FURNITURE	STREET FURNITURE	250	N	Wooden Memorial bench	Supplier: Corido Balmoral 6ft Teak Park Bench	Bowerhill Sports Field	///ferried.inflame.resorting		BH	2019	374	374.00			374		Water fountain not working- needs repair
PLAY AREA & PLAYING FIELD EQUIPMENT/SAFETY SURFACING	STREET FURNITURE	251	N	X2 Dog sack dispensers- Shurnhold Fields	Glasdon	Shurnhold Fields	///deep.group.jetliner		SF	2019	278	278.00			278		
STREET FURNITURE	STREET FURNITURE	252	N	Outside seat (Incl furniture anchor kit)	TDP	A365 next to bus Bus Shelter	///testy.manifests.nursery		BA	2019	336	336.00			336		
STREET FURNITURE	STREET FURNITURE	253	N	Outside seat (Incl furniture anchor kit)	TDP	Outside Bowerhill Village Hall	///cartoons.shipped.spurtd		BH	2019	336	336.00			336		
STREET FURNITURE	STREET FURNITURE	254	N	Outside seat (Incl furniture anchor kit)	TDP	Outside Dowding Way/ Kestrel Court, Bowerhill			BH	2019	336	336.00			336		
STREET FURNITURE	STREET FURNITURE	255	N	Outside seat (Incl furniture anchor kit)	TDP	Next to adopted phone box Top Lane, Whitley			S&W	2019	336	336.00			336		
STREET FURNITURE	STREET FURNITURE	256	N	Outside seat (Incl furniture anchor kit)	TDP	Opposite the Pear Tree Inn, at bus stop, Top Lane, Whitley			S&W	2019	336	336.00			336		
STREET FURNITURE	STREET FURNITURE	257	N	Outside seat (Incl furniture anchor kit)	TDP	Berryfield Play Area				2019	336				-		
STREET FURNITURE	STREET FURNITURE	258	N	Bin	Glasdon- Topsy Jubilee Firexpire	Shurnhold Fields- Dunch Lane entrance/inside gate to left next to noticeboard	///deep.group.jetliner		SH	2019	355	355.00			355		
STREET FURNITURE	STREET FURNITURE	259	N	Bin	Glasdon- Topsy Jubilee Firexpire	Shurnhold Fields- Next to right of way	///deep.group.jetliner		SH	2019	355	355.00			355		
STREET FURNITURE	STREET FURNITURE	260	N	Bin	Glasdon- Topsy Jubilee Firexpire	Berryfield Play Area				2019	355				-		
STREET FURNITURE	STREET FURNITURE	261	N	Noticeboard- Incl Powercoated posts	Arien Designs- Traditional noticeboard 405060	Shurnhold Fields	///deep.group.jetliner		SH	2019	699	699.00			699		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	262	N	Card Reader	IZETTL	Melksham Campus office	///isolating.button.shop		O	2019	29	29.00			29	Do we want to dispose as Council have decided not to take card payments?	Not required as the council are no longer taking card payments
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	263	N	Tablet	Amazon- Lenovo Tab E7	Melksham Campus office	///isolating.button.shop		O	2019	41	41.00			41		
STREET FURNITURE	STREET FURNITURE	264	N	Picnic table- with soft ground anchor kit	TDP- Springback picnic table	Hornchurch Road public open space	///closet.something.spider		BH	2019	502	502.00			502		
STREET FURNITURE	STREET FURNITURE	265	N	Outside seat- Hard ground anchor kit	TDP-Dale 1.5m length	Shurnhold Fields			SH	2019	356	356.00			356		
STREET FURNITURE	STREET FURNITURE	266	N	Outside seat- Hard ground anchor kit	TDP-Dale 1.5m length	Shurnhold Fields			SH	2019	356	356.00			356		
STREET FURNITURE	STREET FURNITURE	267	N	Picnic table-with hard ground amchor	TDP-Dale 1.5m length	Shurnhold Fields			SH	2019	463	463.00			463		
STREET FURNITURE	STREET FURNITURE	268	N	Picnic table-with hard ground amchor	TDP-Dale 1.5m length	Shurnhold Fields			SH	2019	463	463.00			463		
STREET FURNITURE	STREET FURNITURE	269	N	Bin	Glasdon-Topsy Jubilee	Hornchurch Road Play Area	///accusing.ticked.deriving		BH	2019	355	355.00			355		
BUILDINGS	BRIANSFIELD SHED	270	N	Shed	Cleveland Sitesafe- Apex Toolsafe 128- 12'x6' or 3.66m x 2.46m Height 2.34m or 7'	Briansfield Allotments car park	///wove.tram.langent		A	2019	5,483	5,483.00			5,483		
OUTSIDE EQUIPMENT	STREET FURNITURE	271	N	Speed Indicator device including a spare set of batteries	Solagen Model: SAS300 Mobile SID with slow down	Various locations around Parish and Atworth- Moved every 14 days				2020	2,140				-		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	272	N	Laptop	Lenovo V15 AMD Ryzen 5- Serial Number: PF2ASLR9	Councillor Alan Baines house			O	Jul-20	360	360.00			360		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	273	N	Laptop	Lenovo V15 AMD Ryzen 5- Serial Number: PF2ASLR10	Councillor David Pafford house			O	Jul-20	360	360.00			360		

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OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	274	N	Laptop	Lenovo V15 AMD Ryzen 5- Serial Number: PF2AT7FX	Issued to Councillor Chris Griffiths- May 2025			O	Jul-20	360	360.00			360		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	275	N	Laptop	Lenovo V15 AMD Ryzen 5- Serial Number:	Councillor John Glovers House			O	Jul-20	360	360.00			360		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	276	N	Laptop	Lenovo V15 AMD Ryzen 5- Serial Number:	Clerks Laptop & docking station	///isolating.button.shop		O	Oct-20	400	400.00			400		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	277	N	Laptop	Lenovo V15 AMD Ryzen 5- Serial Number:	Parish Officer Laptop & docking station	///isolating.button.shop		O	Oct-20	400	400.00			400		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	278	N	Laptop	Lenovo V15 AMD Ryzen 5- Serial Number: PF29BVEB	Finance & Amenities Officer Laptop & docking station	///isolating.button.shop		O	Oct-20	400	400.00			400		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	279	N	Perspex screen 700x1600mm	Office right- for office desks (Landscape side)	Melksham Community Campus offices	///isolating.button.shop		O	Oct-20	288.00	288.00			288		
STREET FURNITURE	STREET FURNITURE	280	N	Outside seat with furniture anchor kit for hard ground	TDP Dale bench 1.5m in Brown	Falcon Way Bowerhill- Near Magister Road	///tucked.winters.blocks		BH	Dec-20	370.00	370.00			370		
STREET FURNITURE	STREET FURNITURE	281	N	Bin	Glasdon- Topsy Jubilee Green Firexpire, UNIVERSAL LITTER BIN ADJUSTABLE CONCRETE-IN ANCHORS (x3)	Outside of Kastrel Court Play Area, Bowerhill	///shorter.shifts.plan		BH	Dec-20	372.00	372.00			372		
STREET FURNITURE	STREET FURNITURE	282	N	Bin	Glasdon- Topsy Jubilee Green Firexpire, UNIVERSAL LITTER BIN ADJUSTABLE CONCRETE-IN ANCHORS (x3)	Shurnhold Fields			SH	Dec-20	372.00	372.00			372		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	283	N	Perspex screen 700x787mm with bracket	Office Right- for office desks (portrait side)	Melksham Campus offices	///isolating.button.shop		O		251.00	251.00			251		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	284	N	Wallmount hand sanitiser stations x7	Amazon	Bowerhill Sports Pavilion			BH		344.00	344.00			344		
STREET FURNITURE	STREET FURNITURE	285	N	Outside seat with furniture anchor kit for hard ground	TDP Dale bench 1.5m in Brown	Falcon Way, Bowerhill (Near bus stop- Kingfisher Drive)	///airbase.gltter.mixers		BH	Mar-21	381.00	381.00	-381.00		0.00		January 25- Item damaged beyond repair due to be burnt and melting. Contractors instructed to collect and dispose
STREET FURNITURE	STREET FURNITURE	286	N	Outside seat with furniture anchor kit for hard ground	TDP Dale bench 1.5m in Brown	Falcon Way, Bowerhill	///reserving.rankings.lands		BH	Mar-21	381.00	381.00			381.00		
STREET FURNITURE	STREET FURNITURE	287	N	Outside seat with furniture anchor kit for hard ground	TDP Dale bench 1.5m in Brown	Canel side of BRAG Picnic area, Bowerhill			BH	Mar-21	381.00	381.00			381.00		
STREET FURNITURE	STREET FURNITURE	288	N	Outside seat with furniture anchor kit for hard ground	TDP Dale bench 1.5m in Brown	Near top of Bridleway (Allotment end), Bowerhill			BH	Mar-21	381.00	381.00			381.00		
STREET FURNITURE	STREET FURNITURE	289	N	Outside seat with furniture anchor kit for hard ground	TDP Dale bench 1.5m in Brown	Bridleway, Bowerhill (Mike Mills replacement)			BH	Mar-21	381.00	381.00			381.00		
STREET FURNITURE	STREET FURNITURE	290	N	Outside seat with furniture anchor kit for hard ground	TDP Dale bench 1.5m in Brown	Hornchurch Road public open space	///homelands.relay.coasters		BH	Mar-21	381.00	381.00			381.00		
STREET FURNITURE	STREET FURNITURE	291	N	Outside seat with furniture anchor kit for hard ground	TDP Dale bench 1.5m in Brown	Hornchurch Road public open space	///homelands.relay.coasters		BH	Mar-21	381.00	381.00			381.00		
STREET FURNITURE	STREET FURNITURE	292	N	Springback picnic table	TDP- 1.5m in brown	Currently at JH Jones				Mar-21	496.00	496.00			496.00		
STREET FURNITURE	STREET FURNITURE	293	N	Springback picnic table	TDP- 1.5m in brown	Currently at JH Jones				Mar-21	496.00	496.00			496.00		
PLAY AREA EQUIPMENT	PLAY AREA EQUIPMENT	294	N	Basket Swing	Streetscape	Shaw Playing Field	///develop.resolves.quarrel		S&W	May-21	2965.00	2,965.00			2965.00		
PLAY AREA EQUIPMENT	PLAY AREA EQUIPMENT	295	N	Cone Climber	Streetscape	Shaw Playing Field	///irritable.rotations.homelands		S&W	May-21	4595.00	4,595.00			4595.00		
PLAY AREA & PLAYING FIELD EQUIPMENT/SAFETY SURFACING	PLAY AREA EQUIPMENT	296	N	Warrior Pod 3	Streetscape (SDGPOD3)	Shaw Playing Field	///splinters.trailers.tube		S&W	May-21	4240.00	4,240.00			4240.00		
PLAY AREA & PLAYING FIELD EQUIPMENT/SAFETY SURFACING	PLAY AREA EQUIPMENT	297	N	Safamat Surfacing	Streetscape- 114m2	Shaw Playing Field	///splinters.trailers.tube		S&W	May-21	5016.00	5,016.00			5016.00		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	OFFICE CONTENTS	298	N	7x folding meeting tables - 1830x 685mm & 700mm high in Oak @ £108.26 each	GOPAK	DONATED TO BERRYFIELD VILLAGE HALL				May-21	758.00				0.00		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	299	N	Laptop	Lenovo V15 AMD Ryzen 5 Laptop- Serial Number: PF2GBVZA	Councillor Terry Chivers House			O	May-21	417.00	417.00			417.00		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	300	N	Laptop	Lenovo V15 AMD Ryzen 5 Laptop- Serial Number: PF2GBDRQ	Councillor Richard Wood House			O	May-21	417.00	417.00			417.00		

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OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	301	N	Laptop	Lenovo V15 AMD Ryzen 5 Laptop- Serial Number: PF2GBN57	Issued to Councillor Tony Hemmings 16th May 2025			O	May-21	417.00	417.00			417.00		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	302	297	Laptop	Lenovo V15 AMD Ryzen 5 Laptop- Serial Number: PF2GC1HF	Returned back to the office by Councillor Mary Pile - 25.10.22 and re-issued to Councillor Peter			O	May-21	417.00	417.00			417.00		
STREET FURNITURE	STREET FURNITURE	303	N	Topsy Jubilee Bin (Green) with adjustable concrete in anchors x3 and MWPC Plaque	Glasdon	Littleworth Lane, Whitley (To replace missing WC Bin	///insurers.episode.organist		S&W	Jun-21	391.00	391.00			391.00		
STREET FURNITURE	STREET FURNITURE	304	N	Topsy Jubilee Bin (Green) with adjustable concrete in anchors x3 and MWPC Plaque	Glasdon	Holbrook Vale, Berryfield (To replace missing WC Bin	///directors.icons.stretch		BF	Jun-21	391.00	391.00			391.00		
STREET FURNITURE	STREET FURNITURE	305	N	Topsy Jubilee Bin (Green) with adjustable concrete in anchors x3 and MWPC Plaque	Glasdon	Bennington Road at bus stop outside of police station (To replace missing WC Bin	///under.shorthand.variation		BF	Jun-21	391.00	391.00			391.00		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	306	N	Laptop	Lenovo V15 Intel Core i5 Laptop- Serial Number- PF1VD082K	Councillor Anne Sullivan house			O	Aug-21	445.00	445.00			445.00		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	307	N	Laptop	Lenovo V15 Intel Core i5 Laptop- Serial Number	Councillor John Doel House			O	Aug-21	445.00	445.00			445.00		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	308	N	Laptop	Lenovo V15 Intel Core i5 Laptop- Serial Number PF1V08RQ	Issued to Councillor Mark Blackham- May 2025			O	Aug-21	445.00	445.00			445.00		
STREET FURNITURE	STREET FURNITURE	309	N	Interpretation Panel- Lectern Frame (Entrance board)	Shelly Signs-PO20210012	Shurnhold Fields (entrance board)			SH	Aug-21	720.00	720.00			720.00		
OUTSIDE EQUIPMENT	STREET FURNITURE	310	N	Speed Indicator device including a spare set of batteries	Solagen Model: SAS300 Mobile SID with slow down	Various locations around Parish- Moved every 14 days			V	Oct-21	2000.00	2,000.00			2000.00	Additional mobile installation package ordered at a cost of £175 + VAT- V3927- June 2024	
OUTSIDE EQUIPMENT	STREET FURNITURE	311	N	Drinking Water Station	HALSEY TAYLOR 4405BF - ENDURA II TUBULAR OUTDOOR BOTTLE FILLING STATION 4405BF Wall Mounted Bottle Filler (Blue), with push activation system and frost pack	Bowerhill Sports Field	///jays.discouraged.utensil		BH	Oct-21	3088.00	3,088.00			3088.00		Fountain not working needs repair
STREET FURNITURE	STREET FURNITURE	312	N	Bin	Supplier: Glasdon Glasdon Jubilee recycled black c/w 240L Wheeled bin with firesafe	Bowerhill Sports Field	///luring.reference.clearcut		BH	Nov-21	695.00	695.00			695.00		
LAND	OTHER SURFACES	313	N	Berryfield Village Hall- Land for new hall		Berryfield	///bravo.slip.indulges		BF		1.00	1.00			1.00		
STREET FURNITURE	STREET FURNITURE	314	N	Interpretation panel- Lectern Frame (Orchard Board)	Shelly Signs-PO20210012- A2 Panel c/w recycled plastic	Shurnhold Fields (Orchard Board)			SH	Dec-21	715.00	715.00			715.00		
STREET FURNITURE	STREET FURNITURE	315	N	Bench	TDP- Dale bench 1.5m in Brown & Furniture anchor for hard ground	Sandridge Lane- Opposite bus shelter and near turning to Bromham	///mailier.brand.coping		E	Jan-22	396	396.00			396.00		
STREET FURNITURE	STREET FURNITURE	316	N	Bench	TDP- Dale bench 1.5m in Brown & Furniture anchor for hard ground	Beanacre Play Area	///pavilions.gloves.factored		BA	Jan-22	396	396.00			396.00		
STREET FURNITURE	STREET FURNITURE	317	N	Bench	TDP- Dale bench 1.5m in Brown & Furniture anchor for hard ground	Beanacre Play Area	///pavilions.gloves.factored		BA	Jan-22	396	396.00			396.00		
STREET FURNITURE	STREET FURNITURE	318	N	Noticeboard with Powercoated posts- Pathfinder Place	Arien Designs- Traditional noticeboard 405060- RAL 6005	Pathfinder Place	///lunged.dates.lliac		BH	Mar-22	820	820.00			820.00		
PLAY AREA & PLAYING FIELD EQUIPMENT/SAFERY SURFACING	OTHER SURFACES	319	N	Tarmac path to one side of Homchurch Road Public Open Space	E D & W BODMAN LTD	Homchurch Road public open space	///picturing.silver.wreck		BH		22,493	22,493.00			22493.00		
BUILDINGS	BUILDINGS	320	N	New Berryfield Village Hall	Village Hall constructed by Rigg Construction.	Berryfield- Bowwood View estate	///fairness.bullder.foreheads		BF		781,267	781,267.00			781267.00		
STREET FURNITURE	STREET FURNITURE	321	N	Noticeboard with Powercoated posts	Arien Design -Tradition Noticeboard with MWPC header	Adjacent to Pilot pub on grassed area car park side	///flatten.lads.violinist		BH	Apr-22	812	812.00			812.00		
STREET FURNITURE	STREET FURNITURE	322	N	Noticeboard	Arien Design -Tradition Noticeboard with MWPC header	Replacement for outside Shaw Village Hall (This is replacing asset 158)	///wades.lyrics.lastings		S&W	Apr-22	517	517.00			517.00		
STREET FURNITURE	STREET FURNITURE	323	N	Topsy Jubilee Bin (Green) with adjustable concrete in anchors x3 and MWPC Plaque	Glasdon	Replacement bin for WC burnt out bin at Homchurch Road public open space	///hazel.wiped.bracelet		BH	Apr-22	410	410.00			410.00		

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OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	324	N	Jabra PanaCast 50 Video conference bar and remote controller	Best4Systems	Melksham Community Campus Meeting Room	///isolating.button.shop		O	Jul-22	840	840.00			840.00		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	325	N	TV Screen 75inch	John Lewis- Samsung (UE75AU7100) (2021) HDR 4K Ultra HD Smart TV 75 inch with TVPlus Black	Melksham Community Campus Meeting Room	///isolating.button.shop		O	Jul-22	916	916.00			916.00		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	326	N	TV Screen 75inch	John Lewis- Samsung (UE75AU7100) (2021) HDR 4K Ultra HD Smart TV 75 inch with TVPlus Black	Melksham Community Campus Meeting Room	///isolating.button.shop		O	Jul-22	916	916.00			916.00		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	327	N	Dishwasher	John Lewis- Beko (DVN04X20W) Freestanding (White)	Melksham Community Campus Meeting Room	///isolating.button.shop		O	Jul-22	208	208.00			208.00		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	328	N	Under Counter Fridge	John Lewis- Bosch serie 2 (KTL15NWFAG) under counter with ice box (White)	Melksham Community Campus Meeting Room	///isolating.button.shop		O	Jul-22	274	274.00			274.00		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	329	N	Video Doorbell Intercom	Broadband buyer.com- Ubiquiti UVC-G4-Doorbell UNFI Protect WiFi 5 Video Doorbell- 5MP Camera, night vision & audio	Melksham Community Campus Outside Lobby	///isolating.button.shop		O	Jul-22	169	169.00			169.00		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	330	N	Office phone- Parish Officer desk	Best4Systems- Yealink MP54 IP Phone Team edition	Melksham Community Campus Office	///isolating.button.shop		O	Jul-22	100	100.00			100.00		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	331	N	Office phone- Clerk desk	Best4Systems- Yealink MP54 IP Phone Team edition	Melksham Community Campus Office	///isolating.button.shop		O	Jul-22	100	100.00			100.00		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	332	N	Office phone- Finance & Amenities Officer desk	Best4Systems- Yealink MP54 IP Phone Team edition	Melksham Community Campus Office	///isolating.button.shop		O	Jul-22	100	100.00			100.00		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	333	N	Office phone-Meeting room	Best4Systems- Yealink MP54 IP Phone Team edition	Melksham Community Campus Meeting Room	///isolating.button.shop		O	Jul-22	100	100.00			100.00		
OUTSIDE EQUIPMENT	STREET FURNITURE	334	N	Speed Indicator Device	Elan City- Evolis Radar Speed Sign with 4x batteries. (Serial number: S-00-418-401#22/17-0103)	Various locations around parish- Moved every 14 days			V	Aug-22	2,296	2,296.00			2,296.00	December 2024-V4250- Extended warranty for this SID FOR THREE years- until 1st October 2027- This includes repairs, parts & labour, evaluations, diagnostics and connection and delivery of the device. Agreed at Asset 4th November 24	
STREET FURNITURE	STREET FURNITURE	335	N	Noticeboard	Arien Design- A1 Green noticeboard wall mounted (405060) with MWPC Board	New Berryfield Village Hall- MWPC Board	///eyepieces.dodging.branded		BF	Aug-22	627	627.00			627.00		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	336	N	Filing Cabinet x2	Office Right- Bisley 5 Drawer- White	Bowerhill Sports Pavilion- Kit room			BH	Aug-22	170	170.00			170.00		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	337	N	Filing Cabinet- x1	Office Right- Bisley 5 Drawer- Silver	Melksham Community Campus Meeting Room	///isolating.button.shop		O	Aug-22	85	85.00			85.00		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	338	N	UniFi UDM Pro (Router)	Custodes Ltd	Melksham Community Campus Meeting Room- Comms room	///isolating.button.shop		O	Aug-22	100	100.00			100.00		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	339	N	Unifi 16W PoE Switch	Custodes Ltd	Melksham Community Campus Meeting Room	///isolating.button.shop		O	Aug-22	145	145.00			145.00		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	340	N	Unifi Access Points x2	Custodes Ltd	Melksham Community Campus Meeting Room- Comms room	///isolating.button.shop		O	Aug-22	20	20.00			20.00		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	341	N	Unifi G4 Dome (CCTV Camera)	Custodes Ltd	Melksham Community Campus Meeting Room	///isolating.button.shop		O	Aug-22	1	1.00			1.00		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	342	N	Dell Micro 3000 PC	Custodes Ltd	Melksham Community Campus Meeting Room- Behind TV on the wall (TV on left hand side as you walk into the room)	///isolating.button.shop		O	Aug-22	1	1.00			1.00		
OUTSIDE EQUIPMENT	STREET FURNITURE	343	N	Zoll AED 3 Semi Auto Defibrillator with Sentry Stainless Steel Cabinet	Community Heartbeat Trust- Zoll AED 3 Semi Auto	Berryfield Village Hall (Telford Drive)	///pull.wardrobe.derailed		BF	Sep-22	2,515	2,515.00			2,515.00		
STREET FURNITURE	STREET FURNITURE	344	N	Bin	Glasdon- Topsy Jubilee Fire expire bin with adjustable concrete anchors and MWPC Plaque- Replacement Wiltshire Council bin	At bus stop on Bath Road, Shaw opposite Shaw dog kennels	///verifying.closes.hiked		S&W	Sep-22	409	409.00			409.00		

Category	Insurance category	Item Number	Asbestos? Y/N	Item	Supplier	Location	What3Words	Photo	Area	Date Acquired	Purchase Price	Value @ 31/03/24	DISPOSALS 2024/25	ACQUISITIONS 2024/25	Value @ 31/03/25	Comments 2024/25	CONDITION- Asset Review by staff- XXXXX POOR- Needs attention in next year, SATISFACTORY- May need attention in next 2-5 years. GOOD- Unlikely to need attention in next 5 years
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	345	N	4x Whiteboards 900x1200mm	Office Right- Cathedral Magnetic Aluminium Frame	Campus Office	///isolating.button.shop		O	Sep-22	158	158.00			158.00		
PLAY AREA & PLAYING FIELD EQUIPMENT/SAFETY SURFACING	SPORTS EQUIPMENT	346	N	Boot Wash Cleaner	JH Jones	Bowerhill Sports Field	///mild.knee.starlight		BH	Oct-22	380	380.00			380.00		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	347	N	1X Magnetic drywipe board	Office Right	Melksham Community Campus Meeting Room	///isolating.button.shop		O	Nov-22	57	57.00			57.00		
ARTWORK	ARTWORK	348	N	Berryfield Village Hall Public Art Exterior	Kerry Lemon	Berryfield Village Hall	///pipe.breaches.breed		BF	Dec-22	548	548.00			548.00		
ARTWORK	ARTWORK	349	N	Berryfield Village Hall Public Art Interior	Kerry Lemon	Berryfield Village Hall	///fairness.bulder.foreheads		BF		217	217.00			217.00		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	350	N	Whiteboard 1200x900mm	Office Right	Melksham Community Campus Office	///isolating.button.shop		O	Aug-22	20	20.00			20.00		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	351	N	Nobo Essence Whiteboard 900x600mm	Office Right	Melksham Community Campus Office	///isolating.button.shop		O	Aug-22	20	20.00			20.00		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	352	N	4x Pop up 4 way power & Data pods for meeting table	Office Right	Melksham Community Meeting room	///isolating.button.shop		O	Aug-22	320	320.00			320.00		
STREET FURNITURE	STREET FURNITURE	353	N	Pathfinder Place public art noticeboard Frame (Frame and legs)		In LAP in Pathfinder Place development	///lunged.dates.llac		BH		3,000	3,000.00			3000.00		
STREET FURNITURE	STREET FURNITURE	354	N	Bench 1 from Wiltshire Council for Wildflower areas		Currently at JH Jones				Jan-23	1	1.00			1.00		
STREET FURNITURE	STREET FURNITURE	355	N	Bench 2 from Wiltshire Council for Wildflower areas		Currently at JH Jones				Jan-23	1	1.00			1.00		
STREET FURNITURE	STREET FURNITURE	356	N	Noticeboard	Arian Design	Opposite Shaw School	///fruitcake.pioneered.alleges		S&W	Mar-23	1	1.00			1.00		
STREET FURNITURE	STREET FURNITURE	357	N	Noticeboard posts	Arian Design	In Allotment shed					1	1.00			1.00		
STREET FURNITURE	STREET FURNITURE	358	N	Pathfinder Way public art		On highway verge on the side of Pathfinder Place	///motivations.inhabited.rejoined		BH		1	1.00			1.00		
GENERAL CONTENTS	GENERAL CONTENTS	359	N	CCTV System	Kanconnections	Bowerhill Sports Pavilion			BH	Jul-22	2,300	2,300.00			2300.00		
PLAY AREA EQUIPMENT	PLAY AREA EQUIPMENT	360	N	Whitworth Play Area	Adoption from Bellway Homes	Berryfield (Bowwood View hosing estate)	///exist.structure.maybe		BF	18th April 2023	1	1.00			1.00	Remedial work undertaken at this play area- V4013 August 24	
OUTSIDE EQUIPMENT	STREET FURNITURE	361	N	Zoll AED 3 Semi Auto Defibrillator with Sentry Stainless Steel Cabinet	Community Heartbeat Trust- Zoll AED 3 Semi Auto	Pathfinder Way Bowerhill (on yellow post by bus stop)	///unlimited.because.snacking		BH	Jun-23	2,294	2,294.00			2294.00		
STREET FURNITURE	STREET FURNITURE	362	N	Officer information board art panel sign	Shelly Signs	Pathfinder Place public open space (This is the panel installed inside of the frame)			BH	Jul-23	715	715.00			715.00		
PLAY AREA & PLAYING FIELD EQUIPMENT/SAFETY SURFACING	SPORTS EQUIPMENT	363	N	1x set of Europa Portable self weighted 11 aside goal posts (24ftx8ft) including cross brace purchased separately	Live4Soccer (PMF Products Ltd)	Bowerhill Sports Field	///domestic.leafing.segregate		BH	Jul-23	2,371	2,371.00			2371.00		

Category	Insurance category	Item Number	Asbestos? Y/N	Item	Supplier	Location	What3Words	Photo	Area	Date Acquired	Purchase Price	Value @ 31/03/24	DISPOSALS 2024/25	ACQUISITIONS 2024/25	Value @ 31/03/25	Comments 2024/25	CONDITION- Asset Review by staff- XXXXX POOR- Needs attention in next year, SATISFACTORY- May need attention in next 2-5 years. GOOD- Unlikely to need attention in next 5 years
PLAY AREA & PLAYING FIELD EQUIPMENT/SAFETY SURFACING	SPORTS EQUIPMENT	364	N	1x set of Europa Portable self weighted 11 aside goal posts (24ftx8ft) including cross brace purchased sepearatly	Live4Soccer (PMF Products Ltd)	Bowerhill Sports Field	///domestic.leafing.segregate		BH	Jul-23	2,371	2,371.00			2371.00		
STREET FURNITURE	STREET FURNITURE	365	N	Memorial Bench	Furniture anchor for hard ground (installed on concrete plinth)- Includes memorial plaque (Please see sepearate memorial bench spreadsheet saved in 'asset' folder for details of donor)	BRAg Picnic area by canal, Bowerhill			BH	Sep-23	442	442.00			442.00		
STREET FURNITURE	STREET FURNITURE	366	N	Picnic Table	TDP- Springback picnic table- 1.5m length in Brown with furniture anchor kit for hard ground	Kestrel Court Play Area	///ruffling.coverings.punchy		BH	Nov-23	532	532.00			532.00		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	367	N	Photocopier	Agilico- Canon imageRUNNER ADVANCE C3530i III MFP	Meiksham Community Campus Office	///isolating.button.shop		O	Dec-23	1,952	1,952.00			1952.00		
STREET FURNITURE	STREET FURNITURE	368	N	Bus Shelter	Ace Shelters	Beanacre, Meiksham, SN12 7PT- Located on A350 Beanacre on the left-hand side coming out of Meiksham close to the Westlands Lane turning	///laptop.camcorder.informer		BA	Mar-24	3,575	3,575.00			3575.00		
MACHINERY/TOOLS	MACHINERY/TOOLS	369	N	Hedge Trimmer	Argos- Mcgregor hedge trimmer rechargeable	Allotment Warden's Home Address			A	Jun-23	37	37.00			37.00		
STREET FURNITURE	STREET FURNITURE	370	N	Bin	Glasdon- Topsy Jubilee Fire expire bin with adjustable concrete anchors a Replacement Wiltshire Council bin	Westlands Lane, Beanacre in layby	///rules.shovels.suiked		BA	Feb-24	359	359.00			359.00		
OUTSIDE EQUIPMENT	OUTSIDE EQUIPMENT	371	N	Patio Slabs		Briansfield Allotment car park behind the shed	///running.processes.sing		BF	Mar-24	1	1.00			1.00		
OFFICE FURNITURE/EQUIPMENT/CONTENTS	GENERAL CONTENTS	372	N	Donated Laptop	Donated laptop to MWPC	Clerk's Home for use in the event of an emergency (13th May 24 Annual Council minutes min. 19/24b)			O	May-24	1			1	1		
STREET FURNITURE	STREET FURNITURE	373	N	New defibrillator and cabinet Bowerhill Village Hall	London Hearts (part of a grant application). Serial Number: AF3-3A028864. Model: Mindray C1A Defibrillator (BeneHeart)	On post outside of Bowerhill Village Hall	///gazes.sinkhole.exposing		BH	May-24	750			750	750	Was added to the parish councils insurance policy from 1st June 24 under street furniture	
OFFICE FURNITURE/EQUIPMENT/CONTENTS	OFFICE CONTENTS	374	N	Mobile phone (samsung galaxy A12)		Office			O	Oct-24	1			1	1	Donated by Teresa (MWPC Clerk) October 2024	
STREET FURNITURE	STREET FURNITURE	375	N	Memorial Bench	TDP- Dale bench 1.5m in Brown & Furniture anchor for hard ground (installed on concrete plinth)- Includes memorial plaque (Please see sepearate memorial bench spreadsheet saved in 'asset' folder for details of donor)	Shurnhold Fields	///banquets.elastic.union		SH	Nov-24	423			423	423	Memorial bench at Shurnhold Fields	
STREET FURNITURE	STREET FURNITURE	376	N	Bench	TDP- Dale bench 1.5m in Brown & Furniture anchor for hard ground (installed on concrete plinth)	Kestrel Court Play Area	///ruffling.coverings.punchy		BH	Nov-24	409			409	409	November 24- V4207	

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STREET FURNITURE	STREET FURNITURE	377	N	Top Soil Storage bin	Glasdon- Nestor 400 litre Grit Bin- Green (plain Lid)	Bowerhill Sports Pavilion	///shadowing.grapevine.shower		BH	Dec-24	266			266	266	V4251- December 24 Payment run	
PLAY AREA EQUIPMENT	PLAY AREA EQUIPMENT	378	n	Car Spring rocker	Infinity Playgrounds	Shaw Play Area	///mixture.skies.currently		S&W	Feb-25	1,835			1,835	1,835	V4330- Replacement springer February 25	
TOTAL											£1,189,893.88	£1,162,513.00	-£2,352.00	£3,685.00	£1,163,846.00		

Key	
Disposed Items	
Arrived at contractors but not yet installed	
Query whether asset should be disposed of	
Changed insurance Category	
Items donated	

£1,162,513.00	-£2,352.00	£3,685.00	1,163,846.00
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ANNOTATED MAY 2025 TO REFLECT YEAR END
2024/25 ACTUAL FIGURES, SO IN CONTEXT WITH
JAN 25 BUDGET REVIEW.

