

AGENDA Finance Committee 2nd March 2026-FIN _____	2
AGENDA ITEM 06a- GRANT POLICY- Approved by Full Council 26th Jan 2026 _____	5
AGENDA ITEM 06b- Budget Provision for Grant Aid 2026-27 _____	7
AGENDA ITEM 06c- How should grants be awardeddocx _____	8
AGENDA ITEM 06d- Grant application spreadsheet _____	9
AGENDA ITEM 06d- To accompany grant 31- AFC Melksham Additional info- rmation to go with application _____	13
AGENDA ITEM 08a - Response from MTC on joint CIL _____	14
AGENDA ITEM 08b - Correspondence with WC _____	18
AGENDA ITEM 08c- Interest Rate to be applied to shared funds _____	20
AGENDA ITEM 09- Procurement _____	24
AGENDA ITEM 10a- Unity Trust Bank Instant Access account _____	29
AGENDA ITEM 10b- FSCS Eligibility _____	31
AGENDA ITEM 11a- Request from teams to booking sports field next season _____	32
AGENDA ITEM 11b- Bowerhill Jubilee Sports Field - Fees 2025-26 full list ____	35
AGENDA ITEM 11b- Beversbrook Pricing for pitches 2026-27 _____	37
AGENDA ITEM 11b- Stanley Park Pricing for pitches 2026-27 _____	38
AGENDA ITEM 11c- Charges for Summer Youth Tournament _____	40
AGENDA ITEM 12a- Internal Auditor requirements _____	41
AGENDA ITEM 12b- Assertion 10 _____	56
AGENDA ITEM 12b- Advice sought from WALC _____	60
AGENDA ITEM 12c- Trial for digital AGAR submission _____	62



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

Monday 23rd February 2026

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

Dear Finance Committee members

You are invited to attend the **Finance Committee meeting** which will be held on **Monday 2nd March 2026 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=82029087144>

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. **Declaration of Interests:**
 - 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. **Public Participation**
6. **Grant Aid:**
 - a) To note the Grant Aid policy prior to reviewing grant applications
 - b) To note budget provision for Grant Aid 2026/27
 - c) To consider how grant awards should be made following comments at the last Annual Parish meeting.
 - d) To consider Grant Aid applications for 2026/27
7. **Area Board Grants:** To consider update and potential support and/or match funding for grant applications that would directly benefit parish residents
8. **CIL and Section 106:**
 - a) To consider response from Melksham Town Council on joint CIL arrangements
 - b) To consider latest update on transfer of funds from Melksham Town Council for East of Melksham Community Centre project
 - c) To consider and recommend appropriate rate of interest to be applied to the following:
 - CIL transferred to the parish council from Melksham Town Council for the East of Melksham Community Centre. To consider if should be applicable to s106 fund transfer too.
 - The s106 maintenance fund for Shurnhold Fields held in the parish councils accounts.

9. **Procurement:** To consider issues raised about specification and evaluation of future project quotes/tenders and agree way forward.

10. **Bank Accounts:**

- a) To consider closing the Unity Trust Bank Instant Access account as interest rates are now reducing.
- b) To note that the FSCS deposit protection limit has increased but the parish council is not eligible under this protection

11. **Bowerhill Sports Field:**

- a) To consider requests from teams to hire the sports pavilion and field for next season (determines layout which determines income/fees)
- b) To consider fees and charges for the 2026/27 football season starting 1st August 2026.
- c) To consider charges for youth tournament in the summer

12. **Audit:**

- a) To appoint Internal Auditor for 2026/27
- b) To consider potential response to new Assertion 10 (Data Protection & Website Accessibility) on the AGAR (Annual Governance & Accountability Return) for 2025/26 to the External Auditor
- c) To note the parish council is part of the user trial/pilot for digital AGAR submission for 2025/26

Copy to: All Councillors



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. Grants will not be given for any item that should be supplied by a statutory education provider.
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 26th March 2026

Date	Changes made:
Full Council 25 th March 2024	Clause 8 removed around church buildings
Recommended at Finance Committee 5 th Jan 26 min.395/25 and approved by Full Council 26 th January 2026.	Clause 5 amended to state 'Grants will not be given for any item that should be supplied by a statutory education provider.

Budget Provision for Grant Aid 2026/27

S133 (Village Hall Grants)

£26,000

This included an element for match funding for Shaw Hall car park project if required.

S137 Grants*

£25,000

S144 (Tourism)

£750.00

Community projects/ Match Funding reserve in 2026/27

£15,099

***Please note:** The parish council has the General Power of Competence, so we are no longer tied to a maximum amount of spending per year under s137 of the Local Government Act. The General Power of Competence is dependent on 80% of councillors being elected (not co-opted) at the time of an election. It has previously been agreed to keep this budget heading in case it is needed again in the future.

How should grants be awarded?:

Grants are normally paid via cheque and are awarded to all successful organisations at the Annual Parish meeting. This gives an opportunity to celebrate each organisation and for them to say a few words about their activities during the year etc. At last year's Annual Parish, one of the organisations had commented that they are charged when they cash in a cheque. We are aware that there are a number of financial organisations who charge fees for depositing cheques and as it was raised last year, we thought it might be something you wish to look at again.

The Annual Parish meeting is a celebration of a year in the parish and when you have previously looked at this, it was felt that this meeting would receive low attendance if you paid grant awards by BACS so agreed to continue paying by cheque. In previous years, some village halls have returned the cheque and asked for it to be paid by BACS which we have done.

Options:

1. Continue as you are currently doing and pay the grants by cheque and only pay by BACS if an organisation themselves requests it and returns the cheque after the meeting.
2. Adopt a hybrid type approach whereby you still award the grant cheques at the meeting as usual but ask any organisation who wish to be paid by BACS to return the cheque on the night and provide their BACS details. It could be stipulated that the council will only pay organisations by BACS if they attend the meeting and provide their BACS details there. – **There is a risk with this approach in terms of GDPR on the night especially if a number of organisations wish to be paid by BACS and hand over their details etc all at once. There is more room for error/ confusion using this method.**
3. Pay by BACS, which would avoid organisations getting charged for cashing in cheques, but this could lower attendance at the meeting if cheques are not being physically awarded. Removes the visual cheque presentation unless we awarded certificates etc instead. The feedback on how the previous grant has been used might also be missed out if not there in person.