CLERK/RFO 24/5/25

MINUTES of the Finance Committee of Melksham Without Parish Council held on Monday 6th January 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: It was noted that the Melksham Town Council Deputy Clerk was in attendance at the meeting and was provided with the housekeeping and fire evacuation information prior to the meeting as she had not attended before. All other members present had regularly attended meetings, so did not need this procedure to be read out. Everyone present was aware that the meeting was being recorded and would be published on YouTube following the meeting and deleted once the minutes were approved.

349/24 Apologies:

None.

It was noted that all members of the Finance Committee were present at the meeting.

350/24 Declarations of Interest

Councillor Glover subsequently declared an interest in the Chair's Allowance as this was a line item in the budget spreadsheet.

351/24 Dispensation Requests for this Meeting

None.

352/24 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, 2021-25 (Min 09/21b Annual Council 17th May 21).

353/24 To consider holding items in Closed Session due to confidential nature:

The Clerk advised that the budget spreadsheet (agenda item 11) included staff salaries, which had been blanked out to enable the spreadsheet to be viewed on the screen and recorded for YouTube in the public domain. If members wished to discuss individual salaries, this would need to go into closed session. It was noted that the councillors had

been provided with a separate paper copy, which did include the staff salaries, and were reminded that this was confidential.

It was agreed that agenda item 14 (Risk Register) would need to be discussed in closed session because it exposed any council weaknesses.

Resolved: Item 14 (Risk Register) to be held in closed session for the reason provided above.

354/24 Public Participation:

The Deputy Clerk from Melksham Town Council attended the meeting to speak on agenda item 6 regarding their request for funding towards town council events in 2025. It was noted that these requests had previously been considered at a recent Full Council meeting, and members had requested more information on each project in order to make an informed decision. The Deputy Town Clerk explained that she was keen to work together with the parish council to provide a vibrant Melksham. One of the things that she was looking to collaborate with the parish council on was a number of community town events that have been scheduled throughout 2025. The events were as follows:

Community Park Yoga:

The Deputy Town Clerk explained that Park Yoga was a national charity and has been set up to provide free activities once a week between May and September that are fully inclusive to all, regardless of age or ability. This was undertaken at King George V Playing Fields last year, and between 55 to 100 residents attended these sessions each week. From the data received from these sessions, the Park Yoga was mostly attended by Melksham Town residents; however, some parish residents also attended. It was explained that the full cost of the project was £1,400.

Proms in the Park:

Melksham Town Council ran its first Proms in the Park last year and is keen to continue the event in 2025. This was held at King George V Playing Fields and included a large screen to host the music with a bar and food vendors. The town council is looking to expand the project this year, which will include more activities for children as well as more marketing and promotion of the event. The town council has allocated £10,000 in the budget for this project.

Holiday activities:

The Deputy Town Clerk explained that she was aware that there were already lots of paid services for this provision; however, there are lots of families who are unable to afford to access this childcare. Melksham Town Council has allocated £5,000 in their budget for this provision, and this project will run between April and October in all school holidays. As well as sports activities, the town council is looking to extend this provision to include arts and crafts, musical theatre, etc., so that it accommodates a wider range of children with different interests. A plan is currently in the process of being put together for this project.

VE Day Celebration:

It was explained that Melksham Town Council had allocated £1,500 in their budget for this event, and it is envisaged to be an all-day celebration on Thursday 8th May, in the town. The event is intended to start from 8am until 9:30pm in the evening with a variety of

activities happening throughout the day. The town council would also like to run a community picnic for all children from the local schools at King George V Playing Fields and would welcome the opportunity to invite the children from the schools within the parish to attend as well.

Christmas Lights switch on:

Melksham Town Council has allocated £20,000 in the budget for the Christmas lights, which provides all of the lights in the town centre as well as the various activities on the day of the Christmas light switch-on. Another activity as part of the Christmas lights is carols around the Christmas tree, with £1,000 out of this budget being allocated to this event. For clarity, the following amounts have been allocated:

Christmas lights	£10,000
Carols around the Christmas Tree	£ 1,000
Christmas light event	£ 9,000

The Deputy Town Clerk advised that the above figures are due to be approved in the town council's budget at their meeting this evening. She asked the parish council to consider the above events and whether there were any they would like to be a part of or provide any funding towards. It was explained that the town council would be writing to the other neighbouring parishes in due course for support towards these projects and are also seeking grants where appropriate.

Councillor Glover asked members whether they had any questions for the Deputy Town Clerk. Councillor Wood noted that the Park Yoga was held at King George V Playing Fields and queried whether there was an opportunity for some of the sessions to be hosted in locations around the parish, if the parish council were minded to support this project. He felt that this would be a better way of bringing the parishes together rather than the parish council contributing towards an event that is being hosted in the town. The Deputy Town Clerk explained that she would be open to how the project could be delivered; however, it is important to provide as much consistency as possible to this activity, and there would need to be toilet facilities available.

Councillor Shea-Simonds queried whether these events would still go ahead if the town council were unable to obtain any further funding. The Deputy Town Clerk explained that regardless of whether the town council receives any funding towards the activities, she would ensure that these events still went ahead. She was aware that prices are increasing, so value for money would be much tighter, and any contributions towards these projects would make them better for residents.

Councillor Baines queried whether the Royal British Legion would be involved in the VE Day Celebrations and therefore could apply to the parish council themselves for funding towards the event. The Deputy Town Clerk explained that they would be in attendance at the event; however, as they were a partner, they wouldn't be contributing towards anything. The town council will be doing all of the coordination and procurement for the event.

Councillor Glover queried whether the request for funding was to reduce the town council's costs towards these projects or whether any funding would be in addition to the allocated town council's projects. The Deputy Town Clerk confirmed that she was not looking to reduce the town council's costs and was trying to put on the best events

possible for the community of Melksham. She felt that this would be an opportunity for both the town and parish council to work together to provide events for all residents and make Melksham a vibrant town.

7.21 pm the Deputy Town Clerk left the meeting.

355/24 Request for funding Melksham Town Council events in 2025/26:

Members considered each funding request from Melksham Town Council and felt that they would not be able to fund all of the events. Additionally, it was considered that although some parish residents may attend events such as Park Yoga and holiday activities that are held in the town, the parish council subsidises activities held at the Bowerhill Sports Field that town residents attend. The parish council has not asked the town council to contribute towards the running cost of the Bowerhill Sports Field, as it was a facility that the parish council provided. It was noted that the parish council has previously provided grant funding towards the Christmas Lights; however, they haven't applied for a grant in recent years. It was also considered that if similar activities were taking place in Corsham, for example, residents of Shaw and Whitley were more likely to attend there rather than in the town. The Clerk drew members attention to the fact that there were Christmas Carols hosted at Bowerhill on the green opposite Tesco Express, and Sprockets Cafe in Whitley held a Christmas lights switch-on. There also used to be 'Fun in the Sun' hosted at Shaw Playing Fields, which was a Wiltshire Council programme that provided free activities for children in the school holiday. This was stopped during covid and has not resumed again; however, the parish council has not had any requests from residents for something similar to this to be provided again.

Councillor Baines raised a concern with regard to the parish council allocating money to events without fully being informed on what it is being spent on. For example, he didn't understand the figures being quoted for the Christmas Lights as they did not need replacing every year, so the figures for this seemed to be high.

After a robust discussion, it was agreed that some of these projects may be able to be supported by the council, and this committee should consider the requests when they look at the budget later on at the meeting once they know what funds may be available.

Resolved: The Finance Committee consider the funding requests from Melksham Town Council when the budget is being reviewed later on at the meeting.

356/24 Minutes of Finance Committee 8th January 2024 (annotated with 2023/24 year end figures)

Members noted the minutes of the budget meeting held on 8th January 2024 as background information before budget setting. The Clerk explained that this was in the agenda pack to remind members of their thought processes at the last budget setting as well as the principles the council had previously set for CIL (Community Infrastructure Levy) and Solar Farm funding in particular.

357/24 Community Infrastructure Levy (CIL):

a) CIL income received in 2024/25 and CIL (Community Infrastructure Levy) income figure to include for 2025/26:

Members attention was drawn to the fact that as there was a made and adopted joint Melksham Neighbourhood Plan, the parish council receives 25% of CIL income (without a Neighbourhood Plan the parish council would receive 15% of the overall CIL paid to Wiltshire Council) for developments in the parish. It was noted that as previously agreed, 2/5 (10% of the overall CIL) is allocated to a sharing pot for jointly agreed projects with Melksham Town Council, which is a reciprocal agreement. This is shown as a separate column in the CIL spreadsheet so members can distinguish which CIL is solely for the use of the parish council and which CIL is allocated for joint projects.

In August 2024, the parish council received a total amount of £3,503.93 for the development of two dwellings at 178A Woodrow Road; the parish council's share of CIL was £2,102.36, with £1,401.57 being allocated to the sharing pot. The Clerk drew the members attention to the fact that, according to her calculations, the total amount due for this small development was £3,505.93, which meant that the amount received was £2 short. Due to the small discrepancy between the amount expected and the amount actually received, the Clerk has not contacted Wiltshire Council to query on this occasion.

The parish council received £1,584.95 of CIL income in September 2024 for a small-sized development in the parish at 486A Semington Road. The parish council's share is £950.97, with £633.98 being allocated into the sharing pot. This is the full amount due for this development; therefore, no further income is expected for future years.

In November 2024, the parish council received £96,048.36 of CIL income for the Land at Semington Road development, which is known as Buckley Gardens. This was the second tranche of three due to be received for this development. The parish council's share of the CIL income received is £57,629.02, with £38,419.34 being allocated to the 10% CIL sharing pot.

CIL income anticipated to year end 2024/25 (parish council's 15%)

Land at Semington Road known as Buckley Gardens (PL/2022/02749)	£ 57,629.02 ✓
486A Semington Road	£ 950.97 ✓
178A Woodrow Road, Forest, Melksham, SN12 7RG	£ 2,102.36 ✓
+ <i>Beaacre Farmyard</i>	+ £495.64
	£ 60,682.35
	£ 61,177.99

CIL income anticipated to year end 2024/25 for 10% Sharing pot

Land at Semington Road known as Buckley Gardens (PL/2022/02749)	£ 38,419.34 ✓
486A Semington Road	£ 633.98 ✓
178A Woodrow Road, Forest, Melksham, SN12 7RG	£ 1,401.57 ✓
+ <i>Beaacre Farmyard</i>	+ £ 330.42
	£ 40,454.89
	£ 40,785.31

Total amount of CIL Income expected to year end 2024/25

~~£101,137.24~~
£101,963.30

The CIL receipts detailed above have already been received in this financial year.

There are four small developments in the parish that have received planning permission and are CIL payable; however, due to the fact that there is currently no visibility as to when these developments will start on site, they have not been included in the CIL calculations for this year or next year. These developments are as follows:

(21/01765/FUL) The Barn and Store at Upper Beanacre Farmyard- Replacement of barn & store with 2 chalet bungalows	£2,578.19
(PL/2022/08848) Barns South of Upper Beanacre Farmyard, Beanacre, SN12 7PZ- Replacement of barn and store with 2 no. chalets bungalows (possible duplicate of above)	£ 826.06
(PL/2023/06990) 26 Shaw Hill, Shaw, Melksham, SN12 8EU- Proposed erection of three-bedroom dwelling with associated works, to land next to 26 Shaw Hill, Shaw, Wiltshire.	£3,041.40
(PL/2024/00631) Mavern House, Corsham Road, Shaw, SN12 8EH- Proposed 1 and a half storey 4 bedroom dwelling (resubmission of PL/2022/09196) Revised Design	£1,833.56

The developments as detailed above are liable to pay 25% of CIL to the council; therefore, 2/5 (10% of overall CIL paid to Wiltshire Council) of the figures above will be allocated into the CIL sharing pot once the income has been received.

In the 2025/26 financial year it is anticipated that the third tranche of CIL will be received for this development; therefore, £96,048.35 has been shown as coming in, which is the final amount expected. Of this amount, £57,629.01 has been shown as the parish council's share, with £38,419.34 being allocated to the 10% sharing pot.

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

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

The Clerk highlighted to members that all expenditure detailed in the CIL spreadsheet was based on principles that the council had already set for the spend of CIL. It was noted that unlike section 106 funding, CIL income did not need to be used in the development it came from. CIL income needs to be spent within 5 years of receipt, and as it was a finite amount, the parish council has previously agreed that it would be much better to use it for one-off capital items. This was rather than for ongoing maintenance items, which solar farm funding was better suited to due to its longevity over a number of years.

→ Not undertaken in 24/25 £1,000

In the 2024/25 financial year, it is anticipated that £3,484 will be spent on LHFIG schemes (Local Highway and Footway Improvement Group). This comprises of the parish council's £1,000 (maximum amount) contribution towards double yellow lines in various areas in the parish, £2,134 for the Beanacre Village gateway, and £350 towards Whitley gate signs. For the 2025/26 financial year, the parish council has budgeted £1,000 under LHFIG, which is a share towards the Semington bus gate ANPR camera maintenance. It was noted that there were no other funds budgeted for any other requests during the year.

During the 2024/25 financial year, the parish council replaced the safety surfacing inside of Hornchurch Road Play area, and it was agreed to part fund this expenditure from CIL, with the rest of the expenditure for this project coming from the play area reserve. The CIL spreadsheet is showing £15,803 as being spent from CIL in this financial year for the safety surfacing replacement at this play area. In the 2025/26 financial year, £7,271 is being shown as spent from CIL. For some time now the parish council has been keeping a watch on the wooden play equipment inside of Beanacre Play Area and anticipates that this will be replaced in the 2025/26 financial year. The CIL spreadsheet is showing £6,250 to fund part of the works, with the rest of the estimated expenditure coming from other funding avenues. The parish council is looking to apply for grant funding from the National Lottery towards the Bowerhill Sports Field enhancement project, so £1,021 has been shown as coming from CIL for this project. It was anticipated at budget setting in January 2024 that £20,000 would come from CIL in the current financial year for this project; however, the council was unsuccessful in their application to the Suez fund. As explained above, the council has found an alternative grant fund for this project, but it is not anticipated that the project will start in the current financial year, which is why the spend from CIL has been moved into the next financial year. For the National Lottery grant funding, the council is eligible to apply for up to £20,000 of grant funding, which is why the anticipated spend from CIL in the 2025/26 financial year is much lower than what had been estimated at budget setting for the current year.

Not started yet - will be in 2025/26. →

It is still anticipated that the entrance and car park improvement project at Shurnhold Fields will be undertaken in the 2024/25 financial year. This project is now part of a wider scheme with Wiltshire Council, which is looking to put flood mitigation measures into this area to protect dwellings on Dunch Lane. As such, Wiltshire Council has appointed a project manager for the scheme; however, there have been some delays to the whole project as Wiltshire Council is still waiting for the necessary Environment Agency permits to be granted before work can go ahead. As this was a joint project with Melksham Town Council, the parish council will be paying 50% of the cost, with the town council paying the other 50% share. At budget setting for the 2024/25 financial year, it was anticipated that £2,500 would come from CIL towards this project as the rest of the council's share was in reserves. Due to delays with the project as detailed above, it is anticipated that costs will increase; therefore, £7,500 has been shown as coming from CIL.

At budget setting for the 2024/25 financial year, the council budgeted £1,000 for the Melksham Neighbourhood Plan; however, the anticipated expenditure for the parish council is now £6,101.96. During the year there have been additional costs for the Melksham Neighbourhood Plan 2, which were costs associated with the Regulation 14b consultation, including advertising and Neighbourhood Plan consultancy support. The CIL spreadsheet is showing £5,101.96, which is the expenditure over budget for this year. In the next financial year, it is estimated that £847.50 will be spent on the

Neighbourhood Plan. This is for the parish council's share of advertising for the referendum and new member training.

The parish council has resolved to install real-time information in locations around the parish. In the 2025/26 financial year, the council has approved installing this provision in nine locations in the parish, with the expenditure for this project to come from CIL. It is estimated that the total cost per unit will be £7,076; therefore, £63,684 is shown as being spent from CIL for real-time information. The nine chosen locations are currently in the process of being assessed by the Wiltshire Council supplier for the project.

Recommendation 1: The parish council revise their original budgeted spend from CIL (Community Infrastructure Levy) for 2024/25 to be as follows:

	2024/25 Budget Provision (agreed Jan 24)	2024/25 anticipated expenditure (up to 31.03.25)
Contribution to LHFIG schemes	£10,300.00	£3,204.57 £ 3,484.00
Hornchurch Road safety surfacing	£ 0.00	£15,803.00 ✓
Shurnhold Fields Capital project	£ 2,500.00	NIL £ 7,500.00
Bowerhill Sports Field enhancement	£20,000.00	£ 0.00 ✓
Neighbourhood Plan	£ 0.00	£7,313.59 £ 5,101.96
	<u>£32,800.00</u>	<u>£26,321.16</u> £31,888.96

Recommendation 2: The parish council spend from CIL (Community Infrastructure Levy) for 2025/26 to be as follows:

	2025/26 Budgeted Expenditure
Contribution to LHFIG schemes	£ 1,000.00
Beanacre Wooden Equipment replacement	£ 6,250.00
Bowerhill Sports Field enhancement	£ 1,021.00
Neighbourhood Plan	£ 847.50
Real Time Information	£63,684.00
	<u>£72,802.50</u>

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 2023/24	£ 59,335.27
Expected CIL income for 2024/25	£101,137.24 £101,963.30
TOTAL	£160,472.51 £161,298.57

Anticipated Expenditure from CIL for 2024/25 ~~£ 31,888.96~~ £ 26,321.16

Transfer CIL into dedicated project/ ringfenced reserve

CIL Sharing with MTC Reserve ~~£ 40,454.89~~ (Transfer 13)
(extra 10% CIL due to NHP) £ 40,785.31

TOTAL in CIL reserve at end of 2024/25 ~~£ 88,128.66~~ £ 94,192.10

Total in CIL reserve at end of 2024/25 £ ~~88,128.66~~

CIL income anticipated for 2025/26 £ 96,048.35

TOTAL ~~£ 184,177.01~~

Anticipated expenditure from CIL for 2025/26 £ 72,802.50

Transfer CIL into dedicated project/ ringfenced reserve

CIL Sharing with MTC Reserve £ 38,419.34 (Transfer 14)
(extra 10% CIL due to NHP)

Total in CIL reserve at the end of 2025/26 £ 72,955.17 .

c) Town council update on the status of the East of Melksham Community Centre:

The Clerk advised that she had included this on the agenda for due diligence as there was a three-year legal tie on the CIL funding transferred from the parish council to the town council for the provision of a Community Centre to be built at the East of Melksham. When the Clerk reviewed the legal terms of the agreement, it was not three years from when the money was transferred to the town council, but three years from when the Hunters Wood development was completed. The Clerk had contacted Wiltshire Council for clarification of the date of this and was waiting to hear back from them. The Clerk explained that at a recent town council meeting, the East of Melksham Community Centre was discussed. At the meeting it was stated that they had £600k from the s106 and c£315k of CIL from the parish council, making at least £915k available for the project.

One of the other things discussed at the meeting was for town council officers to look at the legal agreements in place for the money that the Clerk has sent to them. The Clerk had queried with the town council what was detailed in their side agreement with Wiltshire Council, as this was what the parish council had to have in place in order for the s106 funding for Berryfield Village Hall to be transferred. This document listed what the parish council could and couldn't spend the money on. At this time the town council is unable to confirm whether they have signed a side agreement or not. In addition, the town council is currently in discussion with their solicitors regarding the transfer of the community centre land, so this is currently not in place.

Members noted the current situation with this project.

Resolved: The council wait for clarification from Wiltshire Council on the date of when the Hunters Wood development was completed and put this on the next Full Council agenda.

358/24 Solar Farm Community Funding:

a) Anticipated potential income figure for 2025/26:

It was noted that the income received from the Sandridge Solar Farm in 2024/25 was £18,021.33, which was a small increase on the previous year. The parish council has previously been made aware that the trigger for recalculation of the amount received is only when there is a boundary review, not if new dwellings have been built within the radius of the solar farm. It was noted that the figure is index-linked each year; however, members acknowledged that they were in danger of overestimating the income for the solar farm if they added an increase for the 2025/26 financial year. As any index-linked increase would be small, members agreed to estimate for the 2025/26 financial year £18,021.33, which is the same as what has been received for the current year.

Recommendation: The council budget £18,021.33 of income from the Sandridge Solar Farm for 2025/26.

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

It was noted that the council had already set principles on how the solar farm funding should be spent, which is for ongoing maintenance and running costs of items, for example, for the parish weed spraying regime or the deployment of the speed indicator device once every two weeks. In the current financial year, the parish council has agreed to extend the hardstanding at Kestrel Court Play Area in order to provide better access to the existing picnic table in the area as well as installing an additional bench on the hardstanding, which is to be funded from solar farm funding. Similarly, any expenditure under street furniture is to be taken from solar farm funding, as these items are normally replacing/refreshing current assets. The play area safety surfacing cleaning is also funded by the solar farm as its ongoing maintenance to the parish play areas. 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 2.75km radius of the solar farm, so it is felt this is a good candidate for this funding.

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

Balance brought forward from 31st March 2024	£46,796.39 ✓
Amount received in 2024/25	£18,021.33 ✓
TOTAL FUND AVAILABLE	£64,817.72 ✓
 <u>Anticipated spend in 2024/25</u>	
Safety surfacing clean for play areas & MUGAs	£9,300.00 £8,575.00
Weed spraying	£1,619.00 ✓
Speed Indicator Device	£4,764.00 £4,762.00
Kestrel Court Hardstanding	£2,780.00 NIL
Street Furniture	£4,619.00 £942.71
 TOTAL SPEND IN 2024/25	 £23,082.00 £15,898.71

Anticipated balance as at 31st March 2025	£41,735.72 £48,919.01
Anticipated receipt in 2025/26	£18,021.33
TOTAL FUNDS AVAILABLE	£59,757.05

<u>Anticipated spend in 2025/26</u>	
Safety surfacing clean for play areas & MUGAs	£5,000.00
Speed Indicator Device	£5,200.00
Weed spraying	£1,700.00
Street Furniture	£1,000.00
Beanacre play equipment replacement	£6,250.00
Falcon Way Bus Shelter & RTI	£5,000.00
Defibrillators	£1,530.00
Tree Inspections and work	£2,500.00
TOTAL SPEND IN 2025/26	£28,180.00

Anticipated balance as at 31st March 2026 **£31,577.05**

Members were aware that the anticipated spend from solar farm funding for both the 2024/25 and 2025/26 financial years was more than the income received for 24/25 and expected for 25/26. It was noted that there were brought-forward funds available from previous years due to projects that were anticipated not being undertaken or maintenance being lower than budgeted. For example, the Falcon Way bus shelter project has been budgeted over the past few years and is yet to be undertaken due to difficulties with land ownership. Some other items budgeted to come from this funding, as detailed above, aren't undertaken every year, such as the replacement Beanacre play area equipment or the Kestrel Court Play Area hardstanding, for example, but as there was still funding available, it was felt these items were good candidates to come from solar farm funding.

359/24 Reserves:

a) To review Financial Reserves Policy:

The Clerk explained that the JPAG (Joint Panel on Accountability and Governance) guidance detailed that councils should have between three and twelve months of net revenue expenditure. The parish council has previously changed the reserves policy to one month of net revenue expenditure due to the amount available in reserves. The Clerk explained that if the premiss of the precept is expenditure less income than the carry forward figure should be zero. Officers had spoken to the internal auditor about this, and the general fund figure should include movements to reserves in the precept calculation, and therefore, any general reserves (but not earmarked or ringfenced) would count as the General Fund/Reserve. It was noted that the JPAG stated that the general reserve comprises cash flow and contingency funds. Following this information, the Clerk believes that included in the general reserve calculations should be the non-earmarked and non-ringfenced reserves, not just the carried forward figure at year end. The Clerk advised that it was about if the council stopped trading tomorrow, would they have enough funds available to pay off all of the businesses, staff, etc., who were owed money. It is felt that the reserve policy should state that the parish council holds between three and twelve months of net revenue

expenditure. Members agreed that the reserve policy should be amended to reflect this.

Recommendation: The council amend the reserves policy wording to state that the general reserve/ fund should be held between three and twelve months of net revenue expenditure.

b) Contribution to Reserves and spending from Reserves for current and next financial year:

There has been no further funding put into the Berryfield Village Hall reserve this year or next year. As the parish council paid off the full public works loan in the 2023/24 financial year, there is no outstanding amount to be paid. This reserve stood at £4,400 at the end of 2025/26.

Door
closures
not done
in 24/25.

As part of ongoing lease negotiations with Shaw Village Hall, the parish council agreed to undertake a building condition survey in the current financial year. One of the items that needed to be actioned from the survey was to install door closers; therefore, this reserve is showing £1,000 as being spent in the current financial year from this reserve, leaving £3,400 in the reserve at year end. In the next financial year, £1,000 has been shown as coming into the reserve, which will top back up to the same level as Berryfield Village Hall. At the end of the 2025/26 financial year, the reserve stands at £4,400.

Both the office accommodation and photocopying replacement reserves stood at £0 as these projects had already been undertaken. Members agreed that as the council was in the third year of a 10-year office lease and the photocopier was replaced in the 2023/24 financial year, there was no need to put any further funds in these reserves, and they could be closed down.

There were no further funds put in or spent from the Bowerhill Sports Field and Pavilion long-term capital replacement reserve in the current year or next; therefore, this stood at £40,462.97 at the end of the 2025/26 financial year. It was acknowledged that in the 2025/26 financial year the building would be 10 years old; however, at this time it is unforeseen what items, if any, may need to be replaced during the financial year, so nothing has been budgeted in the full knowledge that there is a reserve available should any unexpected expenditure be required for any capital replacements at the pavilion. It was noted that over the last few years, some items have already been replaced, such as the cold-water pumps and condensing unit; therefore, it isn't anticipated that these items will need to be replaced for some time.

No further funds have been allocated to the Bowerhill Sports Field and Pavilion maintenance reserve in the current financial year or the next, nor is there any expected spend from this reserve in either of these years. As a result, this reserve stands at £15,464.17 at the end of the 2025/26 financial year. It was noted that although this reserve showed that there was no expected spend for maintenance at the sports field, in August 2024 the parish council was successful in obtaining a pitch improvement grant from the Football Foundation. The grant awarded is a six-year revenue grant providing funding for c68% of a total project cost of £84,480, with a maximum payment of £57,812 being paid to the parish council over six years. Maintenance such as spiking and verti-

draining, which has previously been taken from this reserve, can be funded from this grant funding. As the grant income is ring-fenced for the specific purpose of improvements to the sports pitches, a separate reserve has been set up called pitch improvements. The new pitch improvement reserve is showing £14,452 coming into the reserve in the current year, with £10,000 being shown as being spent, leaving the reserve standing at £4,452 at year end. In the 2025/26 financial year, £14,452 is being shown as coming into the reserve as per the agreed payment schedule from the Football Foundation, with £18,904 being shown as spent, leaving the reserve standing at £0 at the end of the 2025/26 financial year. It was noted that although the grant is paid each year for six years, in order for the parish council to receive the next year's worth of funding, evidence of the works needs to be provided showing that the agreed schedule of spend has been undertaken; otherwise, the grant value will be reduced for the next year.

The Shaw Playing Field Improvement grant reserve is shown as £0, as the project had already been undertaken a few years ago. It was agreed that now this project had been completed, this reserve could be closed down.

In the 2024/25 financial year, the Hornchurch Road Play Area safety surfacing was replaced. For some time now, the parish council has been keeping a watch on the surfacing as cracks had appeared in different areas of the play area and, as a result, created larger holes that had been repaired on many occasions. The council decided that it was now time for the surfacing to be replaced; therefore, £20,000 has been shown as being spent from the replacement play area safety surfacing and equipment long-term capital replacement reserve in the current year. This was part of the payment for the safety surfacing replacement, with the rest coming from CIL. No further funds have been shown as being added into the reserve in the current financial year; therefore, this stood at £20,000 at year end. In the 2025/26 financial year, £6,250 is being shown as coming out of the reserve, which is part of the expenditure towards the Beanacre wooden equipment replacement. The parish council has been keeping a watch on the wooden equipment inside of Beanacre Play Area for some time now due to its age and the fact that some cracks have formed in the wooden equipment. It is anticipated that this equipment and the safety surfacing underneath will need to be replaced in the 2025/26 financial year. No further funds have been allocated to this reserve in the 2025/26 year, leaving it standing at £13,750 at year end.

To be done
in 25/26.

It is expected that the Shurnhold Fields entrance and car park improvement project will be undertaken in the current financial year; therefore, £10,000 has been shown as coming out of the reserve. No further funds have been allocated to the reserve in the 2025/26 financial year, so this stands at £0 at year end.

There have been no further funds put into the recreation and sports facility enhancement reserve in this financial year or next, so this still stood at £6,000.

No further funds have been put into the defibrillator replacement reserve in the current year or next, with no expenditure expected in either of these years; therefore, the reserve still stood at £10,850 at the end of the 2025/26 financial year. The defibrillators are well maintained, and it is understood that the units last longer than originally anticipated, which is why it is not anticipated that they will need to be replaced in the 2025/26 year.

There have been no further funds allocated in the general highway and footpath reserve this year or next, nor is there any budgeted expenditure in either of these years; therefore, the reserve stood at £4,000 at the end of the next financial year.

£3k ←
taken
from Reserve
in 23/24

The legal and professional fee reserve is showing £3,000 as coming into the reserve in the current financial year. There have been a number of legal and professional fees incurred this year for the freehold transfers of the play areas at Kestrel Court and Berryfield, as well as the building condition survey at Shaw Village Hall. There are also legal costs for the transfer of Whitworth Play Area, and it is expected that the Davey play area will be transferred to the parish council this year, so there will be legal costs for this as well. This reserve is showing £5,000 as being spent in the current year, leaving it standing at £6.21 at year end. In the 2025/26 financial year, £5,000 has been shown as coming into the reserve to top it up following the previous year's expenditure, leaving it at £5,006.21 at the end of the 2025/26 financial year.

✓ In the current year, £5,000 has been shown as spent from the community projects and match funding reserve, which is the parish council's funding contribution towards the Canon Square project, leaving the reserve standing at £3,375.67 at year end.

It was noted that under agenda item 6 regarding a request from Melksham Town Council for funding towards town events in 2025, members agreed to consider these when reviewing the budget. The Clerk advised that the community match funding reserve would be the one to look at for such requests, as this was the reserve used for projects. After a robust discussion, members felt that they wouldn't be able to fund all projects requested; however, agreed that the following projects should be supported with the following contributions:

VE Day Celebrations	£ 500
Melksham Christmas Lights	<u>£2,000</u>
Total parish council contribution	<u>£2,500</u>

As a result of the above discussions, for the 2025/26 financial year, £7,500 has been put into the reserve with £5,000 to top it back up for any future match funding requests and £2,500 for the town council requests as specified above.

Recommendation 1: The parish council allocated £2,500 into the community projects/ match funding reserve towards town council events in 2025 as detailed above.

For the 2024/25 financial year, no spending is expected to come from the elections reserve, so this stands at £13,233 at year end. Although there is a councillor vacancy in the Beanacre, Shaw, Whitley & Blackmore Ward, due to there being an election in May 2025, a by-election will not be held. This is due to the fact that the resignation took place within six months before the election scheduled for the 1st May 25. In the 2025/26 financial year, £12,000 has been shown as being spent from this reserve, leaving it standing at £1,233 at the end of that year.

The staffing contingency reserve is in place for any unexpected staffing expenditure during the financial year and is showing £10,000 going into the reserve in the current year. This is to top it back up following the previous year's expenditure from the reserve.

In the 2025/26 financial year, no expenditure has been budgeted as coming from the reserve, nor have any additional funds been put in, leaving it at £10,463.34 at year end.

No expenditure for this year or next has been budgeted as coming out of the Replacement of Council Assets (contingency) reserve. This reserve is for the replacement of council assets and for any low-value items such as bins and benches that are not individually insured. No additional funds have been put into the reserve this year or next year, leaving it standing at £24,376 at the 2025/26-year end.

Doesn't
Need to
Come from
Reserve in
24/25

For the current year, no funds have been put into the general contingency reserve; however, £2,697.50 has been shown as spent from the reserve. This is for the additional legal and professional costs that were unable to be covered by the legal and professional fee reserve. This leaves the reserve standing at £18,290.18 at the 2024/25-year end. In the 2025/26 financial year, no funds are being shown as coming in or out.

In the CIL reserve for the current year, it shows £101,137.24 coming into the reserve, with £31,888.96 being shown as spent from the reserve, which is the expenditure shown under CIL. There is one transfer being shown as coming out of the reserve, which is £40,454.89 (transfer T13) being transferred into the 10% CIL sharing reserve. In the 2025/26 financial year, £96,048.35 is being shown as going into the reserve, with one transfer of £38,419.34 (transfer T14) coming out of the reserve and moved into the 10% CIL sharing reserve.

£7,432
taken from
Reserve in
23/4.

As detailed above, the 10% CIL sharing reserve shows £40,454.89 (transfer T13) being transferred into the reserve, with £7,342 being spent on real-time information at the Mitchell Drive and Kestrel Court bus shelters. In the next financial year, £38,419.34 (transfer T14) is shown as being transferred into the reserve with no spend. This will leave the reserve standing at £102,061.69 at the end of the 2025/26 year-end. It was noted that this reserve was for agreed joint projects with Melksham Town Council, with the only project currently agreed for this funding being real-time information.

In the current financial year, £18,021.33 is being shown as coming into the solar farm reserve, which is the income that has been received from the Sandridge Solar Farm. The anticipated expenditure coming from this reserve in this financial year is £23,082, with details of the expenditure explained under the solar farm agenda item. For the next financial year, £18,021.33 has been shown as coming into the reserve, which is the estimated income, with £28,180 being shown as spent. This will leave the reserve standing at £31,577.05 at the 2025/26-year end.

Funds held in the Shurnhold Fields open space maintenance reserve are from a s106 agreement for the maintenance of the field and are held by the parish council as the lead council on behalf of the joint project with Melksham Town Council. This reserve is ringfenced, which means that it is only able to be spent on maintenance associated with Shurnhold Fields, so it is unable to be vired to another reserve or used for another purpose. As this was one-off funding that is to be drawn down from, no funds have been shown coming into the reserve for the current year or for next year. It is anticipated that £10,400 will be spent in the current year for the ongoing maintenance of the field, such as weekly caretaking duties, as well as the purchase of a new shed to store field maintenance equipment. Although the shed was a capital item, funds can be used from this reserve for this item, as it is facilitating the maintenance of the field. As already explained, it is expected that the car park and entrance improvement project will be

undertaken in the current financial year, and the shed is part of the project; therefore, it is anticipated that the purchase of the shed will be this year. In the 2025/26 financial year, £1,750 is being shown as spent from the reserve, leaving it standing at £63,951.50 at year end.

In 2021 the parish council received a covid grant from Wiltshire Council due to the rateable value of the sports field and pavilion, which was put into a reserve. This was one-off grant funding and had been spent a few years ago; therefore, this reserve is to be shut down as there will be no further funds going into the reserve.

The parish council has previously set up a reserve to show potential funding coming in from Wessex Water as a community benefit to offset the disruption associated with the Beanacre mains drainage scheme. Nothing has been shown as coming into the reserve this year or next year, as it is currently unknown whether Wessex Water will provide a financial contribution or whether they will undertake the community benefit works themselves, as one of the projects the parish council had put forward was to move the maintenance access gate to Beanacre Play Area to provide better vehicular maintenance access and to create a wildflower meadow at Shurnhold Fields.

The Scottish and Southern Electricity Networks (SSEN) grant for Melksham emergency support is showing £7,861 as being spent from the reserve in the current year, leaving it standing at £160 at year end. This grant is for the costs of the Lamplight database, the emergency support phone line, and fridge magnets with the emergency number to be created and distributed to all of the residents of Melksham and Melksham Without. For the 2025/26 year, the remaining £160 is being shown as spent from the reserve, leaving it standing at £0 at the end of that year.

During the current year the council received £3,800, which was the remaining funds still available from the Berryfield Village Hall public art project. This fund is now available for the ongoing maintenance of the public art at the village hall. No funds have been shown as coming out of the reserve in either the current year or the next financial year, so it stands at £3,800 at the end of the 2025/26 financial year.

The reserve for potential funding coming from CAWS (Community Action Whitley and Shaw) for a 3rd SID (Speed Indicator Device) is to be closed down as the community group is not any further forward with this project.

Similarly, the reserve for real-time information is to be closed down as it has been agreed that the expenditure for this project will come from CIL.

Last year the parish council set up a new reserve for a potential contribution from David Wilson Homes towards a footbridge between Buckley Gardens and Bowood View developments in Berryfield. It is not anticipated that this income will be received in the current financial year; however, it is anticipated that it will be received in the 2025/26 year, so it has been shown as coming in that year.

It is anticipated that the Davey Play Area will be adopted by the parish council in the current financial year. As part of the s106 agreement for the Pathfinder Place housing development, £58,000 plus indexation is due for the maintenance of the play area. In December 2024, the Clerk had received confirmation that the developers had transferred £64,763.52 to Wiltshire Council in April 2023. This will be transferred to the parish council

on adoption of the play area, which, as per above, is expected to be in the current year; therefore, this sum has been shown as coming into the reserve. The reserve is showing £180 being spent from it in the current year, which is for the annual ROSPA inspection that has been undertaken. In the 2025/26 financial year, £185 has been shown as coming out of the reserve for the annual ROSPA play area inspection, leaving it stood at £64,398.52 at year end. This reserve is ringfenced as it can only be spent on the maintenance of the Davey Play Area.

Recommendation 2: The parish council put the following into Earmarked Reserves at year end 31st March 2025:

Reserves for major project 2024/25

Pitch Improvements (Football Foundation grant)	£ 14,452.00 ✓
Professional and Legal fees	£ 3,000.00 ✓
Staffing Contingency	£ 10,000.00 ✓
CIL (Community Infrastructure Levy) funds received	£101,137.24 £101,963.30
Sandridge Solar Farm Community Funding	£ 18,021.33 ✓
Berryfield Village Hall Public Art fund	£ 3,800.00 ✓
Davey Play Area Maintenance	£ 64,763.52 ✓
	£215,174.09 £216,000.15

Recommendation 3: The parish council put the following into Ear Marked Reserves for the year 2025/26:

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	£ 7,500.00
CIL (Community Infrastructure Levy) funds received	£ 96,048.35
Sandridge Solar Farm Community Funding	£ 18,021.33
Footbridge from Buckley Gardens to Bowood View	<u>£ 20,000.00</u>
	£162,021.68

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 4: The parish council spend the following amounts from Earmarked Reserves in 2024/25:

Spending from Reserves 2024/25

	2024/25 Budget Spend (agreed Jan 24)	2024/25 Anticipated Expenditure (up to 31/03/25)
Shaw Village Hall	£ 0.00	£ 1,000.00 Nil
B'hillsports Field & Pavilion long term capital	£ 2,000.00	£ 0.00 ✓
B'hillsports Field & Pavilion maintenance	£ 2,000.00	£ 0.00 ✓
Pitch Improvements (Football Foundation)	£ 0.00	£10,000.00 £4,091.00

Replacement Play Area Safety Surfacing & Equipment Capital Replacement	£ 20,000.00	£ 20,000.00 ✓
Shurnhold Fields Capital	£ 10,000.00	£ 10,000.00 NIL
Professional & Legal Fees	£ 0.00	£ 5,000.00 £4,447.50
Community Match funding	£ 0.00	£ 5,000.00 ✓
Replacement/ renewal of council assets	£ 6,000.00	£ 0.00 ✓
General Contingency	£ 0.00	£ 2,697.50 NIL 321.16
CIL (Community Infrastructure Levy)	£ 32,800.00	£ 31,888.96 £26,891.61
10% CIL sharing pot with MTC	£ 20,200.00	£ 7,342.00 NIL
Sandridge Solar Farm	£ 51,100.00	£ 23,082.00 £15,898.71
Shurnhold Fields Maintenance	£ 10,400.00	£ 10,400.00 £1,831.22
SSEN Ringfenced reserve for Melksham	£ 7,861.00	£ 7,861.00 £132.86
Emergency Response - await MTC joint project.		£ 932.86
Davey Play Area - Not adopted yet	£ 180.00	£ -180.00 NIL
£162,541.00		£134,451.46 880,277.45
+ Bowerhill Sportsfield Maintenance Reserve - budget overspend on new control panel		1,755.00

Shed not done as part of car park project

Recommendation 5: The parish council spend the following amounts from Earmarked Reserves in 2025/26:

Pitch Improvements (Football Foundation)	£ 18,904.00
Replacement Play Area Safety Surfacing & Equipment Capital Replacement	£ 6,250.00
Elections	£ 12,000.00
CIL (Community Infrastructure Levy)	£ 72,802.50
Sandridge Solar Farm	£ 28,180.00
Shurnhold Fields Maintenance	£ 1,750.00
SSEN Ringfenced reserve for Melksham	£ 160.00
Emergency Response	
Davey Play Area	£ 185.00
£140,231.50	

Recommendation 6: The parish council transfer the following amounts between Earmarked Reserves in 2024/25 & 2025/26:

- Transfer T13- Move ~~£40,454.89~~ £40,785.31 from CIL to the 10% sharing pot CIL reserve in 2024/25
- Transfer T14- Move £38,419.34 from CIL to the 10% sharing pot CIL reserve in 2025/26

Summary of Reserves

Opening Balance of Reserves as at 01/04/2024	£425,802.66 ✓
Revised Reserves for Major Projects 2024/25	£215,174.09 £216,000.15
Revised Spending from Reserves 2024/25	£134,451.46 880,277.45
Total Reserves at end of 2024/25	£506,525.29 856,525.36
Opening Balance of Reserves as at 01/04/2025	£506,525.29 856,525.36
Reserves for Major Projects 2025/26	£162,021.68
Spending from Reserves 2025/26	£140,231.50
Total Reserves at end of 2025/26	£528,315.47 8583,315.54

360/24 Budget:

- a) Review and consider Budget for 2024/2025 against anticipated position at year end; and estimate for 2025/2026.**

Members reviewed the anticipated income and expenditure until year-end for the current financial year (2024/25) and the proposals for the financial year 2025/26.

Income

At budget setting for the current year, the council originally estimated £482,193.24 of income, which is fairly in line with the expected income of £523,952.09 for the year (figures include the precept). The estimated bank interest of £17,830 for the year is slightly less than the £20,000 that was originally budgeted for the current year. This has been estimated slightly lower due to the interest rates reducing, and at the time of budget setting, it is always difficult to estimate what interest rates will be during the year. The parish council has set up an account with the CCLA in order to maximise the interest received on council funds. For 2025/26 the council is expecting to receive £15,000 of interest.

Under the Solar Farm income heading, the expected income for the current year was £17,547 at budget setting, which was the same as the income that had been received in 2023/24. In the last financial year, the council received clarification that income would only be recalculated if there was a boundary change, not on the completion of new dwellings within the 2.75km radius of the solar farm. This means that the council is now in a much better position to estimate the income due to be received each year than in previous years. For the current year, the council received £18,021.33 of income for the solar farm, which is slightly more than budgeted. For the 2025/26 financial year, the council has budgeted £18,021.33, which is the same as what has been received in the current year.

In the current year the council received £1,500, which was a generous donation from a resident towards a new defibrillator outside of Bowerhill Village Hall. The parish council also applied to the Department of Health and Social Care defibrillator grant scheme and was successful in receiving part funding towards the project, with the other funding coming from the donation as described above. Originally estimated for the financial year under this heading was £20,500, which took into account the donation towards the new defibrillator but also included possible grant funding towards the Bowerhill Sports Field enhancement project. The parish council was unsuccessful in their application to the Suez fund, which is why the estimated year-end income has been left at £1,500, which is the income that has already been received. For the 2025/26 financial year, £18,079 has been budgeted, which is for grant funding towards the Bowerhill Sports Field enhancement project. The council is looking to apply to the National Lottery for grant funding towards the new equipment, and if successful, it will be in the next financial year rather than the current year.

Originally budgeted for the current financial year was £20,000 from David Wilson Homes as a contribution towards the footbridge between the Buckley Garden and Bowood View developments in Berryfield. As this isn't a condition of the s106 agreement, this is only potential funding. It is not anticipated that this will be received

in the current financial year and has been budgeted as coming in the 2025/26 financial year.

In the s106 agreement for the Townsend Farm development, there is an £11,800 playing field contribution due, which was originally expected in the current financial year but has now been budgeted for the 2025/26 financial year. The Davey Play Area maintenance contribution of £64,763.52 is now expected in the current financial year, so the estimated figure for year-end has been updated to reflect this income coming in.

The parish council has some joint projects with Melksham Town Council, such as the Melksham Neighbourhood Plan and Shurnhold Fields. Although the town council is the lead council on the Melksham Neighbourhood Plan, sometimes the parish council incurs costs associated with this project and therefore charges back the agreed 70% share of the costs to the town council. Under proper accounting practices, any income receipts received for this purpose must be treated as income and cannot be netted off against the expenditure cost code in the finance software. As a result, any income received from the town council is shown under income. Similarly, the full expenditure for the project will be shown under the expenditure cost code, including the town council's share of the cost, which is why members need to look at the income cost code in conjunction with the expenditure code to see the parish council's true costs for each joint project. For Shurnhold Fields, the parish council anticipates that the car park and entrance improvement project would be undertaken in this financial year, so had budgeted £12,500 as income from the town council for their 50% share of the cost towards the project. Some time ago, prior to this becoming a part of the Wiltshire Council scheme, this project went out to tender, which was why costs could be estimated for the purpose of the budget. Due to delays with the project, it is thought that the cost of the project will increase from the original tender costs, so £15,000 is being shown as coming in from the town council, which is 50% of the cost. As it is expected that the project will be completed in this financial year, no income from the town council for Shurnhold Fields is expected in the next financial year.

As part of the terms of the Berryfield Village Hall lease, the parish council insures the village hall building, with the cost being charged back to the Berryfield Village Hall Management Trust. As explained above under joint projects, the council is unable to net off the income against the expenditure code, so this is shown under income. At budget setting for the current year, the cost of the village hall building insurance was estimated at £820; however, the total cost of this for this year was £394. For the 2025/26 financial year, £800 has been estimated, which is for the village halls at Berryfield and Shaw. The Shaw lease is due to be renewed in the current financial year, and it is expected that it will be on the same basis as the Berryfield Village Hall lease, and as such the parish council will insure that building and charge back the cost to the hall committee.

The income for the Bowerhill Sports Field is higher than budgeted for this financial year. This was mainly because the council was successful in obtaining a grant from the Football Foundation for sports field pitch maintenance, which is a funding stream each year over the next six years. The total grant value is £57,812, with the parish council contributing £26,668 over the life of the project (total project cost £84,480). Over the first two years of the grant, the parish council does not need to contribute, but as the project progresses, the grant from the Football Foundation will reduce

every two years, with the parish council expected to contribute towards the project. In the current year the parish council received £14,452 from the Football Foundation for the first years' worth of funding. In 2025/26, £16,552 has been budgeted under sports field grants, which is £14,452 expected in from the Football Foundation (year 2 of grant) and £2,100 from the National Lottery fund for ditch work at the field. The expected income for football bookings is on par with what was anticipated at budget setting, budgeted at £11,200, with the estimated year-end at £11,296. In the 2025/26 financial year, the estimated income for football bookings is £10,465, which is slightly less than the current year. This is due to the fact that it is unknown how many football matches may be cancelled due to the weather as well as how many teams will use the football pitches next season. In the current year, the youth organisation that hires out the field during school holidays made the decision to host their holiday camps in October half term at an inside venue due to the uncertainty over weather. This has all been taken into consideration when estimating the football income for the 2025/26 year. The expected income for the kitchen and games room hire is more than what was originally anticipated, which is due to the youth organisation blanket booking these facilities on match days. The original budget for the current year was £150, which was for the annual Bowerhill Bomber race, as this was the only known user at budget setting. During the year the council also received a one-off booking from a local business to hire the kitchen and games room for their sports day in the summer, which has all contributed to the income received for this usage. As such, the new estimated income for the year for the kitchen hire is £718. For the 2025/26 year, it is estimated that £920 will be received for the hire of the kitchen and games room, which has taken into account the youth group's weekend blanket booking during the football season and the annual Bowerhill Bomber event. It is important to note that on an annual basis the parish council reviews their hire charges for the Bowerhill Sports Field, so these charges could increase; however, this is something that is reviewed later on in the year. As this is currently unknown at this time, it is unable to be considered in this budget.

The estimated allotment income is £3,310, which is slightly more than budgeted for the year, which is due to the fact that the council increased the rent from £35 per 5-perches plot to £40 (residential rate) for the allotment year starting 1st October 2024. The same amount has been budgeted for the 2025/26 financial year, but it is always difficult to estimate the allotment income as it is unknown how many tenants will relinquish their plots during the year and whether a resident or non-resident will take on the plot, as non-residents pay double the residential rate. Separately, the allotment year runs from the 1st of October to 30th September each year, so it runs over two financial years. Accruals are made at year-end to transfer 50% of the income into the new financial year. On an annual basis the council also reviews the allotment rent, which is a task for later on in the year, so at this stage it is unknown whether this will increase, so it is unable to be taken into consideration for this budget.

General Account Income (Excluding Precept):

Budgeted for 2024/25	£199,405.35	
Anticipated for 2024/25	£232,584.09	£222,269
Proposed for 2025/26	£181,218.68	

Jubilee Sports Field Income:

Budgeted for 2024/25	£ 13,225.00	
Anticipated for 2024/25	£ 26,466.00	£ 25,419

Proposed for 2025/26 £ 27,937.00

Allotment Income:

Budgeted for 2024/25 £ 2,882.00

Anticipated for 2024/25 £ ~~3,310.00~~ £ 3,099.00

Proposed for 2025/26 £ 3,310.00

TOTAL PROPOSED INCOME FOR 2025/26: £212,465.68

Expenditure:

Members 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:

There is no budget for the election during the current year; however, there is an accrual of £767 under this heading from the uncontested Bowerhill election in the previous year, which the council hasn't been invoiced for yet. As explained under reserves, there is currently a councillor vacancy, but due to this being within six months of an election, no by-election is to be held. Attention was drawn to the fact that as part of the government's Devolution Priority Programme, there is a proposal for a 'Heart of Wessex' devolution, which includes Wiltshire, Somerset, and Dorset. The proposals will create a position for an elected regional mayor and create a mayoral strategic authority. It is important to note that Wiltshire Council will remain, and this would just be an additional tier of local government. This is important for members to be aware of because this may affect whether there are town and parish council elections in May 2025 or whether this will be pushed back to May 2026, which has an effect on the budget. This is due to the fact that if there is going to be an election for a new mayor, this may be done at the same time as the unitary and town and parish elections. The Clerk advised that this budget assumes that an election will be held in May 2025, as it was currently unknown as to whether the proposals would go ahead or not and whether the elections would be postponed for a year. As a result, £12,000 has been budgeted for 2025/26, which is all to come from reserves. This figure has been based on 6000 electors, at an estimated cost of £2 per elector.

The member's training is on par with what was budgeted for the year. The Clerk wished to draw members attention to the fact that more has been budgeted under members training for the 2025/26 financial year following the election and the fact that there may be new members. It was therefore agreed that £500 should be budgeted for training.

Audit fees are lower than budgeted for the year as the fees for the external auditor are expected to be lower than originally anticipated. The external audit fees are based on annual bands of income or expenditure, whichever is higher for that financial year, so it can be difficult to judge which band the council will be in year on year. During the year the parish council also has two internal audits, one interim and one at year end, and the total expected cost for this service for this year is £830. There is also a credit of £735 under this cost code due to an accrual for the 2023/24 year for external audit fees with the final bill being lower than expected for that year. The anticipated cost for

the current year under this heading is now £1,145. For the 2025/26 financial year, £1,950 has been budgeted for auditor fees, which accounts for the two internal audits with a slight increase and the external audit.

The expected postage costs for the year are on par with what was originally budgeted at £840. Although postage costs have increased by £0.30p per 1st class stamp during the year, the council now sends out electronic agendas, so there is much less postage. There is still an element of postage, as the council still sends out agenda notices to the noticeboard volunteers each week and the annual allotment rent notices. For the next financial year, £900 has been budgeted, which takes into account any postage cost increase as well as weekly notice board notices and assumes that all new councillors will accept electronic agenda packs. Officers are going to look at sending the allotment rent notices out electronically; however, there will still be some notices that need to go out by post.

The postage costs are anticipated to be slightly lower than what was originally budgeted for the current year. It is now expected that photocopying costs will be £650 for the current year. In the last financial year, the parish council replaced the photocopier, which has reduced the printing costs. As explained under postage, the council is no longer printing out large agenda packs each week, so there is much less printing being undertaken. For the 2025/26 year, £650 has been budgeted for photocopying, as there is not expected to be a change in the level of printing being undertaken.

Bank charges are anticipated to be slightly higher than expected this year at £200. In December 2024, the council received notification from Lloyds Bank that they will be changing the council's treasurer's account to a business account. Consequently, this means that there will be charges associated with the account. The council had discussed closing the Lloyds account and going with a new provider at the December Full Council meeting but decided to continue with the account at this time, tasking officers to investigate whether there were any other suitable accounts around that did not have charges associated with them. The expected year-end figure has taken into account the new bank charges from Lloyds Bank. For the next financial year, £300 has been budgeted for bank charges, as there are also costs associated with the Unity Trust Bank Current Account as well as a monthly fee associated with the monthly multipay card.

It was expected that £400 would be spent on minute-book binding for this year; however, the book binders are located in Salisbury, so it is only undertaken if an officer is going to this location. It is not expected that the minute book binding will be undertaken in the current year; therefore, £1,200 has been budgeted for the next financial year, which includes two years' worth of minutes and the annual parish minutes.

The IT support costs are higher than anticipated for this year as the council had previously approved for the IT contractor to create an allotment database, which is now expected to be completed in the current year. Other expected costs are for ongoing IT support during the year, so it is now expected that the costs for IT support will be £500 for the year. In the next financial year, £450 has been budgeted, which is for ongoing IT support during the year as well as for the creation of the asset database, which the council had previously agreed to.

There are no expected costs for new equipment and furniture in the current year, but £1,200 has been budgeted under this heading for the 2025/26 year. Included in this figure is for a new councillor laptop and a replacement office chair. It was recently discovered that the server computer was not able to update to Windows 11, and as Windows 10 will no longer be supported from October 25, this will need to be replaced.

Actual
Spent under
Legal fees
84,447.50

There were no legal or professional costs budgeted in the current year, as at the time of budget setting it was unknown what costs the council may incur during the year. The true cost is now expected to be £7,697.50 for the year, which includes the Kestrel Court and Berryfield Play Areas freehold transfers, Whitworth and Davey play area transfers, and Shaw Village Hall building condition survey. All expenditure for this is to be taken from reserves. For the next financial year, £2,000 has been budgeted, which is for the Shaw Village Hall lease and to register the Shaw Playing Field with the Land Registry.

The expected staffing costs for the current year are anticipated to be lower than budgeted. This was largely due to the fact that the Parish Officer retired in September 24, and due to staff workload with other projects such as the Neighbourhood Plan and the preparation of the budget, recruitment was not advertised until December 24. As a result, the salary for the Parish Officer role has not been paid for part of the current financial year. This also has an effect on the council's employer national insurance and pension contributions, which are also expected to be less than budgeted. In the 2025/26 financial year, the increase in employer national insurance contributions has been taken into account in the budget as well as the recruitment of a new Parish Officer. In the current year, staff received a flat rate increase of £1,290 on all scale points (Note: this is the full-time equivalent figure; for those staff who are part-time, this figure is pro rata) following the National Joint Council pay (NJC) negotiations with the unions. As it is always unknown what any potential annual increase may be, the same has been applied to all staff for the 2025/26 year.

There has also been more allocation under staff training for the 2025/26 financial year, which accounts for a new member of staff as well as some qualifications for the current staff members. The budget for staff training for the 2025/26 financial year is £1,400.

Recommendation 1:

Administration Costs (Including office staff):

Budgeted Expenditure for 2024/25	£170,543.00	150,631	
Anticipated Expenditure for 2024/25	£158,971.50	with £7,697.50	coming from reserves
Proposed Expenditure 2025/26	£193,028.00	with £12,000.00	coming from reserves

Admin 16,085
Staffing 122,507
Office 12,039
84,447.50

Parish Amenities:

The expected costs for defibrillators for this year are expected to be more than budgeted. As explained under income, the parish council applied for a grant towards a replacement defibrillator to be located outside of Bowerhill Village Hall. As part of the grant scheme, the defibrillator and cabinet were provided through London Hearts, with match funding of £750 being required to be paid by the recipient prior to the

defibrillator being delivered. As explained under income, the council received a donation towards the defibrillator, and part of the donation was used for the match funding. The rest of the costs that the donation received was used towards was for the installation of the new cabinet on a dedicated new pole outside of the village hall site. This new defibrillator ensures that residents have 24/7 access to the defibrillator and replaces the one that was inside the village hall building, where residents would only be able to access it when the hall building was open. As costs are unable to be netted off against the expenditure, the full expenditure of the project is shown under this code. The other cost coming from this budget heading is the annual support for each defibrillator. It is expected that the total costs for this financial year under this budget will be £3,995. For the next financial year, £1,530 has been budgeted for defibrillators, which is for the annual maintenance fee for each unit around the parish. The maintenance fee includes an annual service of each defibrillator as well as replacement consumables such as pads, batteries, etc. This maintenance is to come from solar farm funding.

The parish insurance is more than budgeted for the year at £4,296. As the parish council was in the last year of a long-term agreement at the time of budget setting, it was unknown what the costs for parish insurance would be for the current year. It is always difficult to budget for the insurance, as there are variables such as more assets that may need to be insured, for example. The council is currently in the second year of a long-term agreement with their insurance company. For the 2025/26 financial year, £4,350 has been budgeted, which takes into account any new asset that may need to be insured.

The play area safety surfacing cleaning is much higher than budgeted for the current year; originally budgeted was £2,900, but it is now anticipated that the total costs will be £9,300 at year end. One safety surfacing clean has already been undertaken in the current financial year on all of the parish play areas and MUGAs (multi-use games areas) at a cost of £4,550. At the last Asset Management Committee meeting, members agreed to undertake another clean in March before the Easter holidays; therefore, the estimated year-end figure has taken this into account. For the next financial year, £5,000 has been budgeted, which allows for one safety surfacing clean to be undertaken. The cost of the safety surfacing cleaning for both financial years is to come from solar farm funding.

For the parish grass cutting and bin emptying, the council is currently in a contract, so the expected costs for the current year are to the agreed contract. For the 2025/26 financial year, a percentage increase has been estimated because the council is currently out to tender for the contract. The tender deadline is midday on Monday 20th January which is the day of the Full Council meeting where the budget is due to be approved. Tenders will be opened prior to the Full Council meeting to ensure that enough has been budgeted for these maintenance works prior to the approval of the budget.

The parish council tree inspection schedule is every 27 months so that the parish trees are inspected in different seasons. There has been no tree work in the current year, and no tree inspections were due. In the 2025/26 financial year, £2,500 has been budgeted as the tree inspections are due in December 2025. This figure includes any work required following the inspections. All expenditure for this is budgeted to come from the solar farm funding.

The parish weed spraying had been budgeted at £3,500 for the current year; however, the expected expenditure at year end is now £1,619. At budget setting, it was expected that the weed spraying would be undertaken twice in the financial year; however, due to the weather, it got delayed. As a result, the weed spraying was undertaken late in the year, and it is not expected that any more will be done in the current year. For the next financial year, £1,700 has been budgeted for weed spraying, which only allows for one application during the year. All expenditure for weed spraying for both financial years is to come from solar farm funding.

For the current year, the budget for LHFIG (Local Highway and Footpath Improvement Group) projects was £10,300; however, the anticipated spend to year end is much lower and now expected to be £3,484. This is because some schemes that the parish council would have to pay 50% of funding towards may not have moved any further forward. There was also an element included in the budget for any LHFIG requests during the year. For the 2025/26 financial year, £1,000 has been budgeted, which is the parish council's share of the cost towards the Semington Bus Gate ANPR camera maintenance. This is all to come from CIL. Members were aware that within this budget, there were no funds budgeted for any LHFIG requests during the year.

Under the budget for new bus shelters, there was £22,500 budgeted for the year for the new bus shelter at Falcon Way in Bowerhill. Due to Wiltshire Council not being any further forward with the land transfer from the original developers, this project is not any further forward, and it is not expected that it will take place in the current year. It was also anticipated that the wooden bus shelter at Beanacre would be replaced in the current year; however, this was undertaken in the 2023/24 year. The parish council is still anticipating that a bus shelter will be installed at Falcon Way and has budgeted £5,000 in the 2025/26 financial year.

The spend on the speed indicator device is expected to be slightly lower than anticipated, which is due to the SIDs not being deployed in the parish until June 24. The expected spend is now £4,764, which also includes the additional warranty cover for SID#2. For the next financial year, £5,000 has been budgeted for the deployment of both SIDs around the parish, which is to come from solar farm funding.

Under play areas for the current year, £75,000 had originally been budgeted; however, it is now expected that the spend under this heading for this year will be £38,000, which is much lower than originally thought. The reason why the expected spend is much lower than budgeted is because the council originally expected that the Beanacre play area wooden equipment would be replaced in the current year and estimated the cost of this to be £20,000. This is not expected to happen in the current year, as it has been agreed to continue to keep a watch on this equipment. The expenditure for this replacement has been shown in the next financial year. The other difference is that from this heading the council expected to undertake the Bowerhill Sports Field enhancement project this year, which was expected to cost £35,000. This was not undertaken in the current year because the council was unsuccessful in their grant application to the Suez fund for funding towards the project. This has been shown in the next financial year. During the current year, the council replaced the safety surfacing inside of Hornchurch Road Play Area at a cost of £35,802.86, with £20,000 of this coming from reserves and £15,803 coming from CIL. The other

expected expenditure in the current year is £2,780 to extend the length of the hardstanding inside of Kestrel Court Play Area in order to rotate the existing picnic table and install an additional bench, which is to come from solar farm funding. For the 2025/26 financial year, £45,100 has been budgeted, which includes £25,000 for the replacement Beanacre play area equipment and safety surfacing. 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 £6,250 each budgeted from CIL, solar farm funding, and precept. Other expenditure for the year is £19,100 for the Bowerhill Sports Field Enhancement project, with £18,079 shown under grant income and £1,021 shown as coming from CIL. To account for any repairs and maintenance of the play areas during the year, £1,000 has been anticipated.

Some time ago the council purchased a drinking water fountain for the Bowerhill Sports Field, which was finally installed in the 2023/24 financial year after many delays due to installation issues. The council envisaged purchasing a water fountain to be installed outside of Shaw Village Hall, so had originally budgeted for this in the current year at £4,200, which included the purchase and installation works of the fountain. Following many issues associated with the water fountain at the Bowerhill Sports Field, members agreed to not undertake this project and therefore budgeted £0 for the 2025/26 financial year. There has been some spend in the current year under this budget heading, which is £620. Unfortunately, despite the water fountain being purchased with frost protection, during the year some of the fountain elements cracked due to frost damage, which needed to be repaired in order for it to be useable. As works were undertaken on the mains water network, the fountain also needed to be chlorinated prior to it being usable. Following the repair, the fountain is currently up and running.

Spend under street furniture is expected to be higher than anticipated, with £3,000 originally being budgeted and £4,619 being estimated. This takes into consideration the installation of the wildflower benches from Wiltshire Council and the BRAG (Bowerhill Residents Action Group) bench project, which are currently in storage, at a cost of £2,500. The rights of way board needs to be replaced at Bowerhill with an estimated cost of £1,030, and the three other rights of way boards around the parish need a refresh at £200 each. This expenditure is to come from solar farm funding. For the next financial year, £1,000 has been budgeted to come from solar farm funding, which is for the replacement of any parish benches on a rolling programme.

The budgeted spend of £10,400 for the Shurnhold Fields maintenance is on par with what is expected to be spent in the current year. As part of the car park and entrance improvement project, a shed has been agreed to be purchased from this reserve to facilitate the ongoing maintenance of the field. All other expenditure for this year is for caretaking duties. For the next financial year, £1,750 has been budgeted, which is for the caretaking duties, annual ROSPA inspection, and petrol for the mower at the field. This is all to come from the Shurnhold Fields maintenance reserve.

As detailed under reserves, the car park entrance and improvement project is expected to be undertaken in this financial year. As such, £30,000 has been shown as being spent for the project, which includes £10,000 coming from the reserve and £7,500 from CIL, with the rest shown under income from the town council for their share towards the project. As the project is expected to take place this year, no

expenditure has been shown in the 2025/26 financial year for Shurnhold Fields Capital.

The Clerk made members aware that the council had not received a gas bill for the Bowerhill Sports Pavilion in over a year. Officers have been chasing this for some time now, but this is the reason why there is a -£800 in the year to date due to an accrual being made at year end in the 2023/24 financial year. This is currently being investigated, but officers wanted to make members aware that they may receive a large bill once this issue has been resolved. Since no bills have been received in a long time, £2,000 has been estimated for this year, which had originally been budgeted. For the next financial year, £2,200 has been budgeted for pavilion gas, but this is difficult to estimate due to not receiving any bills to better calculate the expected figure.