	TYPE	ORGANISATION	Awarded 2024/25	Awarded in 2025/26	Grant request received	A/Cs incl	Requested in 2026/27	Awarding in 2026/27	Budget 2026/27	Running Total against Budget	Comments
	SECTION 133 GRANTS (HALLS)										
1	Other halls	Bowerhill Village Hall Trust	£5,000.00	£5,000	Yes	Yes	£5,000.00			£0	Audited accounts for 2024/25 included in attached AGM minutes
2	Owned by MWPC	Shaw Hill Playing Field and Village Hall	£9,250.00	£9,250	Yes	Yes	£10,500.00			£0	
3	Owned by MWPC	Berryfield Village Hall	£4,800.00	£1,700	Yes	Yes	£1,590.00			£0	
4	Other halls	The Rachel Fowler Centre	Didn't apply		Yes	Yes	£250.00			£0	
5	Other halls	Whitley Reading Rooms	Didn't apply		Yes	Yes	£3,490.00			£0	
	SECTION 133 GRANTS (HALLS) total		£19,050.00	£15,950.00			£20,830.00	£0.00	£26,000	£0	
	SECTION 137 GRANTS										
6	Action Groups	Bowerhill Residents Action Group (BRAG)	£450.00	£450	Yes	Yes	£600.00			£0	
7	Action Groups	Berryfield & Semington Rd Action Group (BASRAG)	£500.00	£500	Yes	Yes	£500.00			£0	
8	Action Groups	Community Emergency Group (CEG)- Whitley and Shaw	Didn't apply		Yes	Yes	£354.00			£0	
9	Action Groups	Community Action Whitley Shaw (CAWS)	£1,290.00	£2,250	Yes	Yes	£3,000.00			£0	
	Action Groups Total		£2,240.00	£3,420.00			£4,454.00	£0.00		£0	
10	Youth	4Youth (South West) - formerly Young Melksham	£3,000.00	£3,000	Yes	Yes	£5,000.00			£0	Organisation have requested a grant between £3,000 and £5,000.
	Youth	2385 (Melksham) Squadron ATC	Didn't apply								
11	Youth	1st Bowerhill Scout Group	Didn't apply		Yes	Yes	£2,369.00			£0	Would like to attend meeting so send agenda out before.
12	Youth	Bowerhill Pre-School	Didn't apply		Yes	Yes	£1,000.00			£0	
13	Youth	Melksham Guide Association	Didn't apply		Yes	Yes	£568.95			£0	
	Youth	Bowerhill Baby & Toddler Group	£1,643.42	£1,500							
	Youth Total		£4,643.42	£4,724.50			£8,937.95	£0.00		£0	
14	Support Groups	Group Five	£1,000.00	£500	Yes	Yes	£750.00			£0	
	Support Groups	Melksham PHAB Club	£500.00								
15	Support Groups	Wiltshire and Bath Air Ambulance Charity	£500.00	£1,000	Yes	Yes	£1,000.00			£0	

	South Western Ambulance Charity									
	Support Groups	£930.00	£500							
	Support Group	HELP Counselling Services	£240.00	Didn't apply						
	Support Group	Life Education Centres Ltd Wiltshire	£1,000.00	Didn't apply						
	Support Group	Melksham Community Money Advice	£300.00	Didn't apply						
16	Support Group	Age UK Wiltshire	£400.00	£300	Yes	Yes	£900.00			£0
	Support Group	Wiltshire Citizens Advice	£1,000.00	Didn't apply						
17	Support Group	Beyond Dementia (formerly Alzheimer	£500.00	£450	Yes	Yes	£450.00			£0
	Support Group	Read Easy	Didn't apply	£100						
	Support Group		£340.00	£300	Yes	Yes	£270.00			
18		Meadowbrook (Wiltshire) CIC								£0
	Support Group		Didn't apply	£0						
		RUKSAK45218								
19	Support Group	Wiltshire Search and Rescue Team	Didn't apply	£500	Yes	Yes	£695.00			£0
	Support Group	Friends of Giffords Surgery	Didn't apply	£700	Yes	I&E up to April 25	£700.00			See email include in grant application about accounts
										£0
21	Support Group	St John Ambulance Devizes and Central Wiltshire Network	Didn't apply	£250	Yes	Yes	£500.00			£0
	Support Group	Families Out Loud	Didn't apply	Didn't apply	Yes	Yes	£750.00			£0
	Support Group	Melksham Foodbank and Lifeline CIO	Didn't apply	Didn't apply	Yes	Yes	£400.00			£0
24	Support Group	FearFree Charity (Formally Splitz Support Service)	£750.00	£750	Yes	Yes	£750.00			£0
	Support Groups Total		£7,460.00	£5,850.00			£7,165.00	£0.00		£0
25	Community	Melksham Food & River Festival	£600	£400	Yes	Yes	£600			£0
26	Community	Shaw & Whitley Community Hub Ltd	Didn't apply	£1,000	Yes	Yes	£5,000.00			£0
27	Community	that meeting space administered by GoodNews Church	£400.00	£250	Yes	Yes	£300.00			£0
28	Community	Crimestoppers Trust – Wiltshire Volunteer Committee	£500.00	£150	Yes	Yes	£150.00			£0
29	Community	Melksham Carnival	£1,634.00	£90	Yes	Yes	£520.00			£0

	Community	Melksham & District Historical Association	Didn't apply	£300							
	Community	Melksham Man Down	Didn't apply	£350							
	Community	Friends of Shurnhold Fields	£2,000.00	£0							
	Community Total		£5,134.00	£2,540.00			£6,570.00	£0.00		£0	
42	Community Info	Shaw & Whitley Connect	£250.00	£250	Yes	Yes	£250.00				Please note: This application was received in the post AFTER the deadline; however, from other post received at the same time it looks like it was caught up
30	Community Info	Melksham Remembers	Didn't apply	£317	Yes	Yes	£175.00			£0	
	Community Info Total		£250.00	£567.00			£425.00	£0.00		£0	
	Transport	Melksham Transport User Group	Didn't apply	£400							
	Transport Total			£400.00			£0.00	£0.00		£0	
31	Clubs	AFC Melksham (Disabled)	£300.00	£300	Yes	Yes	£300.00			£0	
32	Clubs	Melksham Gardeners' Society	£300.00	£300	Yes	Yes	£300.00			£0	
	Clubs	Melksham Amateur Swimming Club	£1,000.00	£300							
33	Clubs	Shaw & Whitley Garden Club	£200.00	£250	Yes	Yes	£300.00			£0	
	Clubs	Melksham Cricket Club	£211.80	Didn't apply							
34	Clubs	Melksham WI	£200.00	£100	Yes	Yes	£150.00			£0	
	Clubs	Wiltshire Youth Canoe Club (WYCC)	£600.00	Didn't apply							
	Clubs	Avon Bowls Club	Didn't apply	£200							
35	Clubs	Corsham Windband Association	Didn't apply	Didn't apply	Yes	Yes	£1,800.00			£0	
36	Clubs	SixtyPlus	Didn't apply	Didn't apply	Yes	Yes	£2,000.00			£0	