Originally budgeted under sports field repairs and maintenance was £2,000; however, it is now estimated that it will be £1,000 for the current year. It is always difficult to foresee what may need to be replaced at the pavilion, as the building is currently 9 years old. For the next financial year, £1,000 has been budgeted for repairs and maintenance as the building will be 10 years old.

The pitch and pavilion improvements are much higher than originally budgeted for this year. This is due to the parish council being successful in receiving a grant from the Football Foundation for pitch improvements, with the first years' worth of grant funding being £14,452. It is now expected that £10,000 will be spent this year on improvements to the pitches, which is all to come from the grant received. In the 2025/26 financial year, £21,052 has been budgeted, which is £18,904 for pitch improvements, which is all coming from the grant. The parish council is also looking to improve the drainage on the middle pitch by undertaking some ditch works at a cost of £2,100. The council is going to apply to the National Lottery fund for funding towards this work, so £1,920 has been shown under grant income.

The spend for waste collection at the pavilion was originally budgeted at £850; however, this is now expected to be £1,000 due to an increase in collection costs. In the next financial year, £1,100 has been budgeted as the council has received notification from the contractor that there will be a price review in April 25.

There was nothing budgeted for the cold-water booster pump service for the current year; however, the council has agreed to a three-year service agreement for this service. As a result, £347 has been shown as expenditure for this year as per the current agreement in place. For the next year, £450 has been budgeted for the service plus any repairs that may be required.

Originally budgeted under the allotment repairs and maintenance heading was £100; however, this is now expected to be £510. The additional expenditure is due to the gate post at Berryfield allotments rotting and failing, so this needed to be replaced. In the next financial year, £100 has been budgeted for any repairs required.

The allotment expenditure shows a slight increase on what was originally budgeted, which was due to the repair required as detailed above. For 2025/26 it is expected that £2,214 will be spent, which was slightly less than what the expected spend was

for the current year. It was noted that it is always difficult to foresee what repairs may be needed at the allotments during the year.

Recommendation 2:

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

Budgeted Expenditure for 2024/25	£236,811.00*	<i>Amenities £95,501</i> <i>Sportsfield £33,156</i> <i>Allotment £ 2,569</i> <hr/> <i>131,216.</i>
Anticipated Expenditure for 2024/25	£178,543.00**	
Proposed Expenditure 2025/26	£153,951.00***	

*With £50,580 coming from reserves, £32,800 from CIL and £51,100 coming from solar farm.

**With ~~£51,580~~ coming from reserves, ~~£26,787~~ from CIL and ~~£23,082~~ coming from solar farm.

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

Community Support Costs:

In the current year, expenditure under grants was slightly more than budgeted for the year. The reason for this is due to the parish council giving a £5,000 contribution towards the Canon Square project, which has come out of the match funding reserve. There was no other cost code to put this expenditure under; therefore, it was put under section 137 grants; however, this wasn't provided as a grant. The budget for all grants this year was £37,700 (this was £17,000 under s137, £20,000 under village halls, and £700 under s144 grants). The estimated year-end is now £37,923. For 2025/26, £20,000 was budgeted for s137 grants, £22,000 for village hall grants, and £700 for section 144 grants, giving an overall grant budget of £42,700.

For the Market Place public toilets, due to parish council queries around the billing for this amenity, it was agreed to contribute a flat rate of £5,000 towards them for the next three years, of which the council is currently in the second year of this agreement. The next financial year will be the last year of the agreement; therefore, £5,000 has been budgeted.

For the current year, £20,200 had originally been budgeted for real-time information; however, the estimated year-end figure is much lower at £7,342. At budget setting last year, the budgeted figure was the full amount for real-time information to be installed in three bus shelters (1x Mitchell Drive and 2x Kestrel Court). Real-time information has been installed inside of these shelters, but the parish council only needed to pay 50% of the cost for these shelters. This expenditure is to come out of the CIL 10% sharing pot. For the 2025/26 financial year, the council has budgeted £63,684 for nine real-time information units, which is to come from CIL.

Originally budgeted for the Melksham Neighbourhood Plan for the current year was £1,000; however, the estimated spend is now £18,907.96. As previously explained, this is a joint project with Melksham Town Council; therefore, some of the expenditure under this cost code relates to their 70% share of the costs, with the reimbursement for their share shown under income. The total cost for the parish council for the

current year has been calculated, and the estimated cost is £6,101.96 for the Neighbourhood Plan. As only £1,000 was originally budgeted, £5,101.96 has been shown as coming from CIL for the project. For next year, £2,247.50 has been budgeted for the Neighbourhood Plan, with the parish council's share of £847.50 budgeted from CIL. The rest of the estimated expenditure is the town council's share of the costs and is offset from the amount shown under the income cost code. It is anticipated that new councillor Neighbourhood Plan training will be required following the election, and the Neighbourhood Plan 2 is due to be at its examination stage shortly, so expenditure advertising the referendum is expected during the year.

The estimated expenditure for Melksham Community Support for this year is £12,000, which was as budgeted. This is for the Age UK Senior project worker, which is a joint project with Melksham Town Council, and the agreed shared cost between both councils is 50% each. Each council is invoiced separately; therefore, the cost shown is the parish council's 50% share of the project. For next year, £12,300 has been shown as expenditure for the project, which shows a small increase from the current year.

Fridge magnets etc were not printed in 24/25 so spend is much lower than anticipated.

The Melksham Emergency Support project is separate from the Melksham Community Support service. This is in place for emergencies such as flooding or extreme weather conditions, for example. For the current year, £7,861 had been budgeted to come from reserves for the project, which is on par with the expected expenditure for the year. This expenditure is for the printed fridge magnets with the emergency support phone number on them to be distributed to the households of all Melksham and Melksham Without residents. Other expenditures for this project for the current year are to keep the Lamplight database running and line rental costs for the emergency support phone number. For the 2025/26 financial year, £900 has been budgeted, which is for the ongoing costs of the Lamplight database and phone line costs. Of this amount, £160 has been taken from the SSEN reserve, which is the amount that has been left over.

Recommendation 3:

Community Support Costs (Including Joint Ventures):

Budgeted Expenditure for 2024/25	£85,696.00*	
Anticipated Expenditure for 2024/25	£90,968.96**	£ 83,972
Proposed Expenditure 2025/26	£128,831.50***	

*With £28,061 coming from reserves. *57,313.59 - CIL*

**With ~~£20,203~~ from reserves and ~~£5,101.96~~ coming from CIL. *-85,936.86 - reserves*

***With £160.00 coming from reserves and £64,531.50 coming from CIL.

TOTAL PROPOSED EXPENDITURE FOR 2025/26

Administration Costs (including office staffing)	£193,028.00
Parish Amenities Costs (incl Allotment and Bowerhill Sports Field)	£153,951.00
Community Support Costs (incl Joint Ventures)	<u>£128,831.50</u>
TOTAL	£475,810.50

Of this expenditure, £39,249.00 is budgeted to come from reserves, with £72,802.50 from CIL and £28,180.00 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 2025/26	£3,310.00
Expenditure 2025/26	£2,214.00
Difference 2025/26	£1,096.00

This will inform the Asset Management Committee when considering whether the allotment rent should be increased from 1st October 2025.

Bowerhill Sports Field:

Income 2025/26	£27,937.00
Left over pitch maintenance grant received in 24/25 held in reserves	£ 4,452.00
Expenditure 2025/26	£50,613.00
Difference 2025/26	- £18,224.00

In the 2024/25 financial year, the parish council received £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 received in August 2024, and improvement works didn't start until October 2024, the council is estimating that £10,000 will be spent from the grant in the current year, leaving £4,452 in a reserve at year end. The council is estimating that the remainder of the first year's grant (£4,452) will be used in the first quarter of the 2025/26 financial year, which will be taken from the reserve. The council is expecting to receive £14,452 again from the Football Foundation for the second year's grant in the 2025/26 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) Virements against Budget for 2024/2025.

There were no virements to be made for 2024/25.

Recommendation: The parish council make no virements for 2024/25.

c) Recommend Budget for 2025/2026.

The council recommended the budget for 2025/26 as per above.

361/24 Precept:

a) "Town & Parish Councils Council Tax Factsheet" October 2024

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

b) Confirmed Taxbase number for 2025/26:

Members noted the tax base number for 2025/26 of 2980.90.

c) Parish Council Precept for 2025/2026.

For the forthcoming financial year 2025/26 the following Precept calculation was made. **Expenditure less Income = Precept**

<u>Expenditure</u>	
Allotments	£ 2,214.00
Sports Field	£ 50,613.00
General	<u>£422,983.50</u>
Total Expenditure	£475,810.50
Plus: Funds put into Reserves	£162,021.68
TOTAL	£637,832.18
<u>Income</u>	
Allotments	£ 3,310.00
Sports Field	£ 27,937.00
General	<u>£181,218.68</u>
Total Income	£212,465.68
Plus: Spending from reserves	£140,231.50
TOTAL	£352,697.18
Shortfall to fulfil with Precept	£285,135.00

It was noted that the precept for the current year (2024/25) was £261,592 with a taxbase of 2908.62 which meant that the average contribution for an average band D was £89.94.

Recommendation: The Finance Committee recommend a precept of £285,135.00 for 2025/26 against a taxbase of 2980.90. This is an increase of £23,543 (9%) on last year's precept. An average band D household will be contributing £95.65 for the year, an additional £5.71 on last year, which is a rise of 6.35%.

362/24 Investment Policy:

Members reviewed the investment policy. The Clerk explained that she had updated the policy using "tracked changes" to reflect what the parish council currently did. Under banking arrangements, item 1iii) was updated to state that a buffer of £5,000 is left in each current account. An additional clause was added that stated, '*An instant access account that provides interest is to be maintained for cashflow; with the bulk of funds to be invested in the Public Sector Deposit Fund (PSDF) with the CCLA (Charities, Churches and Local Authorities Investment Management Ltd).*' Members agreed with the changes as detailed above.

Recommendation: The parish council approve the additions to the investment policy as detailed above.

363/24 Internal Audit visit:

a) Feedback from internal audit visit

It was noted that the first internal audit visit for the current financial year took place on Wednesday 18th December 2024, and went well overall, with five observations and recommendations made by the auditor. It was noted that one of the observations was that the risk register had not been reviewed yet in the current financial year, which was an item that members were due to review this evening.

The auditor highlighted during his visit that he had seen the current grass cutting and bin emptying contract being advertised but could not see any record of it on Contracts Finder. The Clerk explained that it was understood that the council did not need to advertise the contract on Contracts Finder, and this was the understanding when she took professional advice on the matter. The auditor confirmed that once a contract was advertised on the council's website, it becomes a public contract and must be advertised on the government's Contract Finder website under the Public Contracts Regulations 2015. He has made two observations in his report regarding this. This was a matter that was going to be considered under the next agenda item.

Another observation in the report was regarding a data protection impact assessment for all of the council's CCTV systems. The Clerk advised that officers had drafted an assessment for the CCTV; however, it had not yet been presented to the council for approval, which would happen in due course. This assessment is about ensuring that the council's use of CCTV is justified and proportionate, which needs to be detailed in the assessment.

During the visit the auditor noted that the Berryfield Village Hall lease was for a long duration, 125 years. He advised that the council should seek advice from their solicitors as to whether this lease counts as a technical disposal of land. The auditor also queried with officers whether the lease had been registered with the land registry. The Clerk advised that the lease process was undertaken through the council's solicitors, so would need to clarify this with them.

Although the council's bank reconciliations have been subject to regular independent review, the auditor noted that in the council's financial regulations under 2.6 it stated the following: *"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 **the two non-finance committee members** appointed by the council will sign and date them at this meeting. The signing of the bank reconciliations and statements will be reported in the Full Council minutes."* Once a quarter the bank reconciliations are provided to the Full Council for review and are included in the agenda pack; however, they are not signed by two non-finance committee members as detailed in the financial regulations. In addition, the two finance committee members who are authorising the payment run review and sign off the previous month's bank reconciliation. The auditor advised that he did not have any issue with the council's current process but has recommended that the financial regulations be amended to align with the council's current procedures. This was an item to review at this evening's meeting.

b) Revised Tender arrangements for current grass cutting tender:

The Clerk advised that following the advice from the internal auditor, officers had published the grass cutting and bin emptying contract on the Contracts Finder website on the 18th of December. The deadline for the tenders was Friday 10th January; however, it was felt that because the contract had only been posted on Contracts Finder on 18th December it was reasonable to extend the tender deadline to 20th January. The Clerk had spoken to Councillor Glover (as both Council and Finance Committee Chair), who agreed with this way forward. The Clerk advised that the advice from NALC (National Association of Local Councils) was not wrong, but it was what they had not said that was the issue. She had gone back to NALC on this matter.

The Clerk explained that the council could overturn the decision made by officers and stop the tender process if they were unhappy with the arrangements made. She advised that due to the timeframes involved and the fact that this new information came to light just before Christmas, she was unable to call an extraordinary council meeting for the council to make a decision in time, bearing in mind the original tender deadline was 10th January. As a matter of priority, the Clerk made the decision to extend the deadline. Members supported this decision.

Recommendation: The council approve the decision made by the Clerk to extend the tender deadline to midday on Monday 20th January 2025, following new information received.

c) Amend Financial Regulations regarding signatories on Bank Reconciliations to match current practice:

As already explained under the internal auditor feedback agenda item, the auditor had recommended that the council review their finance regulations and amend them as appropriate to match current practices. It was noted that under clause 2.6 in the financial regulations, it stated that two non-finance councillors sign and date the bank reconciliations, which is not the current process. The Clerk suggested that this clause should be amended to state that *“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.”* This is the current procedure that the council undertakes. Members agreed with the amendment.

Recommendation: The parish council amend the financial regulations as detailed above.

364/24 Government consultation on Local Audit Reform:

Members discussed the government consultation on Local Audit Reform. As part of the plan, the government is seeking to legislate to simplify the system and bring as many audit functions as possible into one body. Councillor Glover explained that he had reviewed this document and felt that what was detailed in there was good in principle. He explained that some of the questions that need to be

answered were not applicable to the parish council and felt that the other questions could be delegated to the Clerk. Members agreed with this way forward.

Recommendation: The Clerk to draft a parish council response to the government consultation on Local Audit Reform and bring to the next Full Council meeting for approval.

365/24 Risk Register:

This item was held in closed session.

As members were aware, the risk register must be reviewed each year and was detailed as an advisory on the recent internal auditor report. The Clerk advised that she didn't believe that anything had changed regarding the rated risk on any item as there had not been a change in circumstances since the last time the council reviewed the document. Officers had updated the risk register in tracked changes to bring the document up to date with the council's current practices. Members agreed with the changes made in the risk register and did not feel that any more changes were required.

Recommendation: The council approve the risk register with the tracked changes as detailed by officers.

Meeting closed at 9.48pm

Signed.....
Chairman, Monday 27th January 2025

DRAFT

MELKSHAM WITHOUT PARISH COUNCIL

STATEMENT OF ACCOUNTS

AND

SUPPORTING STATEMENT

31ST MARCH 2025



Melksham without Parish Council 2024/25

Income and Expenditure Account for Year Ended 31st March 2025

31st March 2024		31st March 2025
	Income Summary	
245,271	Precept	261,592
245,271	Sub Total	261,592
	Operating Income	
36,370	General Account Income	40,801
6,181	Parish Amenities	1,337
7,752	Community Support	13,405
12,793	Jubilee Sports Field Income	25,419
2,760	Allotment Income	3,099
85,028	CIL	101,963
0	S106	64,764
396,154	Total Income	512,379
	Running Costs	
17,465	Administration costs	16,085
128,853	Staffing	122,507
11,035	Council Office Costs	12,039
424,351	Parish Amenities	95,501
75,653	Community Support	83,972
39,199	Jubilee Sports Field Expenditu	33,156
2,199	Allotment Expenditure	2,559
698,755	Total Expenditure	365,819
	General Fund Analysis	
44,130	Opening Balance	58,537
396,154	Plus : Income for Year	512,379
440,285		570,916
698,755	Less : Expenditure for Year	365,819
(258,470)		205,097
(317,007)	Transfers TO / FROM Reserves	135,723
58,537	Closing Balance	69,374

Summary Income & Expenditure by Budget Heading 31/03/2025

Month No: 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
<u>General Account</u>					
Income	483,861	460,997	(22,864)		
Expenditure	330,105	456,618	126,513	0	126,513
Net Income over Expenditure	<u>153,756</u>	<u>4,379</u>	<u>(149,377)</u>		
plus Transfer from EMR	74,431	0	(74,431)		
less Transfer to EMR	201,548	0	(201,548)		
Movement to/(from) Gen Reserve	<u>26,640</u>	<u>4,379</u>	<u>(22,261)</u>		
<u>Jubilee Sports Field</u>					
Income	25,419	13,225	(12,194)		
Expenditure	33,156	34,241	1,085	0	1,085
Net Income over Expenditure	<u>(7,737)</u>	<u>(21,016)</u>	<u>(13,279)</u>		
plus Transfer from EMR	5,846	0	(5,846)		
less Transfer to EMR	14,452	0	(14,452)		
Movement to/(from) Gen Reserve	<u>(16,343)</u>	<u>(21,016)</u>	<u>(4,673)</u>		
<u>Allotment Account</u>					
Income	3,099	2,882	(217)		
Expenditure	2,559	2,191	(368)	0	(368)
Net Income over Expenditure	<u>540</u>	<u>691</u>	<u>151</u>		
plus Transfer from EMR	0	0	0		
Movement to/(from) Gen Reserve	<u>540</u>	<u>691</u>	<u>151</u>		
Grand Totals:-					
Income	512,379	477,104	(35,275)		
Expenditure	365,819	493,050	127,231	0	127,231
Net Income over Expenditure	<u>146,560</u>	<u>(15,946)</u>	<u>(162,506)</u>		
plus Transfer from EMR	80,277	0	(80,277)		
less Transfer to EMR	216,000	0	(216,000)		
Movement to/(from) Gen Reserve	<u>10,837</u>	<u>(15,946)</u>	<u>(26,783)</u>		

Balance Sheet as at 31st March 2025

31st March 2024

31st March 2025

31st March 2024		31st March 2025	
Current Assets			
5,794	Debtors	12,083	
2,084	VAT Control A/c	3,691	
0	Prepayments	26,652	
43,276	Current Account 02027655	88,134	
52,319	Unity Bank	8,518	
408,835	Instant Access Unity 20476339	2,919	
0	CCLA	522,000	
512,307			663,997
512,307	Total Assets		663,997
Current Liabilities			
5,098	Creditors	4,244	
19,507	Accruals	25,104	
2,763	Receipts in Advance	3,099	
600	Holding Deposits	650	
27,967			33,097
484,340	Total Assets Less Current Liabilities		630,900
Represented By			
58,537	General Reserves		69,374
4,400	New Hall Berryfield Contingenc		4,400
40,463	B'hill Sf Capital		38,708
6,000	Recr&Sport Facility Cntng		6,000
4,000	EMR Gen Highway/Footpath/L'ing		4,000
2,006	EMR Legal Fees		559
8,376	EMR Community Projects		3,376
46,796	Sandridge Solar Farm		48,919
13,233	Election Cntng		13,233
463	Staffing Cntng		10,463
4,400	Shaw Hall		4,400
40,000	Play Area Surf/Eqp Contingency		20,000
10,000	Shurnhold Fields Capital		10,000
24,376	Replacemnt/Renewal Council As.		24,376
20,988	New General Contingency Reserv		20,988
10,850	Defib & Battery Replcement		10,850
59,335	CIL		94,192
15,464	Sports field Annual sum		15,464

Balance Sheet as at 31st March 2025

31st March 2024

31st March 2025

76,102	EMR Shurnhold Fields project	74,270
30,529	EMR 10% sharing Pot with MMTC	71,315
8,021	EMR SSE Grant for MCS	7,088
0	EMR B'hill Sports Field improv	10,361
0	Davey Play Area Maintenance	64,764
0	EMR BYF V Hall Public Art	3,800
484,340		630,900

The above statement represents fairly the financial position of the authority as at 31st March 2025 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	40,462.97	-1,755.00	38,707.97
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	2,006.21	-1,447.50	558.71
332 EMR Community Projects	8,375.67	-5,000.00	3,375.67
333 Sandridge Solar Farm	46,796.39	2,122.62	48,919.01
334 Election Cntng	13,233.00		13,233.00
335 Staffing Cntng	463.34	10,000.00	10,463.34
336 Shaw Hall	4,400.00		4,400.00
337 Play Area Surf/Eqp Contingency	40,000.00	-20,000.00	20,000.00
338 Shurnhold Fields Capital	10,000.00		10,000.00
339 Replacemnt/Renewal Council As.	24,376.00		24,376.00
340 New General Contingency Reserv	20,987.68		20,987.68
341 Defib & Battery Replacment	10,850.00		10,850.00
342 CIL	59,335.27	34,856.83	94,192.10
343 Sports field Annual sum	15,464.17		15,464.17
347 EMR Shurnhold Fields project	76,101.50	-1,831.22	74,270.28
353 EMR 10% sharing Pot with MMTc	30,529.46	40,785.31	71,314.77
354 EMR SSE Grant for MCS	8,021.00	-932.86	7,088.14
355 EMR B'hill Sports Field improv	0.00	10,361.00	10,361.00
356 Davey Play Area Maintenance	0.00	64,763.52	64,763.52
357 EMR BYF V Hall Public Art	0.00	3,800.00	3,800.00
	425,802.66	135,722.70	561,525.36

MELKSHAM WITHOUT PARISH COUNCIL

SUPPORTING STATEMENT FOR THE YEAR ENDING 31ST MARCH 2025

1. ASSETS

Assets are defined as all items of land, buildings, vehicles, plant, and equipment. At 31st March 2024 the asset value was £1,162,513. During 2024/25 there were disposals of assets valuing £2,352 and new assets totalling £3,685 which gives a total asset value of £1,163,846 at 31st March 2025. During this financial year there were a few additions to the asset register such as a replacement defibrillator located outside of Bowerhill Village Hall, some benches and a replacement springer inside of Shaw Play Area. .

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 £2,879,514.75 from 1st June 2024 to 31st May 2025.

A summary of the assets held as at 31st March 2025 is detailed below:

Buildings	£801,483
Chain of Office/Chairman's Board	£1,380
Fencing/Gates	£22,934
Land	£37,254
Machinery/Tools	£452
Office Furniture/Equipment/Contents	£24,599
Outside Equipment	£3,692
Other Surfaces	£23,093
Sports Equipment	£19,129
Play Area & Playing Field Equipment/Safety Surfacing	£117,171
Street Furniture	110,159.00
RAF Memorial	£2,500
	<u>£1,163,846</u>

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 £12,038.76, which was the proportion due from 1st March 2024 to 31st March 2025. 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 2024/25 will be different to the figure listed below for the year 1st August 2024 to 31st July 2025.

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 per annum payable to St Barnabas Church. The peppercorn rent payable for the first 5 years of the lease was £10 per annum with a rental review by the Church required to take place every 5 years. Up until the 2023/24 financial year the rental review had not taken place by St Barnabas Church, and as such the parish council had continued to pay £10 per year. This was identified and rectified in the 2023/24 financial year with the parish council paying the £78.64 shortfall. For the current 5-year term from 2020-2025 the annual amount rent due is £23.93 per annum, which was paid in the 2024/25 financial year. A memorandum to this Lease was added in January 2010 to give vehicular right of way to a double access gate for grass cutting and to adjust mowing arrangements re 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 with a new lease for 125 years currently being drawn up.

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	010008202315	Recreation Ground, The Beeches, Shaw, Melksham, Wiltshire, SN12 8EP	Freehold and leased to	Due to the Health & Safety of the play area this is

(Multi Use Games Area)			Management Committee	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	Registered Title: WT203411 "Part of land on west side of

			Parish Council in April 2018 from Bloor	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	

1. TENANCIES

During the year 2024/25 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 2024/25.
- b) The Council is the landlord to the Allotment tenants for Berryfield Allotments with 33 current tenants (with 4 vacant plots) and for Briansfield Allotments with 36 current tenants (all plots occupied). Details of agreement terms and tenancies are given in the Council Allotment Register. The Allotment rent applicable for the Allotment Year commencing 1st October 2023 to 30th September 2024 was £35 for 5 perches and £40 for 5 perches from 1st October 2024 to 30th September 2025. Vacant plots are let in conjunction with the waiting list and plots are given to Tenants from outside the parish boundary, if there are no residents on the waiting list. For Tenants from outside the parish boundary the rent will be 2 x the standard rent unless as a result of the boundary review under the Community Governance Review which came into effect 1st April 2018. For clarity for the allotment year starting 1st October 2024, non-residents of the parish would be charged £80 rent for a 5 perches plot, which is double the current residential rate as detailed above.

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 2024/25.

2. BORROWINGS

There were no borrowings in the 2024/25 financial year.

3. SECTION 137 PAYMENTS

At the Full Council meeting on 24th January 2022 the parish council resolved and confirmed that they met the eligibility criteria for the General Power of Competence (Min.391/21). The Localism Act 2011 gives councils the power to do anything an individual can do provided that it is not prohibited by other legislation. As the council held the General Power of Competence during 2024/25 it was not restricted to a maximum level of expenditure under the Local Government Act 1972, s137.

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 £8,313.59 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 council had also agreed to pay towards the maintenance and running costs of the Market Place public conveniences. For 2024/25 the parish council agreed to pay £5,000 towards the maintenance and running costs of the toilets.

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 spend in 2024/25 on this project was £1,831.22 from the open space maintenance contribution Reserve, with no capital items being purchased for the open space in this financial year. This leaves the total amount standing in the reserve at £74,270.28 as at 31st March 2025.

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 2024/25 the total cost of the project was £24,000 with both councils each agreeing to fund 50% of the cost (£12,000 each). The parish council commissioned this work and signed up to a Service Level Agreement with Age UK Wiltshire whereas Melksham Town Council provided grant funding.

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 SSSEN 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 are 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 will be used for and is still yet to be done. In the 2024/25 financial year, £932.86 was spent from this reserve, which was for the Melksham Emergency Support database licence and phone number. This leaves the reserve as of 31st March 2025 standing at £7,088.

The parish council is working jointly with Melksham Town Council for the provision of Real Time Information around the town and parish. Since July 2021, Melksham has had a joint Neighbourhood Plan which means that both councils receive an additional 10% of Community Infrastructure Levy (CIL) funding (2/5 of overall CIL paid to Wiltshire Council) on new housing developments that are applicable for CIL. It has been agreed by both councils that the additional 10% of CIL received should go into a sharing pot for agreed

joint projects across the town and parish. The parish council holds a separate CIL reserve for this funding to ensure that the 10% is properly accounted for in the council's accounts. A CIL sharing working party has been set up with members from both councils agreeing suitable uses for this CIL, with real time information (RTI) currently being the only project agreed to date. In the 2024/25 financial year, although the parish council made payment in May 24 of £5,736.67 for the two RTI installations inside of the bus shelters at Kestrel Court, this was accounted for in the 2023/24 year. This was because the installations actually took place in the 2023/24 year and as such an accrual was made at that year end closedown to account for this expenditure in that year. There were no new installations of RTI in any bus shelters in the parish in the 2024/25 year, therefore, there was no expenditure for this project in the financial year. . The parish council are however moving forward with the project and have earmarked nine sites in the parish to be assessed for real time information. As at 31st March 2025, the reserve for the parish council's 10% share of CIL stands at £71,315 with Melksham Town Council holding their 10% share of CIL in their accounts at year end.

6. ADVERTISING AND PUBLICITY NEWSLETTERS

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

£ 680.91 Advertising
£1,364.00 Quarterly Newsletters

7. MEMBERS' ALLOWANCES

The Council pays the Chairman an allowance and normally increases it by the same percentage as the staff increase each year which is agreed by the National Joint Council for Local Government Services (NJC). In this financial year the staff were awarded a flat rate amount, which meant that each employee, depending on their pay scale had a different percentage increase. In 2024/25 the Chairman received an allowance of £960.39. This was an increase of 4.39% which is the average percentage increase of all staff. The parish council have regard to what Wiltshire Council award their members, as the local Remuneration Panel, for the setting of its own member allowances.

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 2024/25 was £18,372.62 for three of the Council's five employees (one employee left the councils employment partway through the year). Two employees have opted out of the scheme.

9. VAT

The VAT incurred for the financial year 2023/24 was £26,322.41. 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. £22,631.79 (Qtr. 1, 2 & 3) was refunded in 2024/25 and the remaining £3,690.62 (Qtr.4) was refunded on 29th April 2025.

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 Mid-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 14 January 2025, 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 £10,967 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 2024/25

Land at Semington Road (Buckley Gardens)- PL/2022/02749	£96,048.36
486A Semington Road (PL/2021/07622)	£ 1,584.95
Barns South of Upper Beanacre Farmyard (PL/2022/08848)	£ 826.06
178A Woodrow Road (PL/2024/01559)	<u>£ 3,503.93</u>
Total	<u>£101,963.30</u>

The Melksham Neighbourhood Plan was adopted on 8th July 2021 which means that there is an additional 10% CIL payable to the parish council on any new developments in the parish (25% in total). To benefit from the additional CIL the Neighbourhood Plan has to have been adopted before Wiltshire Council receive any CIL receipts from developments. It has been agreed that, since the Melksham Neighbourhood Plan was a joint project between Melksham Town Council and the 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 will be put into a shared fund for joint projects.

For 2024/25 the additional 10% applied to all of the developments that the parish council received CIL monies for during the year. This means that the total amount of CIL transferred into the 10% CIL sharing Reserve in 2024/25 was £40,785.31, the breakdown of these figures is detailed below:

Development	MWPC share	10% sharing pot
Buckley Gardens	£57,629.02	£38,419.34
486A Semington Road	£ 950.97	£ 633.98
Beanacre Farmyard	£ 495.64	£ 330.42
178A Woodrow Road	£ 2,102.36	£ 1,401.57
Total	<u>£61,177.99</u>	<u>£40,785.31</u>

CIL spent in 2024/25	
LHFIG ¹ Contributions	£ 3,204.57
Play Areas	£15,803.00
Neighbourhood Plan review	<u>£ 7,313.59</u>
Total spend from CIL	<u>£26,321.16</u>

Transfers to Earmarked Reserve:	
10% CIL Sharing pot with Melksham Town Council	<u>£40,785.31</u>
	<u>£40,785.31</u>

CIL Reserve as at 1st April 2024	£ 59,335.27
CIL income received in 2024/25	£101,963.30 (25% CIL)
CIL spent in 2024/25	- £ 26,321.16
CIL transferred to Earmarked Reserves	- <u>£ 40,785.31</u>
CIL Reserve as at 31st March 2025	<u>£ 94,192.10</u>

For clarity, the amount shown in the CIL 10% sharing pot reserve is shown below:

CIL 10% Sharing pot reserve as at 1st April 2024	£30,529.46
CIL income transferred into this reserve 2024/25	£40,785.31
CIL spent in 2024/25	- £ 0.00
CIL 10% Reserve as at 31st March 2025	<u>£71,314.77</u>

Total amount of CIL as at 31st March 2025 in both CIL reserves	<u>£165,506.87</u>
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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.

¹ Wiltshire Council’s Local Highways & Footpath Improvement Group

The Sandridge Solar Farm funding received in 2024/25 was a one-off payment of £18,021.33.