										£0
37	Clubs	Corsham Cricket Club	Didn't apply	Didn't apply	Yes	Yes	£4,000.00			
38	Clubs	Melksham and Corsham Gateway Club	Didn't apply	£200	Yes	Yes	£1,000.00			£0
39	Clubs	Bowerhill Ladies	Didn't apply	Didn't apply	Yes	Yes	£500.00			£0
40	Clubs	Shaw and Whitley Art Group	£432.00	£200	Yes	Yes	£250.00			£0
	Clubs Total		£3,243.80	£1,850.00			£10,600.00	£0.00		£0
	Section 137 GRANTS Total		£22,971.22	£19,351.50			£38,151.95	£0.00	£25,000	£0
	SECTION 144 GRANTS (TOURISM)									
41	Tourism	Melksham Tourist Information Centre	£600.00	£600	Yes	Yes	£600.00			£0
	Tourism Total		£600.00	£600			£600.00	£0	£750	£0
	Grand Total		£42,621.22	£35,901.50			£59,581.95	£0.00	£51,750	£0

Marianne Rossi

From: [REDACTED]
Sent: 25 February 2026 13:18
To: Marianne Rossi
Subject: Re: Melksham Without Parish Council Grant Aid 2026/27 reminder

Details how grant will be used

The club use the Melksham Oak gym I'n the long winter months to run coaching session ,this is a cost of£38 per session.

This is the mayor expense which is some £900 plus per season .

Other expense covered by various grants as per accounts statement .

[REDACTED]
AfcMelkshamDISABLED football club

Sent from my iPad

On 25 Feb 2026, at 10:16, Marianne Rossi <admin@melkshamwithout-pc.gov.uk> wrote:

Hi Mike,

I hope all is well with you?

Apologies, that I have missed this when you submitted your application, but it appears that you have missed the question under section 8 in the application. Would you be able to provide some info under the following question, please so that I can pass this onto the committee when they are considering the applications:

8. Purpose for which grant is required. Please provide a statement on how the money will be used; give details of when work will be done and date by which the project will be completed, along with details of how this benefits resident of the Parish (for example number/ percentage of people taking part in your organisation or activities who live in Melksham Without).

Best Wishes,
Marianne

Marianne Rossi
Finance and Amenities Officer
Melksham Without Parish Council
First Floor
Melksham Community Campus
Market Place
Melksham

Teresa Strange

From: CEO <ceo@melksham-tc.gov.uk>
Sent: 04 February 2026 14:09
To: Teresa Strange; CEO
Cc: David Skinner
Subject: RE: Joint CIL

Hi Teresa,

Thank you so much for arranging the meeting with David. David and I have scheduled a meeting with the Wiltshire Council CIL officers, and we will be in a position to come back to you shortly.

I will discuss the potential withdrawal of Melksham Without from the joint pot with the council for their consideration alongside the council's aspirations for joint projects.

We are keen to move forward with these discussions, and we are prioritising this as we understand you have found it frustrating.

Your cooperation and efforts are greatly appreciated.

Kind regards,



Hayley Bell

01225 704 187

hayley.bell@melksham-tc.gov.uk

www.melksham-tc.gov.uk



Melksham Town Council, Town Hall,
Market Place, Melksham, Wiltshire SN12 6ES



Disclaimer and Confidentiality Notice:

This email and any attachment are confidential to the intended recipients and access to this email by anyone else is unauthorised. If you should not have received this email, please notify us immediately by reply email and then destroy any copies and delete this message from your system. Unless authorised by Melksham Town Council, copying, forwarding, disclosing or using this email or its contents is prohibited. Melksham Town Council is not responsible for controlling transmissions over the internet and makes no representation or warranty as to the absence of viruses in this email or any attachment. No contract is intended by this email, and any personal opinions expressed in this message are those of the sender and should not be taken as representing views of Melksham Town Council. Receipt of this e-mail does not imply consent to use or provide this e-mail address to any third party for any purpose. Melksham Town Council will not request the disclosure of personal financial information by means of e-mail any such request should be confirmed in writing by contacting Melksham Town Council.

From: Teresa Strange <clerk@melkshamwithout-pc.gov.uk>
Sent: 04 February 2026 12:32
To: CEO <ceo@melksham-tc.gov.uk>
Cc: David Skinner <rfo@melksham-tc.gov.uk>
Subject: FW: Joint CIL

Hi Hayley

We have our Full Council meeting on Monday, is there any response to this please?

I have spoken to David about CIL and we are going to arrange to meet to look at ways to track what funds you have, but we are surprised to not have had a reaction to the parish council signalling their intention to withdraw from the joint arrangement.

Thanks, Teresa

From: Teresa Strange
Sent: 27 January 2026 16:01
To: CEO <ceo@melksham-tc.gov.uk>; David Skinner <rfo@melksham-tc.gov.uk>
Subject: Joint CIL

Hi Hayley and David

As you are aware, the parish council met last night at their Full Council meeting.

They approved the recommendations of the Finance Committee of 5th Jan (that David attended online).

I have put the extract of the minutes below, as they describe the thoughts of the council, and please note the resolution.

Attached and below are the notes from the July Joint CIL working party that we are still yet to hear back from the town council on.

With kind regards, Teresa

Extract of MWPC Finance Committee 5th Jan 2026, approved by MWPC Full Council 26th January 2026

MIN 388/25f CIL Sharing with Melksham Town Council (MTC):

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

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

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

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

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

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

From: Teresa Strange

Sent: 09 September 2025 10:54

To: Mark Harris <mark.harris@melkshamwithout-pc.gov.uk>; David Pafford <david.pafford@melkshamwithout-pc.gov.uk>; Alan Baines <alan.baines@melkshamwithout-pc.gov.uk>; Alford, Phil (Phil.Alford@wiltshire.gov.uk) <Phil.Alford@wiltshire.gov.uk>; Adam Keppel-Green (SLCC Chair) <chair@slcc.co.uk>; Jenny Crossley <jenny.crossley@melksham-tc.gov.uk>

Cc: Fiona Dey <office@melkshamwithout-pc.gov.uk>; CEO <ceo@melksham-tc.gov.uk>; committee.clerk@melksham-tc.gov.uk

Subject: FW: RESENT Notes from the CIL Sharing Fund working party held on 23 July

Dear Joint CIL working party

I am writing to update you further to the Melksham Without Full Council meeting last night, 8th September.

They reviewed the list of projects suggested at the working party and are happy for them to be on the list for setting priority.

Members had been asked to come forward at the September meeting with any further ideas, and the 3 projects they would like added are:

- Village Gates to slow speeding traffic
- Reopening of Church Street public toilets
- The development framework proposal by Place Studio for providing support to turn the Melksham Neighbourhood Plan 2 projects into projects for implementation (Town Centre Master Plan) and support for Cooper Tires etc NB we have been informed that this does not meet the eligibility for CIL as for professional fees and not implementation but MWPC Clerk is querying with Wiltshire Council citing the Melksham Bypass Business Case as an example that Wiltshire Council has used CIL for professional fees

We look forward to hearing the date for the next meeting when the town council have agreed their list, and know how much is their CIL sharing reserve.

To note that Cllr John Glover has a leave of absence until 9th December, and Cllr Mark Harris is his sub on this working party during that period.

With kind regards, Teresa

From: Teresa Strange

Sent: 04 September 2025 14:06

To: John Glover <john.glover@melkshamwithout-pc.gov.uk>; David Pafford <david.pafford@melkshamwithout-pc.gov.uk>; Alan Baines <alan.baines@melkshamwithout-pc.gov.uk>; Phil Alford <phil.alford@melksham-tc.gov.uk>; Adrienne Westbrook <adrienne.westbrook@melksham-tc.gov.uk>; Jenny Crossley <jenny.crossley@melksham-tc.gov.uk>
Cc: CEO <ceo@melksham-tc.gov.uk>
Subject: RESENT Notes from the CIL Sharing Fund working party held on 23 July

Dear CIL Shared Working party

Please ignore the previous version of the NOTES, there was a typo, which changed the meaning of the sentence.

The parish council are NOW proceeding to spend £70k on RTI and it previously said we were NOT proceeding.
Thanks to eagle eyed Cllr Glover,
All the best, Teresa

From: Teresa Strange

Sent: 03 September 2025 15:53

To: John Glover <john.glover@melkshamwithout-pc.gov.uk>; David Pafford <david.pafford@melkshamwithout-pc.gov.uk>; Alan Baines <alan.baines@melkshamwithout-pc.gov.uk>; Phil Alford <phil.alford@melksham-tc.gov.uk>; Adrienne Westbrook <adrienne.westbrook@melksham-tc.gov.uk>; Jenny Crossley <jenny.crossley@melksham-tc.gov.uk>
Cc: CEO <ceo@melksham-tc.gov.uk>

Subject: Notes from the CIL Sharing Fund working party held on 23 July

Dear CIL Sharing Working Party

Please find the draft Notes from the CIL Sharing Fund working party held on 23 July.

My apologies for the delay in getting this typed up, it's due to leave in August.

Melksham Without Parish Council had verbal feedback at their Full Council meeting on 28 July and approved Actions B & C, and will be considering possible CIL projects when they meet on Monday 8th September.

ACTION B: MTC and MWPC recommend to their prospective councils that the money spent to date in 2024/25 on RTI (2no. units in the Market Place and 3no. in Bowerhill) do **not** come from the CIL Sharing Reserve as already been accounted for.

ACTION C: MTC and MWPC recommend to their prospective councils that if the shared CIL is not spent within 3 years, the amount would revert back to the original council in the same proportion and no longer needs to be reserved for joint projects in the CIL Sharing Reserve.

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

Teresa Strange

From: Teresa Strange
Sent: 25 February 2026 18:07
To: Evans, Debbie
Cc: CEO; David Skinner
Subject: CIL and S106 related to Land East of Spa Road, Melksham
Attachments: Side Agreement.pdf; s106 east of melksham community centre.pdf

Hi Debbie

I hope you are well..... I am following up on a couple of things that Melksham Town Council have been in discussion with you about, to inform Melksham Without Parish Council.

1. CIL from Land East of Spa Road, Melksham 14/10461/OUT, 17/09249/OUT, 19,09963/VAR, 20/11601/REM,21/01111/REM

- a) **Are you able to confirm the final amount of CIL payable to Wiltshire Council from this development please.** We have recorded different amounts from what your latest CON 29 spreadsheet indicates, and wonder what the final amount is. £315,029.94 was paid to Melksham Without Parish Council before the Community Governance Review transfer of the site in April 2021, now known as “Hunters Wood/The Acorns” but we wish to establish what the total amount for the whole development was due, to calculate the amount that was paid to Melksham Town Council. The CON29 figures seem to have changed as we have moved through a few years. **If you are able to confirm what the 100% amount to Wiltshire Council was, and what was paid to Melksham Town Council please, as we know what you paid us for this development.**
- b) The £315,029.94 was paid to Melksham Town Council in December 2022 against a legal agreement (that you had sight of) with a legal tie for it to be used for an East of Melksham Community Centre. The Town Council are now transferring that payment back to the parish council as they have not used to date, and the parish council are moving forward with land that they have now secured on another site. Some of that £315k is 6 years old, some 5 years old and some a bit earlier. We have a breakdown on our BACS statements from you, that we can share. We understand Melksham Town Council are in discussions with you about the age of this CIL but we have not been made aware of the outcome of those discussions. As the funding is being transferred to the parish council, we are therefore now asking the question ourselves.