This fund was spent on the following in 2024/25:

Play Area Safety Surfacing cleaning	£8,575.00
Weedspraying	£1,619.00
Speed Indicator Device (SID)	£4,762.00
Street Furniture	£ 942.71
TOTAL SPEND IN 2024/25	£15,898.71

Solar Fund Reserve as at 1st April 2024	£46,796.39
Solar Fund Reserve income received in 2024/25	£18,021.33
Solar Fund Reserve spent in 2024/25	- <u>£ 15,898.71</u>
Solar Fund Reserve as at 31st March 2025	£48,919.01

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 2024	£425,802.66
Less Spend from Earmarked Reserves during 2024/25	- £ 80,277.45
Plus Funds transferred to Earmarked Reserve 2024/25	<u>£216,000.15</u>
Earmarked Reserves as at 31st March 2025	£561,525.36

General Fund as at 31st March 2025	<u>£ 69,374.00</u>
TOTAL RESERVES as at 31st March 2025	£630,899.36

Ear Marked Reserve Analysis as at 31st March 2025:

PROPOSED AS AT 31 MARCH 2025	COUNCIL RESERVES	COMMITTED 2025/26 (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			

£4,400.00	Shaw Hall	£1,000.00	£3,400.00			
£38,707.97	B'hillSports Field & Pavilion maintenance. LONG TERM REPLACEMENT OF CAPITAL ITEMS		£10,000.00	£18,707.97	£10,000.00	
£15,464.17	B'hillSports Field & Pavilion maintenance		£15,464.17			
£20,000.00	Replacement Play Area Safety Surfacing & Equipment LONG TERM CAPITAL REPLACEMENT	£6,250.00	£13,750.00			
£10,000.00	Shurnhold Fields (ex George Ward Playing Field) project CAPITAL	£10,000.00				
£6,000.00	Recreation & Sports Facility Enhancement			£6,000.00		
£10,850.00	Defibrillator replacement		£1,000.00	£9,850.00		
£4,000.00	General Highway & Footpath / Lighting			£4,000.00		
£558.71	Legal fees		£558.71			
£3,375.67	Community Projects/Match Funding		£3,375.67			
£13,233.00	Elections		£7,000.00	£6,233.00		
£10,463.34	Contingency - staffing		£10,463.34			
£24,376.00	Contingency - replacement / renewal of council assets (including Wiltshire Council assets) and instead of insuring low		£10,000.00	£14,376.00		

	value street furniture items TO BE RENAMED STREET FURNITURE RESERVE					
£20,987.68	General Contingency		£20,987.68			
£94,192.10	CIL (Community Infrastructure Levy) ringfenced funding	£72,802.50		£21,389.60		£94,192.10
£71,314.77	New Reserve: CIL 10% SHARING POT WITH MTC SO RING FENCED		£30,000.00	£41,314.77		£71,314.77
£48,919.01	Sandridge Solar Farm Community Funding	£28,180.00	£15,000.00	£5,739.01		£48,919.01
£74,270.28	Shurnhold Fields Open Space Maintenance Contribution RINGFENCED	£12,000.00	£3,000.00	£28,568.78	£30,701.50	£74,270.28
£10,361.00	Bowerhill Sports Field Improvements (Football Foundation grant)	£10,361.00				£10,361.00
£64,763.52	Davey Play Area Maintenance	£600.00	£1,000.00	£15,000.00	£48,163.52	£64,763.52
£3,800.00	Berryfield Village Hall Public Art	£3,800.00				£3,800.00
£7,088.14	NEW RESERVE - To show SSEN reserve received for MCS in Emergency Plan mode as RINGFENCED	£7,088.14				£7,088.14
£561,525.36		£152,081.64	£149,399.57	£171,179.13	£88,865.02	

				£561,525.36		
						Total ringfenced £374,708.82

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 2024 to 31st March 2025 (without individual salary payments for Data Protection reasons). The spend over £500 is published on a quarterly basis under the accounts section on the council website and with the quarterly reports in the Full Council agenda packs in July, October, January and April. 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 2024/25				
Cheque Ref	Payee Name	Transaction Detail	Date Paid	Net
V3863-BACS	London Hearts	Match fund-B'hill V Hall defib	09/04/2024	£750.00
V3823-6152	Bowerhill Village Hall Trust	Grant Award 2024/25	15/04/2024	£5,000.00
V3824-6153	Shaw Village Hall	Grant Award 2024/25	15/04/2024	£9,250.00
V3825-6154	Berryfield Village Hall Trust	Grant Award 2024-25	15/04/2024	£4,800.00
V3827-6156	BASRAG	Grant Award 2024/25	15/04/2024	£500.00
V3828-6157	CAWS	Grant Award 2024/25	15/04/2024	£1,290.00
V3829-6158	4Youth (South West)	Grant Award 2024/25	15/04/2024	£3,000.00
V3830-6159	Bowerhill Baby & Toddler Group	Grant Award 2024/25	15/04/2024	£1,643.42
V3831-6160	Group Five	Grant Award 2024/25	15/04/2024	£500.00
V3833-6162	Wiltshire Air Ambulance	Grant Award 2024/25	15/04/2024	£500.00
V3834-6163	Melksham Community First Responders	Grant Award 2024/25	15/04/2024	£930.00
V3839-6168	Wiltshire Citizens Advice	Grant Award 2024/25	15/04/2024	£1,000.00
V3842-6171	FearFree	Grant Award 2024/25	15/04/2024	£500.00
V3843-6172	Melksham Food & River Festival	Grant Award 2024/25	15/04/2024	£500.00
V3846-6175	Melksham Carnival	Grant Award 2024/25	15/04/2024	£1,000.00
V3847-6176	Friends of Shurnhold Fields	Grant Award 2024/25	15/04/2024	£1,000.00

V3851-6180	Melksham Amateur Swimming Club	Grant Award 2024/25	15/04/2024	£500.00
V3855-6184	Wiltshire Youth Canoe Club	Grant Award 2024/25	15/04/2024	£500.00
V3857-6186	Melksham Tourist Info Centre	Grant Award 2024/25	15/04/2024	£600.00
V3823-BACS	Ace Shelters	Inv.1782-New bus shelter Beanacre	26/04/2024	£3,575.00
V3827-BACS	JH Jones & Sons	Parish Maintenance March 24	26/04/2024	£1,470.93
V3833-BACS	Rialtas Business Solutions Ltd	Inv.31577- Y/E Closedown	26/04/2024	£868.00
V3834-BACS	Nettl of Melksham	NHP consultation materials	26/04/2024	£2,403.50
V3842-BACS	JH Jones & Sons	Inv.4142- Pitch fertilizing	26/04/2024	£1,616.00
V3844-BACS	Wilts Assoc of Local Councils	Inv.163- NALC & WALC Subscription	26/04/2024	£1,170.73
V3845-BACS	Wiltshire Publication	Inv.466- Spring newsletter	26/04/2024	£530.00
V3869-BACS	JH Jones & Sons	Inv.4169-Parish Maintenance April 24	24/05/2024	£1,980.47
V3872-BACS	Vita Play Ltd	Inv.4415-Safety surfacing cleaning	24/05/2024	£4,550.00
V3873-BACS	Wiltshire Council	Inv.180-Kestrel Court RTI X2	24/05/2024	£5,736.67
V3888-BACS	Wiltshire Age UK	Inv.9898-MCS QTR 1- April-June	24/05/2024	£3,000.00
V3899-BACS	Zurich	Parish Insurance	30/05/2024	£4,481.15
V3922-BACS	JH Jones & Sons	4227- Parish Maintenance May 24	27/06/2024	£1,980.47
V3940-BACS	Kanconnections	Inv.1626- Bowerhill Village Hall defib installation	27/06/2024	£748.00
V3963-BACS	JH Jones & Sons	Inv.4298-Parish Maintenance June 24	26/07/2024	£1,980.47
V3966-BACS	Wiltshire Age UK	Inv.196-MCS Q2 July- Sept 24	26/07/2024	£3,000.00
V3968-BACS	Community Heartbeat Trust	Inv.226-Annual support for defibs	26/07/2024	£810.00
V3979-BACS	Allcott Commercial	Inv.466- Shaw V Hall site survey	26/07/2024	£945.00
V4002-BACS	Melksham Town Council	Inv.56-NHP-Inv.6094	27/08/2024	£574.50
V4008-BACS	Complete Weed Control	Inv.699-Parish weedspraying	27/08/2024	£1,619.00
V4010-BACS	JH Jones & Sons	Inv.4364-Parish Maintenance July 24	27/08/2024	£1,980.47
V4014-BACS	Melksham Town Council	Inv.20-NHP Inv.6105	27/08/2024	£907.50
V4017-BACS	Wiltshire Council	148-Office rent 1.4.24-30.6.24	27/08/2024	£2,843.25
V4018-BACS	Wiltshire Council	147-Office rent 1.7.24-30.9.24	27/08/2024	£3,009.01
V4019-BACS	Wiltshire Publication	Inv.76-NHP advert (861 & 862)	27/08/2024	£1,060.00
V4050-BACS	Aquasafe Environmental Ltd	Inv.805-Aug PPM visit & Clean	30/09/2024	£620.00
V4055-BACS	JH Jones & Sons	Inv.4453-Parish Maintenance August 24	30/09/2024	£1,980.47
V4056-BACS	Place Studio Ltd	Inv.9-NPPF Consultation respon	30/09/2024	£570.00
V4060-BACS	Wiltshire Publication	Inv.815-NHP adverts	30/09/2024	£1,060.00
V4061-BACS	PKF Littlejohn LLP	Inv.629-External Audit	30/09/2024	£1,365.00
V4125-BACS	Tollgate Security Ltd	Inv.54300- Annual alarm mainte	24/10/2024	£634.00
V4126-BACS	Vita Play Ltd	4591-Hornchurch P/A Safety sur	24/10/2024	£35,802.86
V4129-BACS	Wellers Hedleys	Fees for BYF Play area transfe	24/10/2024	£1,500.00
V4130-BACS	Wellers Headlys	Fees for Kestrel P/A transfer	24/10/2024	£1,508.00
V4131-BACS	Age UK Wiltshire	Inv.11150-MCS Q3-OCT-DEC 24	24/10/2024	£3,000.00

V4132-BACS	Wiltshire Council	928-Office rent-1.10.24-31.12.	24/10/2024	£3,093.25
V4138-BACS	Aquasafe Environmental Ltd	Fountain repair & Oct visit	24/10/2024	£575.00
V4139-BACS	ROSPA Play Safety	Inv.146-Play Area and open space annual inspections	24/10/2024	£874.00
V4200-BACS	JH Jones & Sons	Inv.4611- September 24 parish maintenance	26/11/2024	£1,980.47
V4202-BACS	JH Jones & Sons	Inv. 4525-October 24 parish Maintenance	26/11/2024	£1,980.47
V4203-BACS	JH Jones & Sons	Inv.4650-Verti Drain all pitches	26/11/2024	£2,085.00
V4210-BACS	JH Jones & Sons	Inv.4665-SID Deploy 11/10-8/11	26/11/2024	£579.00
V4212-BACS	Miriam Zaccarelli	Inv.2405-Additional NHP Resource	26/11/2024	£1,465.00
V4214-BACS	PCC Melksham Team Ministry	Contribution 11 Canon Square	26/11/2024	£5,000.00
V4275-DD	EDF Energy	Inv.01- Pavilion electricity	13/12/2024	£504.95
V4250-BACS	Elan City	Inv.110-SID#2 Warranty extensi	19/12/2024	£597.00
V4253-BACS	JH Jones & Sons	Inv.4713-November 24 parish maintenance	19/12/2024	£1,980.47
V4259-BACS	Wiltshire Council	4820 Office rent-1.1.25-31.3.2	19/12/2024	£3,093.25
V4260-BACS	Wiltshire Publications Ltd	NHP submission advert	19/12/2024	£530.00
V4263-BACS	AK Urbanism	Inv.01-Planning & master plan	19/12/2024	£1,725.00
V4264-BACS	AK Urbanism	Inv.02-two stages of work-NHP	19/12/2024	£6,225.00
V4290-BACS	Wiltshire Age UK	Inv.12191- MCS Q4 Jan-March	24/01/2025	£3,000.00
V4295-BACS	JH Jones & Sons	Inv.4756- December 24 parish maintenance	24/01/2025	£1,980.47
V4296-BACS	JH Jones & Sons	4769-Pitch groom all pitches	24/01/2025	£2,006.00
V4298-BACS	Melksham Town Council	Inv.113-NHP Place 011 30% shar	24/01/2025	£983.25
V4299-BACS	Melksham Town Council	Inv.114-Place 015 30% share	24/01/2025	£769.50
V4300-BACS	UK Energy Services	Inv.836-Replacement fan CR1	24/01/2025	£480.50
V4301-BACS	Wiltshire Publication	Inv.139-Full page newsletter	24/01/2025	£834.00
V4330-BACS	Infinity Playgrounds	Inv.381-Replacement springer Shaw play area	26/02/2025	£1,835.00
V4333-BACS	JH Jones & Sons	Inv.4828- Parish Maintenance-January 25	26/02/2025	£1,980.47
V4334-BACS	JH Jones & Sons	Inv.4798-SID Deployment	26/02/2025	£579.00
V4363-6196	Bowerhill Village Hall	Grant award 2025/26	03/03/2025	£5,000.00
V4364-6197	Shaw Village Hall	Grant award 2025/26	03/03/2025	£9,250.00
V4365-6198	Berryfield Village Hall Trust	Grant award 2025/26	03/03/2025	£1,700.00
V4367-6200	BASRAG	Grant Award 2025/26	03/03/2025	£500.00
V4369-6202	CAWS	Grant Award 2025/26	03/03/2025	£2,250.00
V4370-6203	4Youth (South West)	Grant Award 2025/26	03/03/2025	£3,000.00
V4371-6204	Bowerhill Baby & Toddler Group	Grant Award 2025/26	03/03/2025	£1,500.00
V4372-6205	Group Five	Grant Award 2025/26	03/03/2025	£500.00

V4373-6206	Melksham PHAB	Grant Award 2025/26	03/03/2025	£500.00
V4374-6207	Wiltshire & Bath Air Ambulance	Grant Award 2025/26	03/03/2025	£1,000.00
V4375-6208	South Western Ambulance Charit	Grant Award 2025/26	03/03/2025	£500.00
V4380-6213	Wiltshire Search & Rescue	Grant Award 2025/26	03/03/2025	£500.00
V4381-6214	Friends of Giffords Surgery	Grant Award 2025/26	03/03/2025	£700.00
V4383-6216	FearFree	Grant Award 2025/26	03/03/2025	£750.00
V4385-6218	Shaw & Whitley Community Hub	Grant Award 2025/26	03/03/2025	£1,000.00
V4402-6235	Melksham Tourist Information	Grant Award 2025/26	03/03/2025	£600.00
V4404-BACS	JH Jones & Sons	Parish Maintenance February 25	28/03/2025	£1,980.47
V4409-BACS	Berryfield Village Hall	Grant award 2025/26	28/03/2025	£1,700.00
V4414-BACS	Bowerhill Village Hall	Grant Award 2025/26	28/03/2025	£5,000.00
V4415-BACS	Place Studio Ltd	In029-Work to review reg 16...	28/03/2025	£570.00
V4416-BACS	Heating Associated Services Lt	Heating Associated Services Lt	28/03/2025	£1,793.00
V4417-BACS	Melksham Town Council	In.145- Caretaking Shurnhold Fields	28/03/2025	£554.40

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 2025, Melksham Without Parish Council published one invitation to tender with a value over £5,000. The tender was for the parish grass cutting, bin emptying and sports field maintenance contract to start from 1st April 2025. The Tender was advertised in the local press, the parish council's website, social media channels and via the Government Contract Finder procurement system. Following the tender evaluation process, the parish council awarded the tender to JH Jones & Sons Ltd at their Full Council meeting on Monday 17th February 2025 (recommended at Finance Committee 10th February 2025 min. 415/24e and ratified at Full Council 17th February 2025 min. 434/24 a & ci). The agreed contract term was for three years at a total value of £123,089.25 + VAT (£41,029.75 + VAT per annum), with the option to extend the contract term for two further years at the end of the initial term. If the contract is extended by two further years, the values will be renegotiated at that time.

1. Parish grass cutting, bin emptying and sports field maintenance (to start from 1st April 2025).

During the financial year ending 31st March 2024 Melksham Without Parish Council issued the following order with a value over £5,000.

1. PO 2425004 (issued 30th July 2024) to Vita Play Limited to fully replace the safety surfacing inside of Hornchurch Road Play Area with black EPDM surfacing to a minimum depth of 40mm. The minimum depth of surfacing increased to 50mm around areas of play equipment. This order included removal and disposal of the existing EPDM and regrading the subbase with type one stone to approx. 400m². This was to the value of £35,802.86 + VAT.

2. PO 2425014 (issued 16th February 2025) to Aquasafe Environmental Ltd for the provision of Legionella prevention services to conform to the HSE requirements at the Bowerhill Sports Pavilion on a three-year contract. This includes twelve visits to site, two Legionella Samples and three Microbiological Samples per year. The contract is on the basis of an agreed Monitoring, Inspection and Disinfection Programme: The total value of the while contract from March 2025 to February 2028 is £5,040.00 + VAT (£1,680.00 + VAT per year)

18. SOCIAL HOUSING ASSET VALUE

Melksham Without Parish Council has no Social Housing stock.

19. GRANTS TO VOLUNTARY, COMMUNITY AND SOCIAL ENTERPRISE ORGANISATIONS

In 2024/25 the parish council awarded a total of £37,923 in grant funding to groups and organisations who benefit the residents of the parish. The funding was awarded by cheque and presented to each successful organisation at the Annual Parish meeting held on 15th April 2024. For the 2025/26 financial year, grants were awarded at the Annual Parish meeting on 3rd March 2025 and therefore the payments were made in the 2024/25 financial year. An adjustment has been made in the year end accounts to ensure that the grants awarded for the 2025/26 are shown in that year.

The parish council contributed £5,000 towards the 11 Canon Square project in the 2024/25 financial year. The project aims to refurbish and restore the building, which includes flexible meeting rooms and use by charitable organisations, so that it can be used by the whole community.

For transparency, both sets of grant payments are listed here.

ORGANISATION	Awarding in 2024/25	Awarding in 2025/26
Bowerhill Village Hall Trust	£5,000	£5,000.00
Shaw Hill Playing Field and Village Hall	£9,250	£9,250.00
Berryfield Village Hall	£4,800	£1,700.00

Bowerhill Residents Action Group (BRAG)	£450	£450.00
Berryfield & Semington Rd Action Group (BASRAG)	£500	£500.00
Community Emergency Group (CEG)- Whitley and Shaw	Did not apply	£220.00
Community Action Whitley Shaw (CAWS)	£1,290	£2,250.00
4Youth (South West) - formerly Young Melksham	£3,000	£3,000.00
2385 (Melksham) Squadron ATC	Did not apply	£225.00
Bowerhill Baby & Toddler Group	£1,643	£1,500.00
Group Five	£500	£500.00
Melksham PHAB Club	£400	£500.00
Wiltshire Air Ambulance	£500	£1,000.00
Melksham Community First Responders	£930	£500.00
HELP Counselling Services	£200	Did not apply
Life Education Centres Ltd Wiltshire	£400	Did not apply
Melksham Community Money Advice	£300	Did not apply
Age UK Wiltshire	£300	£300.00
Wiltshire Citizens Advice	£1,000	Did not apply
Alzheimer's Support	£400	£450.00
Read Easy	Did not apply	£100.00
Meadowbrook (Wiltshire) CIC	£340	£300.00
RUKSAK45218	Did not apply	£0.00
Wiltshire Search and Rescue Team	Did not apply	£500.00
Friends of Giffords Surgery	Did not apply	£700.00
St John Ambulance Devizes and Central Wiltshire Network	Did not apply	£250.00
FearFree Charity (Formally Splitz Support Service)	£500	£750.00
Melksham Food & River Festival	£500	£400.00

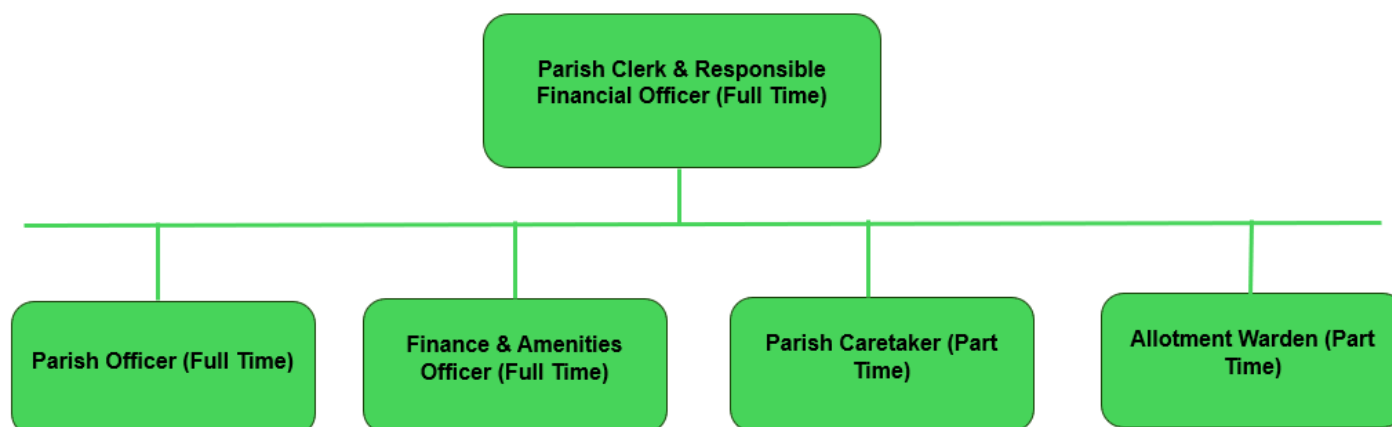
Shaw & Whitley Community Hub Ltd	Did not apply	£1,000.00
that meeting space administered by GoodNews Church	£300	£250.00
Crimestoppers Trust – Wiltshire Volunteer Committee	£150	£150.00
Melksham Carnival	£1,000	£90.00
Melksham & District Historical Association	Did not apply	£300.00
Melksham Man Down	Did not apply	£350.00
Friends of Shurnhold Fields	£1,000	£0.00
Shaw & Whitley Connect	£250	£250.00
Melksham Remembers	Did not apply	£317.00
Melksham Transport User Group	Did not apply	£400.00
AFC Melksham (Disabled)	£300	£300.00
Melksham Gardeners' Society	£250	£300.00
Melksham Amateur Swimming Club	£500	£300.00
Shaw & Whitley Garden Club	£200	£250.00
Melksham Cricket Club	£220	Did not apply
Melksham WI	£200	£100.00
Wiltshire Youth Canoe Club (WYCC)	£500	Did not apply
Avon Bowls Club	Did not apply	£200.00
Melksham and Corsham Gateway Club	Did not apply	£200.00
Shaw and Whitley Art Group	£250	£200.00
Melksham Tourist Information Centre	£600	£600.00
Total	£37,923.00	£35,901.00

20. ORGANISATIONAL CHART

In the 2024/25 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 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 2024/25 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: £45,718- £50,788 (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 (eg. 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.

2.37:1 is the ratio of the Clerk remuneration to the median of the rest of the staff.

It should be noted that during the 2024/25 the parish council had three full time employees and two part time employees. One full time employee left the council half way through the financial year with the officers working additional hours to fill the gap in provision.

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

Detailed Income & Expenditure by Budget Heading 31/03/2025

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	245,271	261,592	261,592	0			100.0%	
1080 Bank Interest Received	15,600	21,198	20,000	(1,198)			106.0%	
1100 Grants and Donations RCVD	3,000	1,500	20,500	19,000			7.3%	
1120 Shaw VH and Playing Field-Rent	20	20	20	0			100.0%	
1130 Photocopying and YE Account Sa	52	61	50	(11)			122.3%	
1140 Solar Farm Community Fund	17,547	18,021	17,547	(474)			102.7%	18,021
1155 Refreshment contribution	150	0	120	120			0.0%	
General Account Income :- Income	281,641	302,393	319,829	17,436			94.5%	18,021
Net Income	281,641	302,393	319,829	17,436				
6001 less Transfer to EMR	17,547	18,021	0	(18,021)				
Movement to/(from) Gen Reserve	264,093	284,372	319,829	35,457				
120 Administration costs								
4070 Chairs Allowance	994	930	966	36		36	96.3%	
4080 Members Training	45	90	100	10		10	90.0%	
4090 Members Expenses	0	0	50	50		50	0.0%	
4100 Audit Fees	2,890	1,420	2,930	1,510		1,510	48.5%	
4110 Elections	767	0	0	0		0	0.0%	
4120 Postage	893	669	840	171		171	79.6%	
4130 Photocopying	1,057	652	780	128		128	83.6%	
4140 Bank Charges	157	192	150	(42)		(42)	128.0%	
4150 Admin and Stationery	952	761	800	39		39	95.1%	
4155 Refreshments Comm Events	214	296	350	54		54	84.4%	
4160 Minute Books Binding	0	0	400	400		400	0.0%	
4175 Email & Cloud hosting	1,209	1,398	1,300	(98)		(98)	107.6%	
4180 IT Support	0	175	200	25		25	87.5%	
4185 Accountancy Support	1,051	1,242	880	(362)		(362)	141.1%	
4190 Telephone/Broadband/Line Rent	858	1,069	980	(89)		(89)	109.1%	
4200 Room Hire/Zoom	156	469	200	(269)		(269)	234.4%	
4210 Safety/PAT Check	84	87	90	3		3	97.0%	
4220 Chairman's Brd/Chain of Office	0	0	100	100		100	0.0%	
4230 Advertising	297	681	150	(531)		(531)	453.9%	
4240 Quarterly Newsletter	495	1,364	2,280	916		916	59.8%	
4250 Land Search Fee	79	47	50	3		3	94.0%	
4351 New Equip & Furniture	2,186	0	0	0		0	0.0%	
4370 Cleaning Materials	49	61	50	(11)		(11)	121.7%	
4390 Professional Services	3,000	4,448	0	(4,448)		(4,448)	0.0%	4,448
4391 GDPR Compliance	35	35	35	0		0	100.0%	
Administration costs :- Indirect Expenditure	17,465	16,085	13,681	(2,404)	0	(2,404)	117.6%	4,448
Net Expenditure	(17,465)	(16,085)	(13,681)	2,404				
6000 plus Transfer from EMR	5,854	4,448	0	(4,448)				

Detailed Income & Expenditure by Budget Heading 31/03/2025

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	0	3,000	0	(3,000)				
Movement to/(from) Gen Reserve	(11,611)	(14,638)	(13,681)	957				
130 Staffing								
4000 Clerk's Salary							98.1%	
4010 Finance & Amenities Officer Sa							104.9%	
4020 Parish Officer Salary							47.3%	
4041 NI - EmployER	10,192	10,123	13,000	2,877		2,877	77.9%	
4045 Superannuation - EmployER	19,455	18,373	23,000	4,627		4,627	79.9%	
4048 Office Staff Mileage & Parking	12	0	50	50		50	0.0%	
4055 Staff Training	435	225	500	275		275	44.9%	
4065 HR & Staff Provision	0	525	0	(525)		(525)	0.0%	
<i>*Total staff salaries are included on the final page</i>								
Staffing :- Indirect Expenditure	128,853	122,507	144,822	22,315	0	22,315	84.6%	0
Net Expenditure	(128,853)	(122,507)	(144,822)	(22,315)				
6000 plus Transfer from EMR	12,321	0	0	0				
6001 less Transfer to EMR	0	10,000	0	(10,000)				
Movement to/(from) Gen Reserve	(116,532)	(132,507)	(144,822)	(12,315)				
140 Council Office Costs								
4270 Office Rent - Campus	11,035	12,039	12,040	1		1	100.0%	
Council Office Costs :- Indirect Expenditure	11,035	12,039	12,040	1	0	1	100.0%	0
Net Expenditure	(11,035)	(12,039)	(12,040)	(1)				
142 Parish Amenities								
1440 Shurnhold Fields Income	0	0	12,500	12,500			0.0%	
1460 Insurance Claim	1,011	0	0	0			0.0%	
1470 Berryfield Village Hall Reimbu	4,210	394	820	426			48.1%	3,800
1475 Room Hire Reimburse	60	0	0	0			0.0%	
1490 Memorial Street Furniture	900	942	0	(942)			0.0%	
Parish Amenities :- Income	6,181	1,337	13,320	11,983			10.0%	3,800
4049 Defibrillator	4,288	3,724	3,800	76		76	98.0%	
4050 Caretaker Travel Allowance	570	570	570	0		0	100.0%	
4051 Caretaker Mileage & Parking	578	561	600	39		39	93.5%	
4281 Insurance	3,611	4,296	3,835	(461)		(461)	112.0%	
4385 Play Area Safety Surface Clean	0	8,575	2,900	(5,675)		(5,675)	295.7%	8,575
4400 Play Area - Grass Cutting	4,986	5,736	5,040	(696)		(696)	113.8%	
4409 Hornchurch Road Public Open Sp	2,156	2,264	2,264	0		0	100.0%	
4410 ROSPA Inspections	1,636	796	1,700	904		904	46.8%	

Detailed Income & Expenditure by Budget Heading 31/03/2025

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
4415 Tree Inspections and Work	2,146	0	0	0		0	0.0%	
4420 St Barnabas Annual Rent	89	24	10	(14)		(14)	239.3%	
4460 Caretaker Salary	████	████	████	████		████	100.7%	
4490 Repair & Maintenance - Parish	2,274	80	0	(80)		(80)	0.0%	
4500 Weedspraying	3,438	1,619	3,500	1,881		1,881	46.3%	1,619
4510 LHFIG Contributions	4,460	3,205	10,300	7,095		7,095	31.1%	3,205
4540 Speed Indicator Device	405	4,762	5,200	438		438	91.6%	4,762
4545 New Bus Shelter	4,095	0	22,500	22,500		22,500	0.0%	
4560 Shaw & Whitley Flood Resource	104	518	550	32		32	94.2%	
4575 Play Areas	13,331	39,775	75,000	35,225		35,225	53.0%	35,803
4576 Drinking Water Fountains	875	840	4,200	3,360		3,360	20.0%	
4582 Village Halls	18,760	0	0	0		0	0.0%	
4583 PWL Capital Payment	335,983	0	0	0		0	0.0%	
4584 PWL Interest Payment	2,166	0	0	0		0	0.0%	
4590 Street Furniture	1,321	1,885	3,000	1,115		1,115	62.8%	943
4600 Bus Shelters Cleaning	300	650	840	190		190	77.4%	
4780 Play Area - Bin Emptying	1,605	2,254	1,213	(1,041)		(1,041)	185.8%	
4785 Replacing Wiltshire Council bi	359	0	1,500	1,500		1,500	0.0%	
4820 Shurnhold Fields Project	3,907	1,831	10,400	8,569		8,569	17.6%	1,831
4825 Shurnhold Fields CAPITAL Expen	0	0	30,000	30,000		30,000	0.0%	
Parish Amenities :- Indirect Expenditure	424,351	95,501	200,379	104,878	0	104,878	47.7%	56,738
Net Income over Expenditure	(418,170)	(94,165)	(187,059)	(92,894)				
6000 plus Transfer from EMR	377,421	56,738	0	(56,738)				
6001 less Transfer to EMR	0	3,800	0	(3,800)				
Movement to/(from) Gen Reserve	(40,749)	(41,227)	(187,059)	(145,832)				
170 Community Support								
1480 Neighbourhood Plan Income	2,752	13,405	0	(13,405)			0.0%	
1485 Grants	5,000	0	0	0			0.0%	
Community Support :- Income	7,752	13,405	0	(13,405)				0
4610 Section 137 Grant	18,190	18,273	17,000	(1,273)		(1,273)	107.5%	
4620 Village Hall Grants	16,300	19,050	20,000	950		950	95.3%	
4630 Other Grants (TIC - Section 14	600	5,600	700	(4,900)		(4,900)	800.0%	5,000
4650 Subscriptions	2,103	1,397	1,935	538		538	72.2%	
4670 Melks Public Toilets Contrib	5,000	5,000	5,000	0		0	100.0%	
4675 Real Time Information- Bus She	8,605	0	20,200	20,200		20,200	0.0%	
4680 Neighbourhood Plan	10,374	21,718	1,000	(20,718)		(20,718)	2171.8%	7,314
4685 Melksham Community Support	14,141	12,000	12,000	0		0	100.0%	
4686 Melksham Emergency Support	340	933	7,861	6,928		6,928	11.9%	933
Community Support :- Indirect Expenditure	75,653	83,972	85,696	1,724	0	1,724	98.0%	13,246
Net Income over Expenditure	(67,901)	(70,567)	(85,696)	(15,129)				
6000 plus Transfer from EMR	15,182	13,246	0	(13,246)				

Continued over page

Detailed Income & Expenditure by Budget Heading 31/03/2025

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
Movement to/(from) Gen Reserve	(52,718)	(57,321)	(85,696)	(28,375)				
<u>210 Jubilee Sports Field Income</u>								
1210 Football Bookings	10,288	10,875	11,200	326			97.1%	
1260 Hire of Lounge/Kitchen Area un	105	93	150	58			61.7%	
1270 Pavilion & Field Grants	2,400	14,452	1,875	(12,577)			770.8%	14,452
Jubilee Sports Field Income :- Income	12,793	25,419	13,225	(12,194)			192.2%	14,452
Net Income	12,793	25,419	13,225	(12,194)				
6001 less Transfer to EMR	0	14,452	0	(14,452)				
Movement to/(from) Gen Reserve	12,792	10,967	13,225	2,258				
<u>220 Jubilee Sports Field Expenditu</u>								
4212 Safety/PAT Check - % JSF Use	3,110	6,190	4,435	(1,755)		(1,755)	139.6%	1,755
4282 Insurance - % JSF Use	576	603	565	(38)		(38)	106.7%	
4302 Electricity - % JSF Use	1,916	1,673	1,800	127		127	92.9%	
4312 Gas - % JSF Use	1,598	2,200	2,000	(200)		(200)	110.0%	
4322 Water and Sewage - % JSF Use	573	508	500	(8)		(8)	101.7%	
4381 Cleaning Contractor - % JSF Us	2,298	2,158	3,000	842		842	71.9%	
4384 WiFi & Line- Pavilion	330	493	420	(73)		(73)	117.4%	
4401 JSF Grass Cutting/Line Marking	9,137	10,282	9,885	(397)		(397)	104.0%	
4405 JSF Hedge Maintenance	0	593	607	14		14	97.7%	
4700 Grass Cutting extra to Cntrct	450	0	475	475		475	0.0%	
4721 Repairs & Maintennce - JSF	14,230	1,128	2,000	872		872	56.4%	
4740 Pitch & Pavilion Improvements	2,362	4,371	5,750	1,379		1,379	76.0%	4,091
4750 Deep Clean	350	350	400	50		50	87.5%	
4770 Waste Collection - %JSF Use	801	1,104	850	(254)		(254)	129.9%	
4781 JSF Bin Emptying	1,050	1,103	1,104	1		1	99.9%	
4791 Boiler Servicing - % JSF Use	420	400	450	50		50	88.9%	
Jubilee Sports Field Expenditu :- Indirect Expenditure	39,199	33,156	34,241	1,085	0	1,085	96.8%	5,846
Net Expenditure	(39,199)	(33,156)	(34,241)	(1,085)				
6000 plus Transfer from EMR	12,604	5,846	0	(5,846)				
Movement to/(from) Gen Reserve	(26,594)	(27,310)	(34,241)	(6,931)				
<u>310 Allotment Income</u>								
1310 Berryfield Allotment Rents - C	1,427	1,591	1,497	(94)			106.3%	
1320 Briansfield Allotment Rent - C	1,333	1,508	1,385	(123)			108.8%	
Allotment Income :- Income	2,760	3,099	2,882	(217)			107.5%	0
Net Income	2,760	3,099	2,882	(217)				