Can the parish council please have an extension on the use of these funds past 5 years please. The parish council have secured 0.4Ha of land for building a Community Centre against the Blackmore Farm site for 500 dwellings (Local Plan site Policy 18) PL/2023/11188 and have some s106 funding for the community centre secured too. The site has been bought by David Wilson Homes and they are expected to submit their Reserved Matters application imminently. Whilst we will be spending some initial funds on design work etc, the bulk will not be spent until the land has been transferred to the parish council which will be within 6 months of the 200th occupation. This will be the same as the way we dealt with the CIL and S106 for the new village hall built at Berryfield. This will be for the £315,029.94 but may include the remaining amount of CIL from the Hunters Wood development, when we can establish what that is!

2. S106 community centre funding from Land East of Spa Road, Melksham. S106 against 14/10461/OUT

Wiltshire Council paid Melksham Town Council £637,457.05 of s106 funding for the East of Melksham Community Centre with the attached side agreement, which related to the s106 extract also attached. The town council have resolved that they will not build this community centre on the land as per the s106 and will give the money to the parish council to enable one large community centre to be build on the land secured at Blackmore Farm. Can you please advise who we need to speak to, to arrange for the s106 funding to be used on a different location, Blackmore Farm as above, and I

assume there will have to be some sort of legal side agreement? I don't know if the funding has to be returned by MTC to WC, with the interest as per the agreement, and then WC enter into a new side agreement with MWPC and transfer to the parish council? or if MTC can transfer to MWPC? Again, the town council have indicated that they have discussed this with you, but we are not aware of the process we need to follow. Any advice and signposting here would be very helpful.

Are you also able to let us know if the land was transferred to the town council please.

With many thanks, 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

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](#)

This email and any attachments to it are intended solely for the use of the individual(s) to whom it is addressed. If you are not the intended recipient of this email, please forward it to admin@melkshamwithout-pc.gov.uk

Please be aware that information contained in this email may be confidential and that any use you make of it which breaches the common law protection may leave you personally liable. Our privacy notice can be found [HERE](#).

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

DATED 22 SEPTEMBER 2016

between

JILLIAN PATRICIA CHURCH AND JOHN CHARLES STAINER (1)

and

JILLIAN PATRICIA CHURCH (2)

and

JILLIAN PATRICIA CHURCH, JOHN CHARLES STAINER AND RICHARD DAVID STAINER (3)

and

WILTSHIRE COUNCIL (4)

and

HALLAM LAND MANAGEMENT LIMITED AND
J S BLOOR (SWINDON) LIMITED (5)

THE ACCRONS HUNTERS WOOD.

Deed under Section 106 of the Town and Country Planning Act 1990
and all other enabling powers

relating to Land at East of Spa Road, Melksham

Clerk's Note:

? Use for interests of MTC to MWP
as this is the S106 they had the

S106 from + CIL.

Head of Legal Services
Wiltshire Council
County Hall
Bythesea Road
Trowbridge
Wiltshire
BA14 8JN
Ref: 110084

“Index Linked”

increased in accordance with the following formula:

Amount payable = the Contribution x (A/B)
where:

A = the figure for the Index that applied immediately preceding the date of actual payment and

B = the figure for the Index that applied when the Index was last published prior to the date of this Deed

“Interest”

Interest at the rate of 4% above the base lending rate of the HSBC Bank Plc from time to time

“Intermediate Housing”

means Affordable Housing homes for sale and rent provided at a cost above Social Rented Housing but below open market levels the form of which shall be agreed with the Council at its absolute discretion but may include shared equity (Shared Ownership Housing and equity loans) other low cost homes for sale and Intermediate Rent but not Affordable Rented Housing

“Intermediate Housing Unit(s)”

means the Affordable Housing Unit(s) that are only available to be used and Occupied exclusively as Intermediate Housing and which includes Intermediate Rented Units and Shared Ownership Units

“Intermediate Rent”

means the Intermediate Housing let by a Transferee to a Qualifying Person and which is subject to rent controls that require a rent of no more than 80% of local Open Market rent at the time of letting which may be increased by no more than the Consumer Price Index plus 1% annually or such other amount as prescribed by the HCA from time to time

DATED

28th July

2008

WEST WILTSHIRE DISTRICT COUNCIL (1)

and

WILTSHIRE COUNTY COUNCIL (2)

SECTION 106 AGREEMENT

RELATING TO GEORGE WARD SCHOOL
SHURNHOLD MELKSHAM WILTSHIRE SN12 8DQ

Clerk's Note:

For Shurnhold Fields
S106 Maintenance Fund
as from this S106 agreement

Head of Legal Services
West Wiltshire District Council
Bradley Road
Trowbridge
Wiltshire BA14 0RD

Ref: PLANNING/352

Survey of Hours and Earnings 2007 table 7.1a or such other equivalent survey as may be for the time being in force and able to access a mortgage multiplier of 3 plus 1/19th of the sum calculated above which represents the likely deposit

"Footway Contribution" means the sum of twenty-five thousand pounds (£25,000) towards the cost of upgrading the footway along the A365 to improve pedestrian and cycle access to Shaw School

"Highway Authority" means the local highway authority of the County of Wiltshire of County Hall Trowbridge Wiltshire BA14 8JN

"Highways Contribution" means the sum of forty-five thousand pounds (£45,000) towards the cost of implementing the following traffic management measures:

- (i) a traffic regulation order to restrict or limit on-street parking on Dunch Lane
- (ii) design and implementation of traffic management measures relating to the access from Dunch Lane to the A350
- (iii) a traffic regulation order for modification of the speed limit on the A365 to 40 mph past the Land and moving the existing gateways

"Index" means the Public Sector Tender Price Index published by the Building Cost Information Service (BCIS) of the Royal Institute of Chartered Surveyors or the SPON's Landscape and External Works Price Book (for any sum relating to open space in this Agreement excluding Play Areas which shall be linked to the Public Sector Tender Price Index) and in the event that such index shall have changed the Council shall select a reasonable alternative index

"Interest" means interest at the rate of 4% above the Bank of England base rate

"the Land" means the land at George Ward School Shurnhold Melksham Wiltshire SN12 8DQ shown edged red on the Plan

Procurement

Clerk's note:

We have a few projects coming up that officers have queries on, and we have also had some concerns raised by members, of the parish council's capacity/skill set in terms of procurement and getting best value for money. In terms of working positively towards some solutions, I have put on the agenda to discuss and find a way forward.

So, in no particular order.

1. East of Melksham Community Centre

In a way, this is the easiest, because we established in the early days of the Berryfield Village Hall project, that we didn't have the expertise to specify and run the project – we don't know what we don't know. So, the parish council employed a Project Manager, who was the liaison with the architect, QS, eventual contractor and the council. When the Project Manager retired, we were almost at project end, and the architect picked up that role. That won't work in the initial stages of the community centre project though as we need technical expertise to assess and appoint the project team in the first place.

I am aware that a resident, recently retired, who lives in Bromham did a lot of this project management work for their new building and was successful in obtaining grant and other funding and my suggestion is that we have a small group go and visit the community centre, have a chat with the resident and find out about any "lessons learnt" whilst still fresh in her mind (it opened in October) and have a site visit to see what they have done, and get an idea of how much it cost compared to Berryfield Hall. There could also be the opportunity to see if this resident would be interested in undertaking the project management role as a paid job, she undertook it as a volunteer for Bromham – or could make recommendations.

Side note, that the town council CEO is arranging a visit for herself to take 4 east Melksham town councillors to Bromham which I have queried, and also our understanding that the parish council are running this project.

An East of Melksham Community Centre working party could be a good way to take this forward. You may want to consider inviting a town council member, but decisions have to go back to the parish council as usually time sensitive. Working Parties are not decision-making bodies but can make recommendations.

2. Website

Officers don't have any technical coding/website creation skills but do use the one we have and understand its limitations and what we would like to see for their own improved experience, that of councillors and the public. We are aware of the new accessibility rules, and what we need to publish to be a compliant parish council. We have drawn up a specification for the website to go out to seek quotes, but the parish council felt that the weighting for assessing the quotes needed more work. We have looked at this but are there members who wish to review and comment on the weighting, and then be in a small group to meet and agree the spec and weighting, who we seek quotes from and then assess the quotes when received.

We do have technical support available from Clive Merritt, Avon IT, but he is the incumbent supplier of the parish council website and so may not be appropriate – at this stage we have not asked if he would like to quote, but if he didn't want to quote, and as he provides our IT support he might be a good addition to the working group. Again, the group could only make a recommendation to the council.

3. Beanacre Play Area

At the last Full Council meeting it was agreed that the officers would get a price for replacing the equipment that needed replacing, and a cost for replacing all the equipment. This is a bit like asking us to get a price for a car! It needs a much tighter specification, wood or metal, replacing old (fashioned?) designs with the same or looking to see what is new on the market, there are more accessible ranges now. What age group? Involve local children?

There are plenty of play equipment companies that can do a survey and make suggestions, and provide schemes and costs, but that could be skewed to their equipment style, what they are looking to sell at the moment etc. but on the other hand give the scope for play experts to look at the space available and give ideas. We don't have a fixed budget or even really an indicative budget for this project yet. Do you want to do anything on the grass area behind the play area that you lease too?

You can employ a consultant, but not sure where to find them, and at what cost of the project does this kick in as a cost-effective way of managing this type of thing – for a community centre, the value is clear.

How do you want to move forward on this?

Do you want to do a first round and invite play companies to come up with ideas in the space and give indicative costs? And then chose the way forward (involve some Beanacre children/residents or not?) and then do more of a second round of quotes that are more “apples for apples”.

Again, a small working party might be a good way forward on this.

4. Smaller projects and day to day contractor jobs

The parish council do have a list of approved contractors, who are annually reviewed by the Asset Management committee and approved so that we can call them out for urgent jobs under delegated powers. We also go to them for small jobs and only get quotes from them to inform the value etc, and to inform if we should get other quotes if close to the threshold. We also rely on them for their technical experience as we don't have the technical skills to specify equipment or specific ground maintenance. E.g. Advice from Kan Connections on CCTV and advice from J H Jones on best way to deal with drainage issues on Bowerhill Sports Field - we also are transparent if they have helped us with the specification for something that they have then quoted on.

Many businesses will not spend the time visiting site and working out costs for a quote as they know the council are seeking 3 quotes as a price comparison – example is the window cleaners for bus shelters. We sought 3 quotes for standpipe tap at Shurnhold Fields and only two provide a quote. We sought 4 quotes for painting the anti-graffiti paint on the bus shelters and only two quoted, one said too busy, one didn't reply.

There must also be a limit when meeting potential contractors on site and the cost in officer time vs the value of the contract.

How do the council ensure they are receiving value for money?

So, for noticeboards and bins and benches we have adopted the same style, so all assets are the same, interchangeable keys and spare parts etc, and we get delivered to J H Jones as we have no other way to receive delivery and to install. So, if they cost over £500 we are still purchasing from the same supplier.

Same as defibrillators, we want to have them from the same supplier and model for ease of spares, ease of use and maintenance package.

EXTRACT FROM FINANCIAL REGULATIONS

5. Procurement

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.

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.

Every contract shall comply with the council's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.

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.

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:

For contracts estimated to exceed £40,000 excluding VAT, the Clerk shall seek formal tenders from at least three suppliers agreed by the council OR advertise an open invitation for tenders in compliance with any relevant provisions of the Legislation. Tenders shall be invited in accordance with Appendix 1.

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.

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

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

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

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

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

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

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

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

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

- the Clerk, under delegated authority, for any items below £500 excluding VAT.
- the Clerk, in consultation with the Chair of the Council or Chair of the appropriate committee, for any items below £2,000 excluding VAT.
- the Clerk in conjunction with the Chairman of Council or Chairman of the Asset Management Committee for additional works for the Bowerhill Jubilee Sports Field football pitches to mitigate adverse playing conditions, to a cumulative value of £1,000 in any year.
- a duly delegated committee of the council for all items of expenditure within their delegated budgets for items under £5,000 excluding VAT}
- in respect of grants, a duly authorised committee within any limits set by council and in accordance with any policy statement agreed by the council. Any Revenue or Capital Grant in excess of £5,000 shall before payment, be subject to ratification by resolution of the council.
- the council for all items over £5,000 excluding VAT;

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

No individual member, or informal group of members may issue an official order or make any contract on behalf of the council.

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.

In cases of serious risk to the delivery of council services or health and safety of councillors, staff and residents ,, the clerk may authorise expenditure of up to £2,000 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to the council as soon as practicable thereafter.

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.

An official order or letter shall be issued for all work, goods and services above £500 excluding VAT} unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained, along with evidence of receipt of goods.

Any ordering system can be misused and access to them shall be controlled by the RFO.