Detailed Income & Expenditure by Budget Heading 31/03/2025

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>320 Allotment Expenditure</u>								
4323 Water - Allotments	557	228	450	222		222	50.7%	
4402 Allotment Grass Cutting	794	1,084	835	(249)		(249)	129.8%	
4722 Repairs & Maintenance - Allotm	37	510	100	(410)		(410)	510.0%	
4800 Allotment Warden Salary	■	■	■	■		■	91.4%	
Allotment Expenditure :- Indirect Expenditure	2,199	2,559	2,191	(368)	0	(368)	116.8%	0
Net Expenditure	(2,199)	(2,559)	(2,191)	368				
<u>350 CIL</u>								
1420 Community Infrastructure Levy	85,028	101,963	96,048	(5,915)			106.2%	101,963
CIL :- Income	85,028	101,963	96,048	(5,915)			106.2%	101,963
Net Income	85,028	101,963	96,048	(5,915)				
6001 less Transfer to EMR	85,028	101,963	0	(101,963)				
Movement to/(from) Gen Reserve	0	0	96,048	96,048				
<u>400 S106</u>								
1170 Wiltshire Council Contribution	0	64,764	11,800	(52,964)			548.8%	64,764
1175 David Wilson Homes Contributio	0	0	20,000	20,000			0.0%	
S106 :- Income	0	64,764	31,800	(32,964)			203.7%	64,764
Net Income	0	64,764	31,800	(32,964)				
6001 less Transfer to EMR	0	64,764	0	(64,764)				
Movement to/(from) Gen Reserve	0	0	31,800	31,800				
Grand Totals:- Income	396,154	512,379	477,104	(35,275)			107.4%	
Expenditure	698,755	365,819	493,050	127,231	0	127,231	74.2%	
Net Income over Expenditure	(302,600)	146,560	(15,946)	(162,506)				
plus Transfer from EMR	423,383	80,277	0	(80,277)				
less Transfer to EMR	102,575	216,000	0	(216,000)				
Movement to/(from) Gen Reserve	18,207	10,837	(15,946)	(26,783)				

Staff Salaries 2024/25

Actual last year 23/24	Actual spend 2024/25	Budgeted
£110,481	£105,534	£120,535

Bank Reconciliation Statement as at 31/03/2025 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	31/03/2025		90,154.47
			<u>90,154.47</u>
<u>Unpresented Payments (Minus)</u>			<u>Amount</u>
03/03/2025 V4366-6199 BRAG			450.00
03/03/2025 V4368-6201 Community Emergency Group S&W			220.00
03/03/2025 V4385-6218 Shaw & Whitley Community Hub			1,000.00
03/03/2025 V4390-6223 Man Down			350.00
			<u>2,020.00</u>
			88,134.47
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			88,134.47
		Balance per Cash Book is :-	88,134.47
		Difference is :-	0.00

Councillor 1:

NameSignedDate

Councillor 2:

NameSignedDate

Clerk & RFO:

NameSignedDate



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 2025 to 31 March 2025

Money In £1,432.82 Balance on 01 March 2025 £106,427.01
 Money Out £17,705.36 Balance on 31 March 2025 £90,154.47

Your Transactions

Date	Description	Type	Money In (£)	Money Out (£)	Balance (£)
03 Mar 25	██████████490-MR250225 390161800391103001 401262	FPI-04431	69.00		106,496.01
03 Mar 25	BATH ROAD WANDERER BRW 01 MAR 600000001517554227	FPI-04432	69.00		106,565.01
03 Mar 25	BERRYFIELD VILLA BERRYFIELD VH	FPI-04433	10.00		106,575.01
03 Mar 25	██████████17B BYF ██████████04407526383000N	FPI-04434	40.00		106,615.01
04 Mar 25	WILTSHIRE COUNCIL 231078	BGC-04435	826.06		107,441.07
04 Mar 25	006204	CHQ-04371		1,500.00	105,941.07
04 Mar 25	006221	CHQ-04388		90.00	105,851.07
04 Mar 25	██████████81-MR030225 02104809797021000N 010832	FPI-04436	4.76		105,855.83
05 Mar 25	006232	CHQ-04399		200.00	105,655.83
05 Mar 25	006217	CHQ-04384		400.00	105,255.83
06 Mar 25	006228	CHQ-04395		300.00	104,955.83
06 Mar 25	006227	CHQ-04394		300.00	104,655.83
06 Mar 25	006214	CHQ-04381		700.00	103,955.83
07 Mar 25	006235	CHQ-04402		600.00	103,355.83
07 Mar 25	006219	CHQ-04386		250.00	103,105.83
07 Mar 25	006209	CHQ-04376		300.00	102,805.83

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BUSINESS ACCOUNT

Sort Code 30-98-75
Account Number 02027655

Your Transactions

Date	Description	Type	Money In (£)	Money Out (£)	Balance (£)
07 Mar 25	006215	CHQ - 04382		250.00 ✓	102,555.83
10 Mar 25	006207	CHQ - 04374		1,000.00 ✓	101,555.83
10 Mar 25	006200	CHQ - 04367		500.00 ✓	101,055.83
10 Mar 25	006216	CHQ - 04383		750.00 ✓	100,305.83
11 Mar 25	006210	CHQ - 04391		450.00 ✓	99,855.83
11 Mar 25	006224	CHQ - 04391		250.00 ✓	99,605.83
11 Mar 25	006212	CHQ - 04379		300.00 ✓	99,305.83
11 Mar 25	██████████ 490-MR250225 511856829022113001 401262	FPI - 04437	69.00 ✓		99,374.83
14 Mar 25	006233	CHQ - 04400		200.00 ✓	99,174.83
14 Mar 25	006205	CHQ - 04372		500.00 ✓	98,674.83
14 Mar 25	006231	CHQ - 04398		100.00 ✓	98,574.83
17 Mar 25	██████████ 490-MR250225 830484942512513001 401262	FPI - 04438	69.00 ✓		98,643.83
17 Mar 25	DAISY 4736739 3229582	DD - 04439		56.88 ✓	98,586.95
17 Mar 25	DAISY 4736742 3229583	DD - 04440		63.98 ✓	98,522.97
17 Mar 25	006225	CHQ - 04392		317.00 ✓	98,205.97
17 Mar 25	BATH ROAD WANDERER BRW 17 MAR 600000001525659158	FPI - 04441	69.00 ✓		98,274.97
18 Mar 25	006229	CHQ - 04396		300.00 ✓	97,974.97
18 Mar 25	006206	CHQ - 04373		500.00 ✓	97,474.97
18 Mar 25	██████████ NV 489- MR250225	FPI - 04442	69.00 ✓		97,543.97
19 Mar 25	006208	CHQ - 04375		500.00 ✓	97,043.97
19 Mar 25	006203	CHQ - 04370		3,000.00 ✓	94,043.97
20 Mar 25	006220	CHQ - 04387		150.00 ✓	93,893.97

(Continued on next page)



BUSINESS ACCOUNT

Sort Code 30-98-75
Account Number 02027655

Your Transactions

Date	Description	Type	Money In (£)	Money Out (£)	Balance (£)
24 Mar 25	██████████90-MR250225 319287638581323001 401262	FPI - 04443	69.00 ✓		93,962.97
24 Mar 25	006230	CHQ - 04397		250.00 ✓	93,712.97
25 Mar 25	006202	CHQ - 04369		2,250.00 ✓	91,462.97
25 Mar 25	BATH ROAD WANDERER BRW 23 MAR 500000001530141865	FPI - 04444	69.00 ✓		91,531.97
27 Mar 25	GOCARDLESS LAMPLIGHTDB- 4WNJM2	DD - 04446		57.00 ✓	91,474.97
27 Mar 25	006211	CHQ - 04378		100.00 ✓	91,374.97
27 Mar 25	006222	CHQ - 04389		300.00 ✓	91,074.97
28 Mar 25	SERVICE CHARGES REF : 452040759	PAY - 04445		20.50 ✓	91,054.47
31 Mar 25	006213	CHQ - 04380		500.00 ✓	90,554.47
31 Mar 25	006226	CHQ - 04393		400.00 ✓	90,154.47

Transaction types

BGC Bank Giro Credit	BP Bill Payments	CHG Charge	CHQ Cheque
COR Correction	CPT Cashpoint	DD Direct Debit	DEB Debit Card
DEP Deposit	FEE Fixed Service	FPI Faster Payment In	FPO Faster Payment Out
MPI Mobile Payment In	MPO Mobile Payment Out	PAY Payment	SO Standing Order
TFR Transfer			

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Bank Reconciliation Statement as at 31/03/2025
for Cashbook 2 - Unity Bank

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Unity	31/03/2025	138	8,517.50
			<u>8,517.50</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			8,517.50
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			8,517.50
		Balance per Cash Book is :-	8,517.50
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

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: 31/03/2025

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
28/02/2025		Balance brought forward	£0.00	£0.00	£20,612.88
03/03/2025	Direct Debit	Direct Debit (ST ENVIRONMENTAWM0) <i>4425</i>	£112.58 ✓	£0.00	£20,500.30
04/03/2025	Credit	CCLA Investment Management Limited <i>4430</i>	£0.00	£2,008.04 ✓	£22,508.34
17/03/2025	Direct Debit	Direct Debit (LLOYDS CORP.CARD) <i>4426</i>	£791.58 ✓	£0.00	£21,716.76

Page number 1 of 4

Statement number 138

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. Registered in England and Wales no. 13174. Calls may be monitored and recorded for training, quality and security purposes. © Unity Trust Bank. All Rights Reserved. We invest in people. Gold. NACCB WINNER

Your Current T2 account transactions:

Date	Type	Details	Payments Out	Payments In	Balance
18/03/2025	Direct Debit	Direct Debit (EDF ENERGY) U4427	£111.63 ✓	£0.00	£21,605.13
28/03/2025	Faster Payment Debit	B/P to: Miriam Zaccarelli U4407	£40.00 ✓	£0.00	£21,565.13
28/03/2025	Faster Payment Debit	B/P to: Whitley Reading R U4408	£260.24 ✓	£0.00	£21,304.89
28/03/2025	Faster Payment Debit	B/P to: DAVID COLE U4422	██████████ ✓		
28/03/2025	Faster Payment Debit	B/P to: TERESA STRANGE U4419	██████████ ✓		
28/03/2025	Faster Payment Debit	B/P to: TERRY COLE U4421	██████████ ✓		
28/03/2025	Faster Payment Debit	B/P to: E E Bridges U4410	£200.00 ✓	£0.00	£17,014.52
28/03/2025	Faster Payment Debit	B/P to: MARIANNE ROSSI U4420	██████████ ✓		
28/03/2025	Faster Payment Debit	B/P to: Agilico U4403	£63.57 ✓	£0.00	£15,030.72
28/03/2025	Faster Payment Debit	B/P to: Wiltshire Publicat U4406	£89.28 ✓	£0.00	£14,941.44
28/03/2025	Transfer	B/P to: Melksham Town Coun U4417	£554.40 ✓	£0.00	£14,387.04
28/03/2025	Faster Payment Debit	B/P to: JH Jones Sons U4405	£693.00 ✓	£0.00	£13,694.04
28/03/2025	Faster Payment Debit	B/P to: JH Jones Sons U4404	£2,376.56 ✓	£0.00	£11,317.48
28/03/2025	Faster Payment Debit	B/P to: Bowerhill Village U4414	£5,000.00 ✓	£0.00	£6,317.48
28/03/2025	Faster Payment Debit	B/P to: HMRC Cumbernauld U4413	£2,213.26 ✓	£0.00	£4,104.22
28/03/2025	Faster Payment Debit	B/P to: Place Studio U4415	£684.00 ✓	£0.00	£3,420.22
28/03/2025	Faster Payment Debit	B/P to: Berryfield Village U4409	£1,700.00 ✓	£0.00	£1,720.22
28/03/2025	Faster Payment Debit	B/P to: Aquasafe U4411	£168.00 ✓	£0.00	£1,552.22
28/03/2025	Faster Payment Debit	B/P to: Heating Associated U4416	£2,151.60 ✓	£0.00	£-599.38
28/03/2025	Faster Payment Debit	B/P to: Wiltshire Pension U4412	£1,765.92 ✓	£0.00	£-2,365.30
28/03/2025	Faster Payment Debit	B/P to: John Glover U4423	£29.01 ✓	£0.00	£-2,394.31
28/03/2025	Faster Payment Debit	B/P to: Woods Business U4418	£77.99 ✓	£0.00	£-2,472.30
28/03/2025	Transfer	Transfer from 20476339 U4424	£0.00	£11,000.00 ✓	£8,527.70
31/03/2025	Fee	Manual Credit Handling Charge U4429	£0.30 ✓	£0.00	£8,527.40



Your Current T2 account transactions:					
Date	Type	Details	Payments Out	Payments In	Balance
31/03/2025	Fee	Service Charge <i>4428</i>	£9.90 ✓	£0.00	£8,517.50

Bank Reconciliation Statement as at 31/03/2025
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	31/03/2025		0.00
			<u>0.00</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			0.00
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			0.00
		Balance per Cash Book is :-	0.00
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Unity Instant access account	31/03/2025	24	2,919.11
			2,919.11
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			0.00
			2,919.11
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			0.00
			2,919.11
		Balance per Cash Book is :-	2,919.11
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

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: 31/03/2025

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 2.50% AER as of your statement date.



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](https://www.fscs.org.uk) or refer to our FSCS Information Sheet and Exclusions List at [unity.co.uk/fscs](https://www.unity.co.uk/fscs)

Contact Us

- Call us: 0345 140 1000
- Email us: us@unity.co.uk
- Visit us: [unity.co.uk](https://www.unity.co.uk)

Your Instant Access account transactions:

Date	Type	Details	Payments Out	Payments In	Balance
28/02/2025		Balance brought forward	£0.00	£0.00	£13,823.13
28/03/2025	Transfer	Transfer to 20371502 <i>U4424</i>	£11,000.00 ✓	£0.00	£2,823.13
31/03/2025	Credit Interest	Credit Interest <i>U4427</i>	£0.00 ✓	£95.98	£2,919.11



**Bank Reconciliation Statement as at 31/03/2025
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	31/03/2025		522,000.00
			<u>522,000.00</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			522,000.00
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			522,000.00
		Balance per Cash Book is :-	522,000.00
		Difference is :-	0.00

Councillor 1:

Name Signed Date

Councillor 2:

Name Signed Date

Clerk & RFO:

Name Signed Date



GOOD INVESTMENT

Statement of Account

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

5 April 2025

Account name: **MELKSHAM WITHOUT PARISH COUNCIL**
Account number: **PS1007177-001**
Statement period: **28/02/2025 to 31/03/2025**

Account summary

Total valuation as at 31 March 2025 **£522,000.00**
Total valuation as at last statement at 28 February 2025 **£522,000.00**

Holdings as at 31 March 2025

Fund name	Unit/share holdings	Price per unit/share	Value
The Public Sector Deposit Fund SC4 GB00B3LDFH01	522,000.0000	£1.00	£522,000.00
			Total value
			£522,000.00

The average Fund yield for this period was 4.50% p.a.

Income for the period is as follows:

Month	Date paid	Method	Amount (£)	Destination
Mar 2025	02/04/2025	Paid to Nominated Bank Details	£1,994.98	

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 20xx" 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 un-presented 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 20xx

Prepared by (Name and Role):

Teresa Strange, Clerk & RFO

Date:

29/04/2025

	£	£
Balance per bank statements as at 31/3/25:		
LLOYDS CURRENT ACCOUNT 02027655	90,154.5	
UNITY TRUST BANK CURRENT ACCOUNT 20371502	8,517.5	
FIXED TERM DEPOSIT ACCOUNT (LLOYDS)	-	
UNITY TRUST BANK INSTANT ACCESS ACCOUNT 20476339	2,919.1	
CCLA PUBLIC SECTOR DEPOSIT FUND SC4	522,000.0	
	-----	623,591.1
Petty cash float (if applicable)	Not Applicable	-
Less: any un-presented cheques as at 31/3/25 (enter these as negative numbers)		
V4366- CHQ: 6199	(450.00)	
V4368- CHQ: 6201	(220.00)	
V4385- CHQ: 6218	(1,000.00)	
V4390- CHQ: 6223	(350.00)	
	-----	(2,020.00)
Add: any un-banked cash as at 31/3/25	None	
	-----	-
Net balances as at 31/3/25 (Box 8)		<u><u>621,571.1</u></u>

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 20th May (min.30/24j) and adopted by Full Council 17th June 2024.

[For review by Finance Committee 02/06/25](#)

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>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</p>	<p>Free of charge</p>

Where possible, provide named contacts including contact phone numbers and email addresses	distribution is so much wider than just the residents of the 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.	
<p>Class 2 – What we spend and how we spend it</p> <p>(Financial information about projected and actual income and expenditure, procurement, contracts and financial</p>	(hard copy or website)	

audit) 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.</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> <p>NB: individual salaries redacted</p>	10p per A4 sheet plus postage
Precept	<p>On the website in the section “Accounts, Audit and Budget”</p> <p>In agenda pack on website for meetings when considered</p>	10p per A4 sheet plus postage

	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.	
Borrowing Approval letter	On the website in the section “Accounts, Audit and Budget” Details of any Borrowing is a standard item in the Supporting Statement to accompany the annual Statement of Accounts.	10p per A4 sheet plus postage
All items of expenditure above £100	List of all payments included within the Full Council minutes, which are also published on the website 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	10p per A4 sheet plus postage
Financial Standing Orders and Regulations	Available on website under “Policies” section Hard copy available	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 website. On the website under the section “Grant Aid”. From 2025 onwards, list of the grants given out at the Annual Parish meeting in the Annual Parish booklet. As the booklet is a	10p per A4 sheet plus postage

	<p>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 we <u>the parish council meets</u> the Transparency Code</p>	
<p>List of current contracts awarded and value of contract</p> <p>List of purchase orders over £5,000 and Tenders</p>	<p>List of all contracts awarded are included in the annual report which details how we <u>the parish council meets</u> the Transparency Code (& Model Publication Scheme)</p>	<p>10p per A4 sheet plus postage</p>
<p>Members' allowances and expenses</p>	<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 <u>recommendation of the Finance Committee</u> in June).</p> <p>Listed in the annual report which details how we <u>the parish council meets</u> the Transparency Code.</p> <p>Listed in the Supporting Statement to accompany the annual Statement of Accounts</p> <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>10p per A4 sheet plus postage</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.</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>	<p>10p per A4 sheet plus postage</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) and a draft version of its reviewed Plan. See the latest versions under the Policies section of the Website, under</p>	<p>10p per A4 sheet plus postage</p>

	<p>Planning Policies.</p> <p>The Neighbourhood Plan is a joint Plan with neighbouring Melksham Town Council and has a dedicated website www.melkshamneighbourhoodplan.org.uk and a dedicated facebook page “Melksham Neighbourhood Plan”.</p> <p>Details of the <u>all the informal and formal recent 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.</u></p> <p>Hard copies available.</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: wshc.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 of decisions)</p> <p>Current and previous council year as a minimum</p>	(hard copy or website)	
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>	Free of charge

	<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>	
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> <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
<p>Minutes of meetings (as above) – exclude material that is properly considered to be exempt from disclosure</p> <p>Video recordings of meetings</p>	<p>Available on the parish council website: www.melkshamwithout-pc.gov.uk.</p> <p>Hard copy available</p> <p>Video recordings of meetings are available on YouTube via the dedicated channel “Melksham Without Parish Council” as soon as possiblethe day after the meeting until the approval of the meeting minutes, when the recording is then deleted.</p>	10p per A4 sheet plus postage
Reports presented to council meetings –	Agenda pack uploaded to the website under the relevant	10p per A4

exclude material that is properly considered to be exempt from disclosure	meeting the week before the meeting, and remains online	sheet plus postage
Responses to consultation papers	<p>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).</p> <p>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.</p> <p>Some consultations have the responses displayed online by anonymously.</p> <p>Hard copies available.</p>	10p per A4 sheet plus postage
Responses to planning applications	<p>A response to every planning application is detailed in the minutes of the Planning Committee meetings.</p> <p>They are also displayed on the Wiltshire Council website under the comments section of the online planning portal. www.wiltshire.gov.uk</p> <p>Hard copy can be made available</p>	10p per A4 sheet plus postage
Bye-laws	Not applicable	
	(hard copy or website)	

<p>Class 5 – Our policies and procedures</p> <p>(Current written protocols, policies and procedures for delivering our services and responsibilities)</p> <p>Current information only</p>		
<p>Policies and procedures for the conduct of Council business:</p> <ul style="list-style-type: none"> • Procedural standing orders • Committee and sub-committee terms of reference • Delegated authority in respect of officers • Code of Conduct • Policy statements 	<p>All under Policy section of the website. Hard copies available.</p> <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>10p per A4 sheet plus postage</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 	<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</p>	<p>10p per A4 sheet plus postage</p>

<ul style="list-style-type: none"> • 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>noticeboards, on social media, and in the local press. Online recruitment agencies/sources, such as Indeed and Linked In are also used.</p>	
<p>Records management, personal data and access to information policies</p> <p>Include information security policies, records retention, destruction and archive policies, and data protection (including data sharing and CCTV usage) policies</p>	<p>On the website under Policies, under the Data Protection Policies section.</p> <p>NB: Policy on CCTV usage to be written and adopted, but decisions on use is detailed in the minutes of meetings when it's been considered.</p> <p>Hard copies available.</p>	<p>10p per A4 sheet plus postage</p>
<p>Class 6 – Lists and Registers</p> <p>Currently maintained lists and registers only.</p>	<p>(hard copy or website; some information may only be available by inspection)</p>	
<p>Information legally required to hold in publicly available registers (in most circumstances existing access provisions will suffice)</p>	<p>None</p>	

<p>Assets register, including details of public land and building assets</p>	<p>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.</p> <p>Included in the agenda pack for the Finance Committee in May/June when they review the final figure for the Annual 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.</p> <p><u>MEMBERS TO CONSIDER IF THE WHOLE REGISTER SHOULD BE UPLOADED TO THE WEBSITE (currently a spreadsheet – huge! But moving to a database).</u></p>	<p>10p per A4 sheet plus postage</p>
<p>Disclosure log indicating the information provided in response to FOIA and EIR requests. These are recommended as good practice</p>	<p>Disclosure log to be added to the website, with hard copies available, moving forward.</p>	
<p>Register of members' interests</p>	<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</p>	<p>10p per A4 sheet plus postage</p>

	minutes of the meeting.	
Register of gifts and hospitality	<p>Hard copy available</p> <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	<p>See Amenities section of the website, then “Berryfield Allotments” or “Briansfield Allotments”</p> <p>Noticeboards in the Allotment Sites</p> <p>Hard copy available</p>	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 reviewed by the Asset Management Committee.	10p per A4 sheet plus 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

Allotment Account to inform rent charges for 2025/26- Starting from 1st October 2025

Budget for 2025/26

Budgeted Allotment income

Berryfield Allotments	£1,670.00
Briansfield Allotments	£1,640.00
Total Income	£3,310.00

Budgeted Expenditure

Total Expenditure	£2,214.00
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Which includes the costs for the following:

- Water – Allotments
- Allotment Grass Cutting
- Repairs & Maintenance
- Allotment Warden Salary
- Pest Control

Income 2025/26	£3,310.00
Expenditure 2025/26	£2,214.00
Difference	£1,096.00

Current rental charges for the allotments:

Residential charge:

5 perches (Half Plot)	£40
2.5 perches plot	£20
10 perches (Full Plot)	£80
3.75 perches	£30

Non Residential Charge:

5 perches (Half Plot)	£80
2.5 perches plot	£40
10 perches (Full Plot)	£160
3.75 perches	£60

Section 3 – External Auditor’s Report and Certificate 2023/24

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 2024; 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 2023/24

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 2023/24

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 2024.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

Date

03/09/2024

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

3rd January 2025

Dear Teresa,

Interim Internal Audit

An audit was carried out by Kevin Rose on Wednesday 18 December 2024. This was the interim internal audit, part of the annual internal audit coverage of the Council. Prior to the audit a 'Pre-Audit' was carried out remotely which tested items which are required to be published on the Councils website.

The audit was undertaken using the standard IAC Audit Checklist, that we use for all Local Councils, which has 207 items. A total of 118 items were tested during this audit, including items that were examined and tested as part of the pre-audit process. A balance of 89 items remain to be tested.

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)
- the Transparency Code (for Smaller Authorities) (Box L)
- Trust Funds (Box O)

Areas subject to audit were;

- the Accounting system and records (Box A)
- the Payment system (Box B)
- Risk and insurance (Box C)
- Budget and precept setting and monitoring (Box D)
- Income billing, collection and VAT (Box E)
- Bank reconciliations (Box I)
- Accounting Statements (Box J)

Of the 108 applicable items tested a Positive response was obtained in respect of 103 tests. There were 5 Negative responses identified and 6 Observations were made, details of which are set out in the attached Interim Internal Audit Observations.

IAC Audit & Consultancy Ltd.

Registered in England No 09753929 VAT Reg No 220 6715 38

23 Westbury Road, Yarnbrook, Wiltshire, BA14 6AG

Email: admin@audit-iac.com Tel: 01225 775511

Summary of tests undertaken during this audit

Positive response	103
Negative response	5
Not Applicable to your Council	10
Total tests carried out	118

I am pleased to advise that no 'Non-Compliances' were identified at this stage that would give rise to a negative response on the statutory Annual Internal Audit Report.

One matter that I would particularly like to draw to the Council's attention is the review of Risk. It is a requirement of the Annual Governance Statement and Annual Internal Audit report to confirm that a review of Risk has been carried out during the financial year. As at the date of this interim audit this has not yet been done. The Council must ensure that such a review is conducted and formally recorded in the Minutes prior to the end of the financial year.

I would also specifically draw the Council's attention to the procurement arrangements in respect of the grass cutting contract which, at the time of the interim audit visit, did not comply with the requirements of the Public Contract Regulations. The Council will, as a priority, need to review these arrangements and ensure that they do comply prior to the award of any contract.

I would like to express my thanks for the assistance and hospitality provided to me during my audit.

Yours sincerely,



Kevin Rose ACMA
Director

**Melksham Without Parish Council
Financial Year 2024-25**



IAC Audit and Consultancy Ltd

Audit date: 18 December 2024

Visit 1 Internal Audit Observations

This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.

B

No.	Audit Test	Response	Observation	Recommendation	Priority	MWPC Comments
1	Have tenders been obtained as set out in Financial Regulations?	No	<i>See below.</i>	The Council to review the tender process and confirm compliance with its Financial Regulations, if appropriate the Council to formally Minute its approval of the tender arrangements made outside of the requirements of Financial Regulations. In future the Council to ensure that it complies with the requirements of the Regulations.	High	As per the below
2	Has the Council complied with the requirements of the Public Contract Regulations?	No	<p><i>The Council is currently advertising a contract for the provision of grass cutting, the value of which exceeds the £25,000 (£30,000 including VAT) threshold set in the Public Contracts Regulations. (The value of a contract is determined by the annual value multiplied by the term of the contract.)</i></p> <p><i>The Council has advertised this contract on the Councils website, this means that the contract is a 'Public' contract and must be procured in accordance with the Public Contract Regulations.</i></p>	<p>The Council, as priority, to review the arrangements for the procurement of grass cutting services and ensure the process is in accordance with both the Councils Financial Regulations and the requirements of the Public Contract Regulations. (A copy of Lord Youngs Guidance on the Public Contract Regulations has been provided to the Clerk).</p> <p>The Council to note that a failure to comply with the Public Contract Regulations will result in a Negative response on the Annual Internal Audit Report.</p>	High	This was rectified right away and put onto the public contracts finder website, the tender deadline was subsequently extended. The actions were approved at the Finance Committee meeting on 6th January 2025.

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. (It was previously reviewed in January 2024.)</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 undertaken at the January 2025 Finance Committee meeting
2	Has the Council carried out necessary risk assessment in respect of any CCTV systems in use (if so does the Council have a copy on file)?	No	<i>It is unclear whether the Council has in place a Data Protection Impact Assessments for its CCTV cameras.</i>	Council to review and confirm whether it has in place impact assessments for its CCTV cameras.	High	This assessment has been drafted but needs to go to a council meeting for approval. STILL TO DO!

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	If the Council receives income under leases, are the lease agreements current?	Yes	<i>The Council is party to a long lease of a village hall. It is unclear a) whether this long lease qualifies as a technical disposal b) whether this lease has been registered with the land registry</i>	Council to seek confirmation from their solicitors as to whether the lease counts as a technical disposal of land, and whether the lease is required to be registered with the land registry.	Medium	This has been queried with the councils solicitors (January 25) and chased up again in May 2025 as no response had been received.

I Periodic bank account reconciliations were properly carried out during the year.

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Bank reconciliation have been subject to independent review (not by a bank signatory). (Interim)	No	<i>Bank reconciliation have been subject to independent review, but the process of review does not conform to the requirements of Financial Regulation 2.6.</i>	The Council to review its compliance with Financial Regulation 2.6. If appropriate the Council to amend either its process, or its Financial Regulations, so that the process and Regulation correspond.	Medium	The financial regs have been amended to reflect what the council actually does to "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."

Interim audit summary Melksham Without Parish Council

(shaded Internal Control Objectives are not applicable to your Council)



Audit 1 Date 18 December 2024

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.	3	40	35	2	2	
Box C	This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	-	8	6	2	2	
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	-	-	
Box E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	5	26	21	-	1	
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	5	1	1	
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 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 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	-	-	
Box M	The authority, during the previous year (2023/24) 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 2023/24 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		10	118	103	5	6	-

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

4th May 2025

Dear Teresa,

Year End Internal Audit

An audit was carried out by Kevin Rose on Sunday 4 May 2025. This was the Year End audit following on from the audit visits carried out on 18 December 2024 and 4 April 2025.

The audit was undertaken using the standard IAC Audit Checklist, which we use for all Local Councils, which has 208 items. A total of 62 items were tested during this audit in addition to the 146 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)
- the Transparency Code (for Smaller Authorities) (Box L)
- Trust Funds (Box O)

(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)
- Payroll(Box G)
- Assets and investments (Box H)
- Bank reconciliations (Box I)
- Accounting Statements (Box J)

Summary of tests undertaken this audit

Positive response	23
Negative response	1
Not Applicable to your Council	38
Total tests carried out	62

Of the 24 applicable items tested a Positive response was obtained in respect of 23 tests. There was 1 Negative response identified and 1 Observation was 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)

Positive response	152
Negative response	6
Advisory	1
Not Applicable to your Council	49
Total tests carried out	208
Tests not carried out	Nil

Based on the audit testing carried out I am satisfied that the Council's internal controls were effective for the 2024/25 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 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 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>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.</p>	<p>At present no specific guidance has been provided to Internal Auditors as to what the ‘relevant legislation’ is in respect of Control Objective L. We have tested against the requirements of Statutory Instruments 2015/480 The Local Government (Transparency Requirements) and 2015/494 The Smaller Authorities (Transparency Requirements), neither of which apply to your Council. The publication requirements of Statutory Instrument (2015/234) The Accounts and Audit Regulations are covered in our responses to Internal Control Objectives M and N. The Council should note that we have not considered any additional publication requirements that may apply, for example those set out in the ICO Model Publication Scheme for Parish Councils.</p>
<p>O: (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 O as it is our understanding that the Council does not act as Trustee.</p>

Melksham Without Parish Council

Audit 1 Date: 18/12/2024
Audit 2 Date: 04/04/2025
Year End Audit Date 04/05/2025



Internal Audit Summary for the year 2024-25

(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	Appropriate accounting records have been properly kept throughout the financial year.	0	0	0	0	0	0	6	0	0	0
B	This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	2	0	2	0	0	0	36	2	4	0
C	This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	2	0	1	0	0	1	12	2	0	0
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	0	0	0	0	0	0	16	0	1	0
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	1	0	0	1	0	0	21	0	5	0
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	9	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.	0	0	0	0	0	0	24	0	1	0
H	Asset and investments registers were complete and accurate and properly maintained.	0	0	0	0	0	0	7	0	4	0
I	Periodic bank account reconciliations were properly carried out during the year.	1	0	0	1	0	0	11	1	4	0
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.	1	0	0	1	0	0	7	1	3	0
K	If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered"	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3	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.	N/A	N/A	N/A	N/A	N/A	0	N/A	0	7	N/A

2024-25 Internal Audit Melksham Without Parish Council

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 (2023/24) 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 2023/24 AGAR (see AGAR Page 1 Guidance Notes).</i>	0	0	0	0	0	0	7	0	1	0
O	<i>(For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	7	N/A
Total		7	0	3	3	0	1	152	6	49	0

**Melksham Without Parish Council
Financial Year 2024-25**



IAC Audit and Consultancy Ltd

Audit date: 4 May 2025

Year End Internal Audit Observations

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.*

No.	Audit Test	Response	Observation	Recommendation	Priority	MWPC Comments
1	Current year end accruals and prepayments are reasonable and accurate [Year End]	No	<i>It was noted that the Council has recorded grants within 'prepayments'. The Practioners Guide requires the grants are accounted for when made.</i>	Council to review the accruals in respect of grants and consider whether they should be amended.	Medium	Grants which relate to the 25/26 financial year were awarded to organisations in early March 25 at the annual parish meeting. This was undertaken early due to the elections and the 'period of heightened sensitivity'. When you considered the grants it was based on the budget in place for 2025/26 as this was the year that the grants relate to. As such a pre-payment was made at year end to move the expenditure in the correct financial year. The Practioners Guide that is referenced in the observation as far as I can see only references that grants need to be accounted for in the year that they have been received but this is for grants that the council receive not for grants that the council give out. A copy of the guide is included in your packs.