Marianne Rossi

From: Teresa Strange
Sent: 28 January 2026 17:09
To: Marianne Rossi
Subject: FW: We're reducing your interest rate

Officer note: We only have around £3k in this account now and as the interest rate is reducing we are not sure that we need the account anymore. We originally had it to spread our money around and it was at a much higher rate a few years ago. We now deposit the majority of our funds in the CCLA and keep a small amount of funds across our current accounts.

From: Unity Trust Bank Plc <info@unity-email.co.uk>
Sent: 22 January 2026 14:20
To: Teresa Strange <clerk@melkshamwithout-pc.gov.uk>
Subject: We're reducing your interest rate

To view this email as a web page, click [here](#).



22/01/2026

We're reducing your interest rate

Dear Mrs Strange

From time to time, we review the interest rates on our savings products. We consider a range of factors to ensure we provide long term value and offer you the best rates we can. Following the latest review, we're reducing the interest rates on our Instant Access savings account.

Your new interest rate

Account type	Existing rate Gross rate*/AER**	New rate from 23.03.26 Gross rate*/AER**
Instant Access		
All balances	2.10% / 2.12%	1.95% / 1.96%

This new rate will take effect on 23 March 2026.

If you are happy with the change, you do not need to take any action and we'd like to thank you for continuing to save with us.

If you don't wish to accept these changes and would prefer to close your account(s) before the rate changes you can do this by completing the [account closure form](#) on our website or calling us on the number below.

If you would like any further information about these changes, please visit unity.co.uk or call us on 0345 140 1000^.

Together, we have a bank to be proud of.

Yours sincerely,

Unity Trust Bank plc
For Businesses. For Communities. **For Good.**



For Businesses. For Communities. For Good.

Email: us@unity.co.uk

Phone: 0345 140 1000^

Follow us on:



Trade Unions: 0345 245 0020^

Rates shown correct as of 13/01/2026

*Gross Rate is the contractual rate of interest payable before the deduction of income tax at the rate specified by law. **AER stands for Annual Equivalent Rate and illustrates what the interest rate would be if interest was paid and compounded each year.

Please do not email a response to this message as the mailbox is unattended. You have received this email because you are registered as a contact for your Unity account. This service message is related to a regulatory requirement and cannot be unsubscribed from.

FSCS Eligibility:

Our local authority is not eligible for protection, can you advise how we can protect our funds?

Unfortunately, local authorities are not eligible for protection under the FSCS unless they have an annual budget of less than €500,000. Unity Trust Bank do not offer financial advice on how deposits can be protected outside of the Financial Services Compensation Scheme.

What is meant by “budget”?

Budget refers to amount of funding available to spend in the year (income).

As per the above, under the current FSCS Deposit Guarantee Scheme rules, the parish council would only eligible (as a smaller authority) for protection if its annual budget is less than €500,000. The threshold of €500,000 equates to approximately £430,000, depending on exchange rates. The council's current budget position is as follows:

2025/26 (current year) approved budgeted income: £497,600

2026/27 (next financial year) approved budgeted income: £403,245

This means that for the current financial year, the parish council is not eligible under the FSCS scheme because the approved budgeted income is over the threshold for a smaller authority. For 2026/27 we are slightly below the threshold so would be eligible (depending on exchange rates); however, I think we need to proceed with caution with this because we aren't that far away from the threshold and like with the current year in other years our budgeted income may be over this amount.

In terms of where most of your money is held, this is in the CCLA Public Sector Deposit Fund which is a money market fund and not a bank account, so is not covered by the FSCS. It is regulated by the FCA (Financial Conduct Authority) and has a AAmmf credit rating by Fitch (credit rating agency) which is the highest possible rating it can have. The fund is designed to provide high liquidity and capital stability.

Request from teams to booking sports field next season

For Finance Committee meeting: Monday 2nd March 2026.

This is really early to be looking at this, but FOF FC are looking to enter an adult team into the Trowbridge and District League (Saturday Afternoons) next season and have asked whether they can use the sports field. They host most of their youth games at the field, so they want to continue with an adult team there too so that their younger teams can watch along and see that there is a progression route through the organisation. This is normally an Asset Management meeting discussion, but the number of teams you allow to book the sports field does inform your fees and charges. In addition, FOF FC would like to know as soon as possible because if they are unable to, they will have to find another venue before May, as this is when the forms need to be submitted to the league.

Current process:

The council's current process is to give priority to current home teams, of which we have four (one on a Saturday and three on a Sunday). It is too early to know whether our current home teams are looking to continue at the field because they normally consider this nearer to the end of the season.

Pitches:

FOF FC hire a large majority of the field already because they have a number of youth teams and have a weekend blanket booking of all of these pitches. Due to the number of pitches they require, we only have room for two stand-alone 11 aside pitches (we used to have three), which the council have previously given priority to other teams to book, as they have been very clear that the field is for the use of all, not just for one organisation to use.

Current teams and capacity:

As detailed above, we have four current home teams across the Trowbridge and District and Chippenham and Bath league. In addition, at times during the current season, we have allowed FOF FC to use an 11 aside for some of their youth matches when other bookings have allowed this. As we only have one Saturday team and three Sunday teams, the maximum number of adult teams that play on a given weekend is three.

You need to consider the following:

- **Whether we can increase the booking capacity to five teams, which would allow us to confirm to FOF FC that they are able to book OR**
- **Whether the capacity remains at four teams and FOF FC will need to wait to see whether any of our current teams drop out OR**
- **Whether you are happy that they have an adult home team at the field considering they already use a large proportion of the field for their youth matches**

Options:

1. If you increased the capacity to five teams, we could speak to the Trowbridge league and ask them to only schedule one Saturday home match per weekend, so in effect the maximum number of matches played per weekend would be three. You will note from the above that this is the current maximum with four adult teams, but this isn't every weekend, whereas the increase of five teams would mean that this would be the case for most weekend.
2. In addition to option 1, we could look at a third 11 aside pitch for additional capacity, but this would have to be marked around some youth pitches. The youth pitches get a lot of usage, so this could cause issues with wear but could be an option to use on occasions (not every weekend) to give one of the other 11 asides a rest.
3. You keep the capacity at four teams, and FOF FC will have to wait and see whether one of the other teams drops out. – **Note:** that this option would mean that FOF FC would hold one of the adult team slots if one of our current teams dropped out.
4. You don't allow a FOF FC adult team to host their fixtures at the sports field.