Marianne Rossi

From: Marianne Rossi
Sent: 22 May 2025 14:14
To: Kevin Rose
Cc: Teresa Strange
Subject: RE: Year End Internal Audit Report

Hi Kevin,

I hope all is well with you and many thanks for sending through the year end internal audit report.

Just a quick one really, I note that we have one observation around our grants and the fact that we have put them as 'prepayments'. The parish council only have one round of grant funding for each financial year which is awarded to all successful organisations at our Annual Parish meeting; however, due to the election and the period of heightened sensitivity we had the meeting earlier than we have done in previous years. The grants awarded at the meeting relate to and are for 2025/26 (when the council considered the grants they did it based on the budget in place for 25/26) rather than 2024/25, which was why we made this adjustment at our year end closedown.

I can see in your observation notes that you reference the Practioners guide; however, I have been through the latest version of the document and can't seem to see a reference to this with regard to grants that the council give out, but I can see it referenced for receipts under point 2.15b. I just wondered whether you could clarify this for us?

Many thanks

Best Wishes,
Marianne

Marianne Rossi
Finance and Amenities Officer
Melksham Without Parish Council
First Floor
Melksham Community Campus
Market Place
Melksham
SN12 6ES
01225 705700
www.melkshamwithout-pc.gov.uk

Want to keep in touch?

Follow us on facebook: Melksham Without Parish Council or Teresa Strange (Clerk) for additional community news

On twitter: @melkshamwithout

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From: Teresa Strange <clerk@melkshamwithout-pc.gov.uk>
Sent: 04 May 2025 12:07
To: Marianne Rossi <admin@melkshamwithout-pc.gov.uk>
Subject: Fw: Year End Internal Audit Report

From: Kevin Rose <kevin.rose@audit-iac.com>
Sent: Sunday, May 4, 2025 11:34
To: Teresa Strange <clerk@melkshamwithout-pc.gov.uk>
Subject: Year End Internal Audit Report

Melksham Without Parish Council

Teresa

Please find attached a number of documents which includes a copy of my signed Annual Internal Audit Report.

Could you please review them and advise if they are OK? If you are happy with the Observations, could you please populate your responses in the comments column of the Excel format Observations spreadsheet and return to me?

In addition to the records specified by the External Auditor you should also send them a copy of my cover letter as this sets out in detail why I have responded "N/A" to certain items on the Internal Audit Report.

Best regards,

Kevin Rose ACMA
Director
IAC Audit & Consultancy Ltd



Marianne Rossi

From: Teresa Strange
Sent: 22 May 2025 15:59
To: Asma.Shamim@wellerslawgroup.com; Roger Consultant
Cc: Marianne Rossi
Subject: FW: Query raised by Auditors on Berryfield Village Hall lease, prepared by yourselves
Attachments: Berryfield Village Hall lease signed by MWPC- 125 year lease from 21st February 2023.pdf

Dear Asma/Roger
Have you had a chance to look at this query please?
With kind regards, Teresa

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

Advanced Notice of Leave:
w/c 26th May
w/c Tues 17th June to Tues 24th June

Wellbeing Statement I may send emails outside office hours but never with any expectation of response. Please just get back to me when you can within your own working hours. Thank you.

Want to keep in touch?
Follow us on facebook: [Melksham Without Parish Council](#) or [Teresa Strange \(Clerk\)](#) for additional community news
On X: [@melkshamwithout](#)
On Instagram: [melkshamwithoutpc](#)
On LinkedIn: [Melksham Without Parish Council](#)

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We do not guarantee that any email is free of viruses or other malware.

From: Teresa Strange
Sent: 31 March 2025 16:39
To: Asma Shamim <Asma.Shamim@wellerslawgroup.com>; roger.taylor@wellerslawgroup.com
Cc: Marianne Rossi <admin@melkshamwithout-pc.gov.uk>
Subject: FW: Query raised by Auditors on Berryfield Village Hall lease, prepared by yourselves

Dear Asma/Roger
 Hope you are both well.....

Are you able to look at the query below please?
 We have our next Internal Audit visit on Friday, and I would like to be able to answer the queries raised from the last visit.
 With many thanks, Teresa

From: Teresa Strange
Sent: 04 February 2025 14:56
To: Asma Shamim <Asma.Shamim@wellerslawgroup.com>; roger.taylor@wellerslawgroup.com
Cc: Marianne Rossi <admin@melkshamwithout-pc.gov.uk>
Subject: Query raised by Auditors on Berryfield Village Hall lease, prepared by yourselves

Dear Asma/Roger
 I hope that this email finds you well.
 Regarding the lease you drew up for Berryfield Village Hall, we have a couple of questions that have been raised at our recent Internal Audit. I have attached the initial lease for your ease of reference.
 If you could answer these queries please, many thanks.

We are not sure that we have ever received back the final signed copy, since we sent you the copies in Feb 2023 – we have checked our end, and if you could confirm that too please.

E <i>Expected income was fully received, based on correct prices, properly recorded and promptly banked;</i>			
No.	Audit Test	Response	Observation
1	If the Council receives income under leases, are the lease agreements current?	Yes	<i>The Council is party to a long lease of a village hall. It is unclear a) whether this long lease qualifies as a technical disposal b) whether this lease has been registered with the land registry</i>

On another note, I am about to send you by separate email a new instruction to draw up a similar lease for one of existing village halls, on this same basis.
 By other question is whether Roger is still our point of contact as this seemed to move over to Asma, not sure who to contact with the new instruction and these queries?
 With kind regards, Teresa

Teresa Strange

Annual Internal Audit Report 2024/25

Melksham Without Parish Council

ENTER PUBLICLY AVAILABLE www.melkshamwithout-pc.gov.uk BPAGE ADDRESS

During the financial year ended 31 March 2025, 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 2024/25 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. Petty cash payments were properly supported by receipts, all petty 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 2023/24, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2023/24 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.			N/A
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 2024-25 AGAR period, were public rights in relation to the 2023-24 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 2023/24 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	Yes		
O. (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).

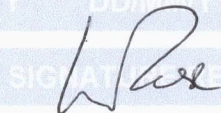
Date(s) internal audit undertaken

Name of person who carried out the internal audit

27/04/2024 18/12/2024

Kevin Rose ACMA- IAC Audit & Consultancy Ltd

Signature of person who carried out the internal audit



Date

04/05/2025

*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).



MELKSHAM WITHOUT PARISH COUNCIL

Internal Control Policy

To be reviewed by Finance Committee 2nd June 2025

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1. SCOPE OF RESPONSIBILITY

The Accounts and Audit Regulations 2005 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 managed 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.

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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 objections, to

evaluate the like likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

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 **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.

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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.

Reviewed at Finance Committee 20th May 2024 (min.31/24ci) and recommended to be re-adopted. Approved by Full Council 17th June 2024.

Annual Governance and Accountability Return 2024/25 Form 3

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

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

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2024/25

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 2025**.
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 2025**. 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 2025
 - 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 2024/25

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

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

Publication Requirements

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

Before 1 July 2025 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 2024/25**, approved and signed, page 4
- **Section 2 - Accounting Statements 2024/25**, approved and signed, page 5

Not later than 30 September 2025 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) 2024/25

- 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 2025.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- **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.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2024) equals the balance brought forward in the current year (Box 1 of 2025).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2025**.

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 2025 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 2024/25

ENTER NAME OF AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2025, 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 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.			
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.			
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.			
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.			
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.			
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.			
H. Asset and investments registers were complete and accurate and properly maintained.			
I. Periodic bank account reconciliations were properly carried out during the year.			
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.			
K. If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2023/24 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 2024-25 AGAR period, were public rights in relation to the 2023-24 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 2023/24 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .			
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable

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

Date(s) internal audit undertaken

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 2024/25

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 2025, 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 took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A <i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

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 2024/25 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
			<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	N/A	
11a. Disclosure note re Trust funds (including charitable)				<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b. Disclosure note re Trust funds (including charitable)				<i>The figures in the accounting statements above exclude any Trust transactions.</i>

I certify that for the year ended 31 March 2025 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 2024/25

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 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

(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 2024/25

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 2025.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

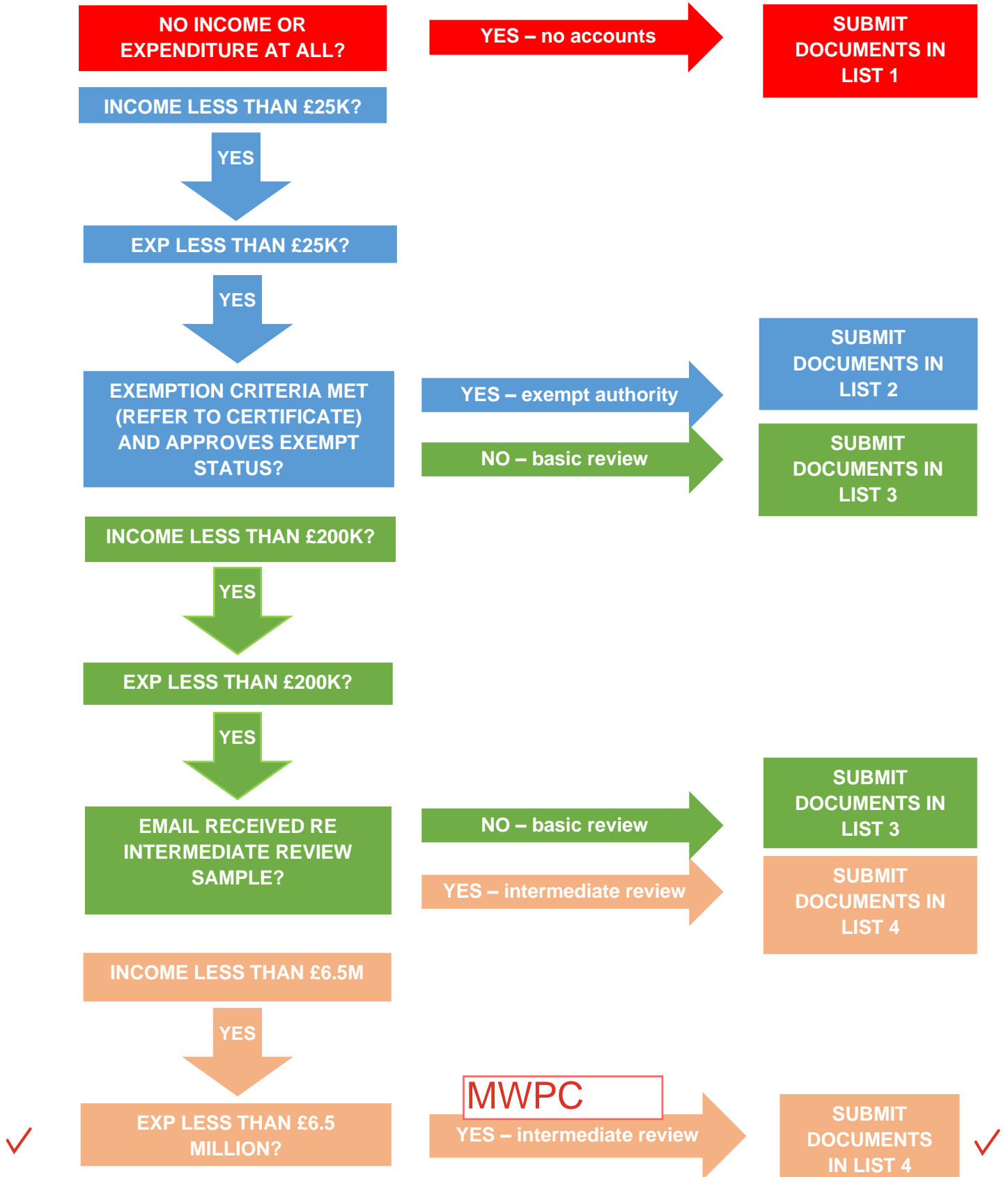
SIGNATURE REQUIRED

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 2024 and 31 March 2025 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 2024/25 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. Copy of the relevant **minutes and agenda papers** from the meeting at which the annual **review of risk management arrangements** during 2024/25 was discussed
3. If the 2023/24 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,
 - 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**

MWPC

Explanation of variances – pro forma

Name of smaller authority: **Melksham Without Parish Council**
 County area (local councils and): **Wiltshire**

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);
- **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;

	2023/24 £	2024/25 £	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	786,940	484,340				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	245,271	261,592	16,321	6.65%	NO		
3 Total Other Receipts	150,883	250,787	99,904	66.21%	YES		Please see variance explanation tab
4 Staff Costs	140,699	134,601	-6,098	4.33%	NO		
5 Loan Interest/Capital Repayment	338,148	0	-338,148	100.00%	YES		In the 2023/24 financial year, following the receipt of some Community Infrastructure Levy (CIL) funding, the parish council was in a position to pay off the public works loan early and in full. The total capital amount paid back in that year was £334,718, and the total interest payments paid were £3,431. The public works loan was always intended to ease the cash flow and enable the village hall to be built in a timely manner and to be paid off on receipt of s106 and CIL funds. As the loan had been paid off in 2023/24 and the parish council does not currently have any outstanding public works loans, the figure as of 31st March 2025 stands at £0. Loan Reference No. 407594
6 All Other Payments	219,907	231,218	11,311	5.14%	NO		
7 Balances Carried Forward	484,340	630,900				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	504,430	621,571				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	1,162,513	1,164,187	1,674	0.14%	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	99,904
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Explanation

	<p>In the current financial year, the parish council received slightly more interest than in the 2023/24 year. This was due to the fact that the council opened a CCLA Public Sector deposit fund account in the current year, which has a higher interest rate than what the council was previously receiving in their fixed-term deposit accounts. The majority of council funds are in this account to maximise the amount of interest the council receives.</p>		5598
1			
2	<p>In the current financial year the council received section 106 funding for the maintenance of a new play area which is to be adopted by the parish council. No section 106 funding was received in the 2023/24 financial year.</p>		64764
3	<p>In the 2024/25 financial year, the parish council was successfully awarded a c.14,000 grant from the Football Foundation for pitch improvement works at our sports field. In comparison, for the 2023/24 financial year the council received a lot less grant funding – c. £2,000, which was for improved goal posts at the sports field.</p>		12052
4	<p>Although in the 2023/24 financial year the council received CIL, the parish council received slightly more CIL in the 2024/25 financial year. The second tranche of the CIL, £96,048.36, for a large development in Berryfield known as Buckley Gardens, was received; this was in contrast to the first tranche of CIL, £82,327.16, received for the same development in the 2023/24 financial year. In the current year the parish council also received some CIL from some small-sized developments in the parish.</p>		16935
5	<p>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 2023/24 financial year, the share received from the town council was £2,752.04. In the current financial year the Melksham Neighbourhood Plan undertook its Regulation 14 public consultation, which incurred a much larger expense than the previous financial year due to room hire, consultant fees, advertising, etc., as well as the cost incurred to get the plan ready to be sent for examination. As such, the town council was invoiced 13,404.67, which was their share of the expenditure incurred for the project.</p>		10653
6	<p>In the 2023/24 financial year the parish council received a one-off donation of £3,000 towards a new defibrillator in the parish. Although, in the current financial year, the parish received a part donation towards a replacement defibrillator; this was at the lower amount of £1,500.</p>		-1500
7	<p>In the 2023/24 financial year the parish council received a one-off public art s106 contribution of £3,800 towards the maintenance of the public art at Berryfield Village Hall.</p>		-3816
8	<p>In the 2023/24 financial year the council received £5,000 from the Melksham Area Board as a grant for the Melksham Community Support project. No grants for this project were received in the current financial year.</p>		-5000
9	<p>The council received slightly more football booking income in the current year than last year, which was due to a small increase in hire costs. In addition, fewer football matches have been cancelled due to weather conditions in the current year than the last.</p>		587

	In the 2023/24 financial year the parish council received £1,011 reimbursement from the insurance company. In that year the new Berryfield Village Hall was handed over to the parish council. The parish council was in the process of leasing the day-to-day running of the hall to a management trust, but in the meantime the village hall was classed as unoccupied in insurance terms and therefore the council had to pay a higher premium. Once the new management trust was in place and the building was occupied, the insurance cover needed to be changed, and as such, the premium reduced, and the insurance company reimbursed the council the difference.	
10		-1011
	The parish council receives solar farm community funding each year; however, the amount received can differ slightly due to the fact that the figure is index-linked each year. In the 23/24 financial year the council received £17,547 from the fund, and in the current financial year £18,021 was received from this fund.	
11		474
	Total	99736
	Outstanding to explain	168

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		630,900.00
Deduct: Debtors (enter these as negative numbers)		
Debtors	(12,083.00)	
VAT Control	(3,691.00)	
3	(15,774.00)	
Deduct: Payments made in advance (prepayments) (enter these as negative numbers)		
Prepayments	(26,652.00)	
2	(26,652.00)	
Total deductions		(42,426.00)
Add:		
Creditors (must not include community infrastructure levy (CIL) receipts)		
Creditors	4,244.00	
Accruals	25,104.00	
Holding deposits	650.00	
	29,998.00	
Add:		
Receipts in advance (must not include deferred grants/loans received)		
Receipts in advance	3,099.00	
2	3,099.00	
Total additions		33,097.00
Box 8: Total cash and short term investments		621,571.00

MINUTES of the Full Council Meeting of Melksham Without Parish Council held on Monday 27th January 2025 at Melksham Without Parish Council Offices (First Floor), Melksham Community Campus, Market Place, SN12 6ES at 7:00pm

Present: John Glover (Chair of Council), David Pafford (Vice Chair of Council), Alan Baines, John Doel, Mark Harris, Shona Holt, Nathan Keates, Peter Richardson, Anne Sullivan, Richard Wood, Robert Shea Simonds and Martin Franks.

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

In attendance: Wiltshire Councillor Nick Holder who left the meeting at 7.25pm.

380/24 Welcome, Announcements & Housekeeping:

Councillor Glover welcomed everyone to the meeting; it was noted that those present were already aware of the evacuation procedures in the event of a fire, so the housekeeping message was not 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.

Councillor Glover made the following announcements:

- The next planning committee meeting was scheduled for Tuesday 4th February at Bowerhill Village Hall. He drew members' attention to the fact that this meeting will be held on a different day and at a different venue than normal.
- He informed members that the planning application for 500 dwellings on land at Blackmore Farm was approved at the Strategic Planning Committee meeting held on Thursday 23rd January. It was noted that the parish council was due to meet the developers on Tuesday 28th January to discuss some aspects of the application that were not resolved at the Strategic Planning Committee meeting.
- The public consultation for the next stage of the Lime Down Solar project will start on Wednesday 29th January. It has been confirmed that Whitley has not been selected for battery storage, but the council still needed to keep an eye on the proposed cable routes to the Melksham Substation at Beanacre, which was in the parish. This will be on the agenda for the next planning committee meeting.
- There is a Wiltshire Council webinar providing advice from the Elections team for anyone interested in standing for the upcoming May elections being held on Tuesday 11th February at 6pm.

381/24 Apologies:

There were no apologies, it was noted that all members of the council were present.

Standing Orders were suspended to allow a period of public participation.

Resolved: The Minutes of the Finance Committee Meeting held on Monday 6th January 2025, were formally approved by the council and for the Chair to sign them as a correct record.

b) Finance Committee recommendations of 6th January 2025:

Councillor Glover ran through the recommendations individually, and each was voted on separately with the exception of the recommendation for the budget and precept, which would be considered under separate agenda items to ensure clarity and transparency for this important decision that had to be made by the Full Council. The Clerk explained that due to the fact that the next agenda item in relation to amendments to the budget may change the CIL and Solar Farm figures, these recommendations were unable to be approved until the below agenda item was considered.

Resolved: The recommendations contained in the Finance Committee minutes of 6th January 2025, were formally approved. *except for Min 357/24 5 (CIL), 358/24 b (Solar Funding), 359/24 b 5 (earmarked Reserves), 360/24 1,2+3 (Budget Costs) +*

c) Adjustments required to be made to the budget following the opening of the tenders *361/24 c (Precept)*

Item held in closed session. *SP*

and were all considered + approved as part of Min 390/24 F (Budget) + G (Precept) at this meeting.

Members noted that tenders were opened for the grass cutting and bin emptying contract by the Finance & Amenities Officer in the presence of the Clerk, Councillor Glover and Councillor Wood on 21st January 2025. The parish council received four tenders in total. The tenders received were as follows:

	Tender cost 3 year	Cost per year if accepted 3-year contract	Tender cost 5 year	Cost per year if accepted 5-year contract
A	£124,932.60	£41,644.20	£205,575.00	£41,115.00
B	£186,104.63	£62,034.88	£319,014.20	£63,802.84
C	£121,650.08	£40,550.03	£198,995.50	£39,791.10
D	£ 66,987.63	£22,329.21	£117,670.02	£23,534.00

Councillor Baines highlighted that all four tenders that had been received had inconsistencies, so the tender costs are not necessarily true figures at this stage, which was something that the evaluation working party needed to look at when they met.

Councillor Glover reported that following the opening of the tenders, the council did not have enough in the budget for three out of the four tenders received. There was a tender evaluation working party set up to look at the details of each individual tender received in due course. In order to give the working party scope to consider each of the tenders on their own merits, the council needed to consider making some adjustments to the budget. Officers had reviewed the budget and had suggested that the council could take the £7,250 under the play area heading, originally budgeted to come from the precept from solar farm funding. This would then cover the

SP

MINUTES of the Finance Committee of Melksham Without Parish Council held on Monday 6th January 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: It was noted that the Melksham Town Council Deputy Clerk was in attendance at the meeting and was provided with the housekeeping and fire evacuation information prior to the meeting as she had not attended before. All other members present had regularly attended meetings, so did not need this procedure to be read out. Everyone present was aware that the meeting was being recorded and would be published on YouTube following the meeting and deleted once the minutes were approved.

349/24 Apologies:

None.

It was noted that all members of the Finance Committee were present at the meeting.

350/24 Declarations of Interest

Councillor Glover subsequently declared an interest in the Chair's Allowance as this was a line item in the budget spreadsheet.

351/24 Dispensation Requests for this Meeting

None.

352/24 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, 2021-25 (Min 09/21b Annual Council 17th May 21).

353/24 To consider holding items in Closed Session due to confidential nature:

The Clerk advised that the budget spreadsheet (agenda item 11) included staff salaries, which had been blanked out to enable the spreadsheet to be viewed on the screen and recorded for YouTube in the public domain. If members wished to discuss individual salaries, this would need to go into closed session. It was noted that the councillors had

answered were not applicable to the parish council and felt that the other questions could be delegated to the Clerk. Members agreed with this way forward.

Recommendation: The Clerk to draft a parish council response to the government consultation on Local Audit Reform and bring to the next Full Council meeting for approval.

365/24 Risk Register:

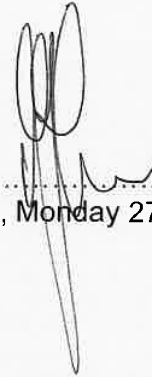
This item was held in closed session.

As members were aware, the risk register must be reviewed each year and was detailed as an advisory on the recent internal auditor report. The Clerk advised that she didn't believe that anything had changed regarding the rated risk on any item as there had not been a change in circumstances since the last time the council reviewed the document. Officers had updated the risk register in tracked changes to bring the document up to date with the council's current practices. Members agreed with the changes made in the risk register and did not feel that any more changes were required.

Recommendation: The council approve the risk register with the tracked changes as detailed by officers.

Meeting closed at 9.48pm

Signed.....
Chairman, Monday 27th January 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 **Monday 23rd June 2025**

and ending on **Friday 1st August 2025**

(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 2025 (i.e. Tuesday 1 July – Monday 14 July). The period should not commence before the approval of the AGAR.

We have suggested the following dates: Tuesday 3 June – Monday 14 July 2025 The latest possible dates that comply with the statutory requirements are Tuesday 1 July – Monday 11 August 2025.)

Signed: _____

Role: _____



MELKSHAM WITHOUT PARISH COUNCIL

PROCUREMENT POLICY

For review at Finance Committee 2nd June 2025 (every 3 years)

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1. Introduction

The purpose of this policy is to provide guidance on purchasing goods and services. It is not intended to replace the Council's Standing Orders or Financial Regulations.

This Policy will help:

- Support Council officers in procuring goods and services effectively.
- Enable the Council to comply with legal obligations that govern the spending of public money.

The Council acknowledges there is a climate emergency and therefore seek to look at how they do business going forward which has the least impact on the environment, which includes the procurement of goods and services. Do you want to add something in here about it still being value for money?

2. In purchasing goods and services:

- a) The Council is responsible for obtaining value for money at all times. An officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction.
- b) The council shall not be obliged to accept the lowest price for any tender, quote or estimate.
- c) The Council recognises the benefits to the economy in using local businesses and will seek out local contractors and suppliers wherever possible, practicable and financially viable.
- d) If supplies or services can only be supplied by one supplier or local specialists are needed or the supplies or services are exclusive, they can be sourced outside the normal procurement process subject to approval of the Clerk and/or appropriate Committee.

Page 1 of 6

- e) Should it occur that 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, provided that the specification does not change, 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.

3. Quotation and Tender Expenditure Levels

Contracts and orders should always be awarded against a specification (either written or verbal).

The relevant thresholds for quotations/tenders are as follows which includes VAT:

£100-£3,000: Strive to obtain 3 estimates

£3,001-£25,000: Obtain 3 quotations

£25,001: Full Tendering Required

[To check in line with new model Fin Regs](#)

4. Competence of contractors and due diligence

- a) The Council will only enter into a contract with a supplier if it is satisfied of the supplier's suitability, eligibility, financial standing and technical capacity to undertake the contract by carrying out appropriate due diligence.

The following will be made for contracts over £20,000.

- Checks via Companies House
 - Credit checks
 - References sought
 - Assurances sought contractors are willing to tender for the work
 - A contact name, address, phone number and email address
- b) All contractors and suppliers working on Council sites will be required to comply with the Council's Health & Safety Policy and any rules specific to the site of operation. Provision of suitable risk assessments and safe working method statements will be a condition of all such contracts.
- c) All contractors to provide risk assessments and documentation to prove they adequate insurance, including public liability insurance to the minimum value of £5m and are competent to undertake the work for which they have been engaged.
- d) All procurement will be in accordance with the Council's Equality & Diversity Policy and in line with our legal obligations under the Equalities Act 2010 which makes it

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generally unlawful to discriminate on the grounds of colour, race, nationality, ethnic or national origins, sex or marital status, disability and on the grounds of age.

5. Specifications

- a) Where a specification/description of a product or service is required, this will be clear and un-ambiguous to avoid changes/additions to the specification post contract, therefore avoiding extra costs.
- b) The Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases.
- c) A specification will not be biased towards any one company and should enable suppliers to tender or quote the Parish Council on an equitable basis.
- d) Specifications for the provision of goods and services will include where applicable:
 - The key features, functions and performance required.
 - Any essential design requirements and/or limitations.
 - Details of any existing suitable products that the requirements are based upon.
 - Relevant National or European standards and Health and Safety considerations.
 - The timescale required for delivery.
 - Any specific evaluation criteria and relevant experience required.
 - A statement to the effect that non-compliance with instructions may lead to disqualification from the procurement process.

6. Tenders

A public contract regulated by the Public Contracts Regulations 2015 with an estimated value in excess of £25,000 but less than the relevant thresholds in standing order 18(f) is subject to Regulations 109-114 of the Public Contracts Regulations 2015 which include a requirement on the Council to advertise the contract opportunity on the Contracts Finder website regardless of what other means it uses to advertise the opportunity. Update wording to new model Standing Orders and Fin Regs

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- a) a specification for the goods, materials, services or the execution of works shall be drawn up;
- b) an invitation to tender shall be drawn up to confirm
 - (i) the Council's specification
 - (ii) the time, date and address for the submission of tenders
 - (iii) the date of the Council's written response to the tender and

- (iv) the prohibition on prospective contractors contacting councillors or staff to encourage or support their tender outside the prescribed process;
- c) the invitation to tender shall be advertised in a local newspaper and in any other manner that is appropriate;
- d) tenders are to be submitted in writing in a sealed marked envelope addressed to the Proper Officer;
- e) tenders shall be opened by the Proper Officer in the presence of at least one councillor after the deadline for submission of tenders has passed;
- f) tenders are to be reported to and considered by the appropriate meeting of the Council or a committee or sub-committee with delegated responsibility.
- g) Neither the Council, nor a committee or a sub-committee with delegated responsibility for considering tenders, is bound to accept the lowest value tender.

A public contract regulated by the Public Contracts Regulations 2015 with an estimated value in excess of £213,477 for a public service or supply contract or in excess of £5,336,937 for a public works contract (or other thresholds determined by the European Commission every two years and published in the Official Journal of the European Union (OJEU)) shall comply with the relevant procurement procedures and other requirements in the Public Contracts Regulations 2015 which include advertising the contract opportunity on the Contracts Finder website and in OJEU.

[Update wording to new model Standing Orders and Fin Regs](#)

h)

Any invitation to tender issued under this regulation shall be subject to Standing Order 18 (Financial Controls and Procurement)¹ and shall refer to the terms of the Bribery Act 2010.

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7. Contracts

Procedures regarding contracts are contained within the Council's Financial Regulations and Standing Orders.

8. Pre-approval of Contractors

- a) In respect of contracts that may be exempt from the Public Contracts Regulations 2015, the Council may require access to pre-approved contractors to supply routine services (or who can be called on to provide emergency services) including, but not limited to:

¹ Based on NALC's Model Standing Order 18d ©NALC 2018

- Electricians
- General Builders
- Glaziers
- Grass and hedge cutting contractors
- Groundworkers
- IT Support
- Legal Advice
- Locksmiths
- Plant hirers
- Play equipment repairers
- Plumbing and heating engineers
- Project Management
- Tree Surgeons
- Vehicle and machinery service engineers
- Project Management

b) The register of approved contractors will be reviewed periodically.

9. Employing Consultants

From time to time, it may be necessary for the Council to employ consultants.

- a) A detailed project brief (consultants Terms of Reference) will be prepared before selecting a consultant and if necessary, can be refined after taking account of the consultants' ideas and input.
- b) The project brief will include:
- Background to the project
 - Project objectives
 - Expected outcomes
 - Project timetable
 - Council's own contribution
 - Reporting of Requirements
 - Relevant source documents available for inspection
- c) On employing a consultant, a draft agreement (with the Terms of Reference attached) will be drawn-up and include the following:
- Description of project
 - Project schedule with key milestones
 - Fees, including definition of reimbursement expenses
 - How payments will be made
 - Reporting arrangements
 - Arbitration/termination arrangements

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- Names of Council staff involved in the project
- d) Agreement will be made on a clear end-point and procedures for signing off the project when complete.
- e) Once the contract has been signed, the consultants will be notified in writing to proceed.
- f) The project will be closely monitored against specification, key milestones and costs.
- g) The relevant committee will be provided regular up-dates on the project.
- h) A project evaluation made at the end of the contract.

Include something about using for ongoing adhoc support when previously been employed for project

- Planning Consultants – thinking of Place Studio who the parish council use for the Neighbourhood Plan and adhoc planning advice
- Architect/Technical Drawings – thinking of David Sharp who was architect for Berryfield Village Hall but the parish council have used for adhoc drawings and advice for other projects eg needed tech drawings for Shurnhold Fields

Recommended by Finance Committee 23rd May 2022 (min.42/22e) and adopted by Full Council 20th June 2022.

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MELKSHAM WITHOUT PARISH COUNCIL

Policy for use of Corporate MultiPay Card

For review by Finance Committee 2nd June 2025 (every 3 years) – no changes recommended

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MultiPay card are cards which have a monetary value and may be for purchases for specific items or general purchases.

Reason for use or MultiPay Card

Melksham Without Parish Council have provided the Clerk/Responsible Financial Officer (RFO) with a MultiPay card from Unity Bank for the following reasons:

- To cut down on the administration of reimbursing expenses incurred by the Clerk in the general running of the Council and office
- To ensure a simple, effective payment mechanism for small amounts that has more security measures and controls than Petty Cash
- To ensure that purchases made by the Council (with the VAT subsequently claimed back) are in the name of the Council and not in the name of the individual who purchased them
- To facilitate online purchasing of small items to capitalise on being able to secure best value for money (eg. use of Amazon for example for purchase of items, to "shop around" for best value stationery items
- To facilitate purchases that can only be undertaken online (eg: Land Registry searches)

Rules for use of MultiPay Card

- The MultiPay card shall be in the name of the Clerk/RFO only
- The MultiPay Card shall only be used for legitimate Council purchases
- The maximum limit on the card at any one time shall be £1,500
- The maximum amount on any one transaction shall be £1,500
- The Debit Card is automatically topped up by the Unity Bank direct debit to £1,500 each month.
- MultiPay cards are the equivalent of cash. All purchases using the MultiPay card must be accounted for with details for all purchases, showing at a minimum a

description of the purchase and cost of each item. Invoices, receipts or statements of purchases shall be provided for each purchase.

- Employees using a MultiPay card shall agree in writing to allow the Parish Council to withhold and deduct amounts owed by the employee to the Parish Council, including the authorisation to deduct from the employee's pay any amount owed the Parish Council by the employee due to improper, disallowed, unauthorised or undocumented use of the MultiPay card. Rebates, gifts, awards and other gratuities received related to a Parish Council Pre-paid card or use thereof, shall be the property of Melksham Without Parish Council. Such items shall be used for the business needs of the Parish Council. Such benefits shall not accrue to benefit the cardholder.
- The MultiPay Debit Card may **not** be used for the following purchases, and the authorised card will have a block on its use for these type of purchases:
 - Fuel for car
 - Car rental
 - Hotels and restaurants
 - Cash withdrawals
- The Clerk will surrender the MultiPay Debit Card on the request of the Council, or at the end of employment with the Council.

This policy was recommended by the Finance Committee on Monday 22nd May 2017 and adopted by the Full Council on 19th June 2017.

Policy Amended: Recommended at the Finance Committee on Monday 7th January 2019 Min: 357/18c that the payment card limit should be increased from £1000 to £1,500. Approved at Full Council 21st January 2019.

Policy reviewed by Finance Committee Monday 23rd May 2022 min.42/22g and recommended for adoption by Full Council. Approved for adoption by Full Council 20th June 2022.



MELKSHAM WITHOUT PARISH COUNCIL

Payment Card Security Policy and Procedures

For review by Finance Committee 2nd
June 2025 (every 3 years)

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TO UNADOPT policy as no longer needed,
council does not process card payments

Adherence to this policy and the associated procedures is mandatory for all staff who handle or process card payments on behalf of the Council.

Introduction

All businesses that handle card payment data are required to comply with industry rules aimed at increasing data security. These are set out in the Payment Card Industry Data Security Standards ("PCI DSS"), which were developed by the five card brands: VISA, MasterCard, AMEX, JCB and Discover. The purpose of PCI DSS is to ensure that businesses are reducing the risk of card payment data theft and fraud and therefore providing a secure environment for their customers to make payment. The standard applies to all organisations that hold, process, or exchange cardholder information. Enforcement of compliance is via the organisation's card provider. Organisations that fail to meet the compliance requirements risk losing their ability to process card payments and being audited and/or fined.

The Council's preferred method for taking individual payments for goods and services from Allotment Holders, hirers of the Sports Pavilion & Field facilities and other service users is on-line via Bank Transfer, via card payment, cheque or cash. Where staff use Point of Sale Terminals (PDQ or card machines) such machines must comply with the requirements.

For more information please refer to <https://www.pcisecuritystandards.org/>

Purposes of Policy

The purpose of this policy is to set out the requirements of the PCI DSS in respect of the transmission, processing and storage of cardholder data, and the key responsibilities in connection with the achievement and maintenance of compliance with PCI DSS. It applies

1

to all individuals and systems within the Council that come into contact with cardholder data, whether these be electronic or paper based.

Definition of Cardholder Data

Cardholder data consists of 2 main sets of data that must be protected by the Council at all times. These include:

CARD PAYMENT DATA	
Cardholder Data	Sensitive Authentication Data (SAD)
Primary Account Number (PAN) i.e. the 16 digit number on the front of the card.	Full Magnetic Stripe Data/Chip Data
Cardholder Name	CAV2/CVC2/CVV2/CID i.e. the last 3 digits on the signature strip on the back of the card
Expiration Date	
Service Code	Pin Numbers

PCI DSS requirements are applicable if a primary account number (PAN) is stored, processed, or transmitted. If the PAN is not stored, processed, or transmitted, PCI DSS requirements do not apply.

Responsibility and internal control

The management and control of information received, in respect of cards at the Council, applies to all employees that handle card payment data and any other data that is associated to legislation e.g. Data Protection Act.

The following procedures must be adhered to:

Card Payment Policy

Access to payment card transactions and data must be restricted to only those members of staff who need access as part of their role.

Staff should be made aware of the importance and confidentiality of card payment data e.g. appropriate checks and mandatory training is undertaken prior to allowing access to card payment data.

It is strictly prohibited to **send, receive, process and store** card details by unapproved Council methods.

Merchant copies of payment receipts must be retained in a secure, locked cabinet or room at all times and shredded immediately after use.

Council Approved Card Payment Methods and Services

Card data must only be received and processed by the Council approved methods and services. These are:

When the customer is present the card should be processed through the PDQ/EPOS machine according to the machine's instructions. If the transaction is successfully processed, the merchant's copy should be securely stored and the customer's copy should be given to the customer. If the transaction is declined, the customer should be advised immediately and the customer copy stating that the payment has been declined should be given to the customer with the merchant's copy being stored securely. The option of paying on another card should be offered.

When the customer is not present the Council will allow payments via telephone. Where card details are provided during a telephone call, these must be processed directly into the PDQ or online payment system at the time. The Card details **must not** be written down. When card details are being delivered via phone they must not be repeated back to the customer. If it is not possible for the card details to be submitted immediately then a call back must be offered.

Unapproved Card Payment Methods

The following are unapproved methods of payment and should not be used:

Post/Written

Email

Voicemail/Recordings

Accepting cardholder data via the above methods exposes the Council to non-compliance with the PCI-DSS. This may result in fines, reputational risk if there is a data breach and ultimately potential withdrawal of the facility to take payments by credit or debit cards.

Under no circumstances should the non-approved payment methods be used

In the event of receiving card payment data via an unapproved method the data should be disposed of securely once identified e.g. if an Allotment Holder emails card details the email should be deleted and the sender contacted to arrange payment by one of the approved methods.

Storage of Card Payment Data

In the event that storage is required for operational, regulative and legislative requirements,

ONLY the data below can be stored:

Primary Account number (PAN) – First 6 or last 4 digits only

Cardholder Name

Service Code

Expiration Date

The approved methods are designed to securely store the relevant data for legislative requirements.

Below are only a few examples of further controls required and must be active at all times with the appropriate technology in place:

Masking to ensure **ONLY the first 6 OR last 4 digits of the PAN** can be seen (relevant to displaying on computer screens/receipts/voicemail)

Truncation, hashing and encryption via transmission and storage databases

Segregation away from other data sources on a designated secure server

Technical hardening and further controls of all aspects of systems, network and services used to process/store/transmit card payment data

Technical vulnerability and penetration testing of services on a regular basis

Receipt Rolls

The customer copy must be returned directly to the customer. The merchant copy of the card terminal receipt roll must be stored securely in a locked location with access control or a log of access.

Refunds

All refunds must be returned using the original payment source and be made to the customer who made the original payment.

Where possible these should be returned to the card on which the original payment was made. The only permissible exception is where the card has expired or an account is closed. **Proof of this should be obtained.** In these circumstances' refunds may be made to an alternative card held by the payee.

Problems with Payment Card Transactions

If a customer's payment has been unsuccessful or declined, the customer in the first instance should contact their card provider.

Secure Disposal

All assets that have the capability of storing card payment details must be disposed of in a secure manner.

Incident Management

The Clerk is responsible for ensuring staff are aware of this policy, the associated procedures and that these are adhered to. Mandatory training is provided and should be undertaken annually by staff handling payment card transactions. In the event that an information asset is damaged, lost, or compromised it must be reported immediately to the Clerk. If any member of staff identifies that this policy is compromised or is at risk of compromise then he/she must report the matter immediately to the Clerk and the PCI DSS Team (pcidss@lboro.ac.uk). They should feel able to do so in the case of genuine mistakes as well as if they are concerned about poor practice by others. The PCI DSS team in consultation with the Clerk and the Chair of the Staffing Committee will decide on whether a further investigation is required. Individual staff who do not comply with the requirements of the training and this set of policies and procedures may be subject to disciplinary action.

Last reviewed	Changes made
Reviewed and adopted at Full Council 15 th April 2019	
Reviewed at Finance Committee 23 May 22 (Min 28(f)/22) and approved at Full Council 20 June 2022 (88/22b)	None made



MELKSHAM WITHOUT PARISH COUNCIL

GRANT AID POLICY

1. Applications must be from organisations either based within the Parish, or based outside the Parish that can prove that they assist residents living within the parish.
2. A statement of the latest audited accounts must accompany the application. Grants may still be awarded if up to date accounts are not received but they will not be paid until satisfactory accounts are received.
3. No applications received after the closing date will be considered, no matter how worthy the cause. Closing date is 31st January.
4. Applications from individuals will not be accepted.
5. 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.
6. Applications from national organisations may be accepted if there is a local branch that is used by residents of the parish and it can be proved that this benefits the residents of the parish.
7. Grants **may not** be awarded to organisations which themselves issue grant aid or distribute funds to help other groups.
8. The council reserve the right to request for any grant funds awarded to organisations back if it is found that the funds are not being used for the purpose of which it was awarded for or if an organisation closes within the year the grant was awarded. If organisations require the funds to be used for something different than what was originally applied for, they must seek approval from the parish council first.

**Reviewed and updated by Finance Committee 9th January 2023
(min.333/22) - To include a clause (clause 9) around returning funds if
organisation fails or change of use request.**

Approved by Full Council 25th March 2024

Date	Changes made:
Full Council 25th March 2024	Clause 8 removed around church buildings



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 2025/26

There is £2,000 in the 2025/26 budget for subscriptions and invoices are estimated (to allow for a small increase) as follows:

Subscription	Amount budgeted
WALC & NALC	£1,224.35
SLCC (ILCM included)	£403.00
LCR	£45.00
Open Spaces	£50.00
CPRE	£36.00
Community First	£50.00
Fields In Trust	£50.00
Wilts & Berks Canal Trust	£30.00
Clerks & Councils Direct	£15.50
TransWilts	£20.00
Wiltshire Village Hall Association	£50.00
National Allotment Society	£60.00
TOTAL	£2,033.85

**BOLD-Subscription already
paid**

Serving rural communities around Melksham



MELKSHAM WITHOUT PARISH COUNCIL

Clerk: Mrs Teresa Strange

First Floor
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Market Place, Melksham,
Wiltshire, SN12 6ES
Tel: 01225 705700

Email: clerk@melkshamwithout-pc.gov.uk
Web: www.melkshamwithout-pc.gov.uk

List of regular payments

5.6. 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 Chairs allowance	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)- The council agreed to a new 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	Annually	£860
Rialtas	Unity Trust Bank (C/Book 2)	Year-end financial year close down and annual software cost	Annually	£885- Year end closedown
Avon IT Systems	Unity Trust Bank (C/Book 2)	IT Services	Ad Hoc	
Mr Sparkles	Unity Trust Bank (C/Book 2)	Bowerhill Pavilion Twice a year Bus shelter clean quarterly		Bus shelter cleaning £150 Pavilion clean £50
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. Normally a cheque written to	Land Searches	Ad Hoc	Title register/plans £7 per search

	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	£2,875 (23/24) but due to go up to £3,000 for 24/25- On Annual Council agenda 13 th May to approve.
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 2025/26

D.D. or S.O.	Bank Acc.	Recipient	Detail	Frequency
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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
S.O.	Unity Trust Bank (C/Book 2)	Teresa Strange Need to set this back up	Emergency Mobile Phone- Currently £5.30	Monthly
DD	Lloyds (C/Book 1)	Daisy (Onebill)	Bowerhill Pavilion line and wifi Campus line and wifi	Monthly Monthly
DD	Lloyds (C/Book 1)	Lamplight	Melksham Emergency Support database	Monthly £57



Melksham Without Parish Council

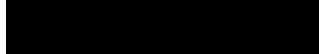
Balance

Available

Current T2

£ **10,232.85**

£ **10,232.85**



Direct Debit cancelled

Your Direct Debit has been cancelled. Please advise the originator/company who is claiming the payments.

Search

Search by beneficiary name, reference or amount

Date from

Date to

dd/mm/yy

dd/mm/yy

Search

[Reset](#)

Beneficiary Reference

Amount Last paid

EDF Energy Custome
A-F477CEA3-001

126.33 GBP
21 May 2025

Grist Environmenta
ST ENVIRONMENTAWM0

83.78 GBP
01 May 2025

LLOYDS BANK CORPOR
5563140914873742

829.57 GBP
16 May 2025



May 25 at 10:19 AM

Log off

BUSINESS ACCOUNT View IBAN and BIC
MELKSHAM WITHOUT PARISH COUNCIL

£ 5,678.17 Current balance

£5,678.17 Available funds

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Direct Debits

[Standing Orders](#)

Enter details, such as name or account number



Recipient	Last payment	Frequency	Amount
GOCARDLESS LAMPLIGHTDB-4WNJM2	29 April 2025	Monthly	£57.00
DAISY 4736739 3248228	15 May 2025	Monthly	£63.85
DAISY 4736742 3248229	15 May 2025	Monthly	£72.11
WATER2BUSINESS 2377554202	03 February 2025	Half Yearly	£281.05
WATER2BUSINESS 2377554201	02 January 2025	Half Yearly	£61.65
WATER2BUSINESS 1049945401	02 January 2025	Half Yearly	£51.01
EDF ENERGY A-7BBF9B70-001			£0.00
SUEZ R&R 0089051833	31 January 2024	Monthly	£23.05

ICO	01 November 2024	£35.00
ZA149488		

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Choose from a range of savings accounts to suit your needs, from fixed term to instant access, giving you control and flexibility.

[Start saving](#)



Marianne Rossi

From: Shona Holt <berryfieldvhchair@gmail.com>
Sent: 11 May 2025 17:14
To: Marianne Rossi; Teresa Strange
Cc: Lucy Key; BerryfieldVillageHall@outlook.com
Subject: Re: Funding for ongoing care and maintenance of the public art

Hi Marianne

Regarding our request to draw down the maintenance monies for the public artwork at Berryfield Hall, I'd like to thank the Parish Council for their consideration at Full Council on 27 January 2025:

Resolved: The parish council transfer the ongoing maintenance fund for the maintenance of the public artwork to the Berryfield Village Hall Trust. An agreement should be in place to ensure that the Trust abide by the rules set by Wiltshire Council upon the parish council receiving the funding.

Please now accept this as our formal request to proceed with drawing up the new side agreement, as per the rules set by Wiltshire Council upon MWPC.

Many thanks and I look forward to hearing from you in due course.

Kind regards
Shona Holt
Chair of Berryfield Village Hall Trust

On Thu, Sep 12, 2024 at 2:25 PM Shona Holt <berryfieldvhchair@gmail.com> wrote:
Hi Marianne

Thanks for the information about the S106 monies for the ongoing care and maintenance of the public art on the Village Hall.

The Trust discussed this at our recent meeting following our AGM last week. We understand that our responsibility for this would fall under our full-repairing lease with MWPC. We are happy to take this on and should be grateful if the Berryfield Village Hall Trust could draw down the £3,800 of funding left for this purpose. We will ring-fence this amount in our budget reserves.

Thanks also for forwarding the maintenance details. I have had a close look at artwork today and am pleased to say it is absolutely pristine with no damage, discolouration or algae. Photo attached.

Kind regards
Shona
Berryfield Village Hall Trust

On Wed, Aug 28, 2024 at 10:09 AM Marianne Rossi <admin@melkshamwithout-pc.gov.uk> wrote:

Dear Berryfield Village Hall Management Trust,

As part of the public art project for Berryfield Village Hall, there was £3,800 of funding left over for the ongoing care and maintenance of the public art. This funding is from the s106 agreement for the Bowood View development paid by Bellway Homes to Wiltshire Council. The parish council has signed a side agreement with Wiltshire Council in order for the funds to be transferred over to the council, which will be put into an ear marked reserve. The funds have now been received in the bank and are available for you to apply to the council to draw down from for this purpose.

I have had a look at the details of the maintenance requirements that were provided by the artist, and on an annual basis, the public art should be washed down and re-sealed. They have given a cost indication of £750 per year for this maintenance. I have attached the document provided by the artist to this email, as it provides useful information on what to do in case any stains or dirt get onto the art.

As the artwork requires maintenance on an annual basis, the wash down and re-seal will be due. Please let us know if you need any help or information on this.

Best Wishes,

Marianne

Marianne Rossi

Finance and Amenities Officer

Melksham Without Parish Council

First Floor

Melksham Community Campus

Market Place

Melksham

SN12 6ES

Wiltshire Council



SECTION 106 SIDE AGREEMENT RELATING TO

**MAINTENANCE OF PUBLIC ARTISTIC WORK AT BERRYFIELD VILLAGE HALL,
MELKSHAM**

between

WILTSHIRE COUNCIL

and

MELKSHAM WITHOUT PARISH COUNCIL

IKEN: 151639

THIS DEED is dated

2024

PARTIES

- (1) **WILTSHIRE COUNCIL** of County Hall, Bythesea Road, Trowbridge, Wiltshire, BA14 8JN (**Wiltshire Council**)
- (2) **MELKSHAM WITHOUT PARISH COUNCIL** of Sports Pavilion, Westinghouse Way, Bowerhill, Melksham, SN12 6TL (**MWPC**)

BACKGROUND

- (A) Wiltshire Council is the local planning authority for the purposes of the Town and Country Planning Act 1990 for the area in which the Land is situated.
- (B) Wiltshire Council has received the Section 106 Contribution from the Payer.
- (C) The parties seek to enter into this agreement to allow MWPC to deliver the Works.
- (D) In consideration of MWPC using the Contribution and indemnifying Wiltshire Council in respect of any liabilities relating to the Contribution contained within the Section 106 Agreement, Wiltshire Council will transfer the Contribution to MWPC.

AGREED TERMS

1. INTERPRETATION

- 1.1 The definitions and rules of interpretation in this clause apply in this agreement.

Authorised Representative: means the persons respectively designated as such by the parties, the first such persons being set out in Schedule 2 to this agreement

Contribution: means sum of £3750.00 (three thousand and seven hundred and fifty pounds), being part of the Public Art Contribution (as defined in the Section 106 Agreement);

Controller has the meaning given to it in the UK GDPR;

Data Protection Legislation means the UK GDPR, the Data Protection Act 2018 and any other relevant national laws implementing, supplementing or relating to the derogation from the UK GDPR, and any formal guidance or codes of conduct issued by the Information Commissioner's Office (or other competent authority) in each case as amended, superseded or replaced from time to time;

DPA 2018 means the Data Protection Act 2018;

Interest: means interest at the rate of 4% above the base lending rate of the HSBC Bank Plc from time to time;

Losses: means all claims, liabilities, reasonable costs and reasonable expenses (including reasonable legal expenses).

Payer: Those who have made payments of the Contribution to Wiltshire Council under the Section 106 Agreement;

Personal Data has the meaning given to it in the UK GDPR;

Processor has the meaning given to it in the UK GDPR;

Prohibited Act: means:

1.1.1 offering, giving or agreeing to give to any servant of Wiltshire Council any gift or consideration of any kind as an inducement or reward for:

- (a) doing or not doing (or for having done or not having done) any act in relation to the obtaining or performance of this agreement or any other contract with Wiltshire Council; or
- (b) showing or not showing favour or disfavour to any person in relation to this agreement or any other contract with Wiltshire Council;

1.1.2 entering into this agreement or any other contract with Wiltshire Council where a commission has been paid or has been agreed to be paid by [Name of Contracting Party] or on its behalf, or to its knowledge, unless before the relevant contract is entered into particulars of any such commission and of the terms and conditions of any such contract for the payment thereof have been disclosed in writing to Wiltshire Council;

1.1.3 committing any offence:

- (a) under the Bribery Act;
- (b) under legislation creating offences in respect of fraudulent acts; or
- (c) at common law in respect of fraudulent acts in relation to this agreement or any other contract with Wiltshire Council; or

1.1.4 defrauding or attempting to defraud or conspiring to defraud Wiltshire Council

Purpose: means the maintenance of the public art commissioned and delivered in accordance with an agreement dated 10 March 2021 between Wiltshire Council, Kerry Lemon Limited and MWPC

Section 106 Agreement: means the agreement dated 16 May 2017 between Wiltshire Council, Mark Charles John Chard, Elizabeth Jane Harley and Neil Sinclair Harley, Lloyds Bank plc, Lloyds Bank Private Banking Limited and Melksham Without Parish Council relating to land East of Semington Road Melksham Wiltshire SN12 5DP.

Section 106 Contributions: means the Public Art Contribution (as defined in the Section 106 Agreement received by the Council on 3 February 2020 as more particularly described in Schedule 3 of this agreement

Section 106 Restrictions: means all those conditions contained in the Section 106 Agreement which apply to Wiltshire Council regarding the use of the Section 106 Contributions.

UK GDPR: means the retained EU law version of the General Data Protection Regulation (EU) 2016/679, as incorporated into UK law under section 3 of the European Union (Withdrawal) Act 2018 and as defined in the Data Protection, Privacy and Electronic Communications (Amendments etc) (EU Exit) Regulations 2019, as amended, updated or replaced from time to time;

Working Days: means any day from Monday to Friday (inclusive) which is not Christmas Day, Good Friday or any statutory Bank Holiday.

Works: means the works to deliver the Purpose;

- 1.2 Clause, schedule and paragraph headings shall not affect the interpretation of this agreement.
- 1.3 A person includes an individual, corporate or unincorporated body (whether or not having separate legal personality) and that person's legal and personal representatives, successors or permitted assigns.
- 1.4 A reference to a company shall include any company, corporation or other body corporate, wherever and however incorporated or established.
- 1.5 Words in the singular shall include the plural and vice versa.
- 1.6 A reference to one gender shall include a reference to the other genders.
- 1.7 A reference to a statute or statutory provision is a reference to it as it is in force for the time being, taking account of any amendment, extension, or re-enactment and includes any subordinate legislation for the time being in force made under it.
- 1.8 A reference to writing or written includes faxes but not e-mail.
- 1.9 References to clauses and schedules are to the clauses and schedules of this agreement; references to paragraphs are to paragraphs of the relevant schedule to this agreement.
- 1.10 Where there is any conflict or inconsistency between the provisions of the agreement, such conflict or inconsistency shall be resolved according to the following order of precedence:
 - 1.10.1 the clauses of the agreement;
 - 1.10.2 the schedules to this agreement.

2. **WILTSHIRE COUNCIL OBLIGATIONS**

- 2.1 Wiltshire Council shall transfer the Contribution to MWPC within 28 Working Days of receipt of an invoice in accordance with clause 3.1.1.
- 2.2 For the avoidance of any doubt, if the Section 106 Contributions are not received from the Payer Wiltshire Council shall have no obligation to pass the Contribution on to MWPC.

3. **MWPC OBLIGATIONS**

- 3.1 MWPC shall:
 - 3.1.1 raise an invoice for the Contribution on completion of this agreement;
 - 3.1.2 use the Contribution only for the Purpose and to the reasonable satisfaction of Wiltshire Council;
 - 3.1.3 deliver the Works to the reasonable satisfaction of Wiltshire Council;

- 3.1.4 permit public access to the land and building that has benefited from the use of the Contribution;
- 3.1.5 place the Contribution in an interest-bearing account from which it and any interest accrued thereon can be identified annually;
- 3.1.6 in the event that the Contribution or any Interest accrued thereon has not been expended or committed by 30 May 2029 it shall be repaid to Wiltshire Council on written demand.
- 3.1.7 in the event that the Contribution or any Interest accrued thereon has not been expended or committed in accordance with this agreement and/or any other document referred to in it, it shall be repaid to Wiltshire Council on written demand.
- 3.1.8 within 10 Working Days of any reasonable written request by Wiltshire Council to provide information on the amount of the Contribution held, the interest accrued, the amount expended and the purposes on which it has been expended.

4. **WARRANTIES**

- 4.1 Each party represents and warrants to the other that following its own investigations, it has full capacity and authority, and all necessary consents, licences and permissions to enter into and perform its obligations under this agreement and that it has not committed a Prohibited Act.
- 4.2 Save as expressly provided in this agreement or any of the documents referred to in it, no representations, warranties or conditions are given or assumed by Wiltshire Council in respect of any information which is provided to MWPC by Wiltshire Council and any such representations, warranties or conditions are excluded, save to the extent that such exclusion is prohibited by law.
- 4.3 Nothing in this clause shall limit or exclude the liability of Wiltshire Council or MWPC for fraud or fraudulent misrepresentation.

5. **INDEMNITIES**

- 5.1 MWPC shall indemnify and keep indemnified Wiltshire Council against all Losses incurred by Wiltshire Council to the extent that such Losses arise as a result of:
 - 5.1.1 MWPC's breach of this agreement and any other document referred to in it;
 - 5.1.2 any fraudulent or negligent act or any Prohibited Act committed by MWPC, its agents or contractors; and/or
 - 5.1.3 any breach of the Section 106 Restrictions.

6. **DISPUTE RESOLUTION**

- 6.1 In the event of any complaint or dispute arising between the parties in relation to this agreement, the matter should first be referred for resolution to the Authorised Representative of each party (or their nominated representatives).

6.2 Should the complaint or dispute remain unresolved within 14 days of the matter first being referred to each Authorised Representative in accordance with clause 5.1, either party may refer the matter to an Executive Director of Wiltshire Council and the Clerk and Responsible Financial Officer of MWPC with an instruction to attempt to resolve the dispute by agreement within 28 days, or such other period as may be mutually agreed by Wiltshire Council and MWPC.

6.3 In the absence of agreement under clause 5.2, the parties may seek to resolve the matter through mediation under the CEDR Model Mediation Procedure (or such other appropriate dispute resolution model as is agreed by both parties). Unless otherwise agreed, the parties shall bear the costs and expenses of the mediation equally.

7. **DATA PROTECTION**

7.1 Both parties shall comply with all applicable requirements of the Data Protection Legislation. This clause is in addition to, and does not remove or replace, a party's obligations under the Data Protection Legislation.

7.2 The parties shall comply with their respective obligations set out in 1 (Data Protection).

7.3 Each party shall ensure that it does nothing knowingly or negligently which places the other party in breach of Data Protection Legislation.

7.4 The provisions of this clause and Schedule 1 (Data Protection) shall apply during the term of this agreement and indefinitely after its expiry.

8. **GENERAL**

8.1 This agreement and the other documents referred to in it contain the whole agreement between the parties and supersedes and replaces any prior written or oral agreements, representations or understandings between them. The parties confirm that they have not entered into this agreement on the basis of any representation that is not expressly incorporated into this agreement. Nothing in this clause shall exclude liability for fraud or fraudulent misrepresentation.

8.2 No forbearance or delay by either party in enforcing its rights will prejudice or restrict the rights of that party and no waiver of any such rights or of any breach of any contractual terms will be deemed to be a waiver of any other right or of any later breach.

8.3 Nothing in this agreement will be construed as constituting or evidencing any partnership, contract of employment or joint venture of any kind between the parties or as authorising one party to act as agent for the other. No party will have authority to make representations for, act in the name or on behalf of or otherwise to bind the other party in any way.

9. **VARIATION**

9.1 No variation of this agreement will be valid unless recorded in writing and signed by or on behalf of each of the parties to this agreement.

10. **CUMULATION OF REMEDIES**

10.1 Subject to the specific limitations set out in this agreement, no remedy conferred by any provision of this agreement is intended to be exclusive of any other remedy except as expressly provided for in this agreement and each and every remedy shall be cumulative and shall be in addition to every other remedy given there under or existing at law or in equity by statute or otherwise.

11. **SEVERANCE**

11.1 If any provision (or part of a provision) of this agreement is or becomes invalid, illegal or unenforceable, it shall be deemed modified to the minimum extent necessary to make it valid, legal and enforceable. If such modification is not possible, the relevant provision (or part of a provision) shall be deemed deleted. Any modification to or deletion of a provision (or part of a provision) under this clause shall not affect the legality, validity and enforceability of the rest of this agreement.

12. **THIRD PARTY RIGHTS**

12.1 Except as expressly provided in this agreement, a person who is not a party to this agreement has no right under the Contracts (Rights of Third Parties) Act 1999 to enforce or enjoy the benefit of any term of this agreement. This does not affect any right or remedy of a third party which exists, or is available, apart from that Act.

12.2 The rights of the parties to rescind or agree any amendment or waiver under this deed are not subject to the consent of any other person.

13. **NOTICES**

13.1 Notices shall be in writing, and shall be sent to the other party marked for the attention of the person at the address set out for such party in this agreement. Notices may be sent by first-class mail or facsimile transmission provided that facsimile transmissions are confirmed within twenty-four (24) hours by first-class mailed confirmation of a copy. Correctly addressed notices sent by first-class mail shall be deemed to have been delivered seventy-two (72) hours after posting and correctly directed facsimile transmissions shall be deemed to have been received instantaneously on transmission provided that they are confirmed as set out above.

14. **COUNTERPARTS**

14.1 This agreement may be executed in any number of counterparts, each of which when executed shall constitute a duplicate original, but all the counterparts shall together constitute one agreement.

14.2 No counterpart shall be effective until each party has executed at least one counterpart.

15. **GOVERNING LAW AND JURISDICTION**

15.1 This agreement will be governed by and interpreted in accordance with the law of England and Wales.

15.2 Each party irrevocably submits to the exclusive jurisdiction of the courts of England and Wales over any claim or matter arising under or in connection with this agreement.

In witness whereof this agreement is executed as a deed and delivered on the date stated at the beginning of this agreement.

EXECUTED as a DEED
By affixing of the COMMON SEAL of
WILTSHIRE COUNCIL

in the presence of:

.....
Authorised Officer

EXECUTED as a DEED
By affixing of the COMMON SEAL of
MELSHAM WITHOUT PARISH
COUNCIL

in the presence of:

.....
Authorised Officer

EXECUTED as a DEED
By MELSHAM WITOUT PARISH
COUNCIL
acting by and under the signatures of:

[INSERT NAME]
[INSERT POSITION] [SIGNATURE]

[INSERT NAME]
[INSERT POSITION] [SIGNATURE]

Commented [CM1]: MWPC to confirm how they will sign; options set out

Schedule 1 - Data Protection

1 Data Processing

- 1.1 As at the Commencement Date, Wiltshire Council has determined that the performance of this agreement does not require disclosure of Personal Data.
- 1.2 Neither party shall disclose any Personal Data to the other party in connection with this agreement.
- 1.3 The parties acknowledge that each of them retains the role of Controller only for their respective organisation in connection with this agreement.
- 1.4 In the event that Wiltshire Council determines that disclosure of Personal Data is required for the proper performance of this agreement, before either party makes any such disclosure:
 - 1.4.1 the parties shall co-operate in good faith to review relevant requirements;
 - 1.4.2 should Wiltshire Council determine that changes to the terms of this Schedule 1 are necessary to ensure compliance with Data Protection Legislation (the **Required Changes**), Wiltshire Council will provide at least one month's written notice to MWPC of the Required Changes (such notice to be given in accordance with clause 12 (Notices)). MWPC will upon receipt of such notice confirm that it will accept these changes; and
 - 1.4.3 MWPC shall enter into such further agreements relating to compliance with Data Protection Legislation as Wiltshire Council may reasonably require.

Schedule 2 – Authorised Representatives

1.1 AUTHORISED REPRESENTATIVES

(a) Wiltshire Council's Authorised Representative:

Tamzin Earley, Arts and Funding Manager, Wiltshire Council, County Hall, Bythesea Road, Trowbridge. BA14 8JN

(b) MWPC Authorised Representative:

Clerk and Responsible Financial Officer, Melksham Without Parish Council, First Floor, Melksham Community Campus, Market Place, Melksham, Wiltshire SN12 6ES