I have spoken to JH Jones, our grounds contractors, to see what their thoughts were with regard to how much capacity these pitches can tolerate. They agreed that we could do with a third 11 aside being marked out, but we would have to be really careful with this. I have discussed with them whether swapping some pitches around might help this situation, as some areas of the field are drier than others, which they are going to look at – this is something that the Asset Management Committee will look at before the start of the season. A few years ago, the council did approve having five home teams at the field; however, it was difficult to see what effect this had because one of the teams pulled out of the league during the early part of the season.

Things to be mindful of:

- We need to make sure that we don't take on too many teams and over promise, which will result in matches needing to be cancelled if the pitches are getting worn due to over usage. BUT you are receiving Football Foundation grant funding to improve the condition of the pitches, so there is additional maintenance being undertaken which should help them withstand more usage.
- The middle 11 aside pitch (pitch 2) quite often has standing water on it during periods of rain, which means that some matches this season have had to be cancelled on this pitch. You have approved a quotation to mole plough the pitch (due to the weather this work has not been undertaken yet), which should address this issue and improve the drainage in this area of the field.
- The cleaner would need to come in between matches over the weekend more often. The cleaner does come in between matches on some weekends now, when we have had a Saturday match and have Sunday bookings, but this would be most weekends if we increased the number of teams.

- Just to make you aware that the Trowbridge and District League is our partner organisation for the Football Foundation pitch maintenance grant.
- If we do increase the capacity to five teams to accommodate FOF FC, this would probably be the maximum capacity that our pitches could have and would mean that FOF FC would be unable to book these pitches for youth matches.

(Note: Some youth matches are held on an 11 aside pitch (u14s, u15s for example) but these are still classed as youth matches. FOF FC during the current season and some of last season have separately booked the 11 asides on some occasions, which is outside of their blanket booking for use of youth pitches. In these circumstances priority has been given to the adult users of the field for these pitches.)

- I think it's important to be mindful that the field is intended for the use by all. If you are minded to accept this booking from FOF FC, you may wish to make this clear to them from the outset. There may be a possibility in years to come, that they enter additional adult teams into the weekend leagues, which would mean that they would require more bookings. We would not want to find ourselves in a situation where, over time, one organisation occupies a significant proportion of the adult pitch capacity, particularly given that they already use a large proportion of the field for their youth matches.

**MELKSHAM WITHOUT PARISH COUNCIL
BOWERHILL JUBILEE SPORTS FIELD & PAVILION
2025/26 FEES- From 1st August 2025**

Football Pitch	2025/26
Club – per match – adult with use of pavilion	£71.00
Club- per match – adult without use of pavilion	£41.00
Club – per match – junior 9v9 pitch without use of pavilion	£35.50
Club – per match – junior 7v7 pitch without use of pavilion	£30.00
Club – per match – junior 5v5 pitch without use of pavilion	£23.50
Blanket Booking- Future of Football FC (FoF FC)	£118.50 per weekend (For the use of Youth Pitches only)

Hire of outside toilet and car park for training sessions	2025/26
Under 25 people	£17.50
From 26-50 people	£24.00
Over 50 people	£35.50

Hire of 11 aside moveable goal posts for training (Note this is for the hire of the goal post equipment only and does not include use of car park or pavilion facilities)	2025/26
Hire of 11 aside moveable goal posts for training	£10.50 per training session

Training Camps for Future of Football Ltd	2025/26
Includes use of car park, changing rooms to store bags for the day and outside toilet	£118.50 per session

Bowerhill Bomber race	£88.50
-----------------------	--------

Hire of Kitchen and games room	2025/26
To charge an hourly rate of £6.00 per hour with a minimum charge of £12.00 per session.	
1 hour hire	£12.00
2-hour hire	£12.00
3-hour hire	£18.00
4-hour hire	£24.00
5-hour hire	£30.00

Future of Football FC Blanket Bookings- As per Asset Management 15th February 2021- Min 328/20a- FOF to have a weekend blanket booking for matches on the youth pitches only, this does not include the use of an 11 aside pitch which has to be booked separately and is a separate charge as per the list of scheduled charges.

Notes

1. 'Without use of Pavilion' includes access to the external toilet facilities
2. 'With use of Pavilion' includes access to the above facilities as well as 2 changing rooms and the official's area

Recommended at Finance Committee 10th February 2025 min. 416/24a, and approved at Full Council 17th February 2025 to come into effect from 1st August 2025.

**Melksham Without Parish Council, First Floor, Melksham Community Campus,
Market Place, Melksham, SN12 6ES
Email: admin@melkshamwithout-pc.gov.uk**

Beverbrook Pricing 2026/2027

This is based on inflation at 3.8% and rounded up to the nearest 0.10p.

3G ARTIFICIAL TURF PITCHES (HOURLY RATE)

Facility	Commercial	Community
3G Third Pitch hire (Training)	£50.90	£43.30
3G Full Pitch hire (Training)	£124.60	£105.90
3G Football Senior Match	£103.80	£88.30
3G Youth Match 11v11	£67.50	£57.40
3G Youth Match 9v9	£57.10	£48.60
3G Mini Soccer 7v7/5v5	£51.90	£44.20
Small Sided Court (MUGA)	£48.80	£41.50
Soccer Camp Hire (Third per day)	£135.00	£114.70
Turn up and Play	£3.70	£3.20
Walking football	£3.70	£3.20

HIRE OF GRASS FOOTBALL PITCHES (PER FIXTURE)

Adult 11V11 Pitch	£88.30	£75.00
Youth 11V11 Pitch	£57.10	£48.60
Youth 9V9 Pitch	£52.00	£44.20
Mini Soccer 5v5/7v7	£37.40	£31.70
Running Track hire	£37.40	£31.70

HALL HIRE (HOURLY RATE)

Daytime (8.30-17.00)	£22.90	£19.50
Evening (17.00-21.30)	£31.20	£26.50
Badminton Court	£22.90	£19.50
Pavilion Meeting (2HRS)	£31.20	£26.50
Evening Course Pavilion 18.30-21.30	£62.30	£53.00
Table Tennis hire (Pavillion)	£15.00	£12.75

CRICKET

Artificial cricket wicket	£100.00	£88.30
---------------------------	---------	--------

Stanley Park

The 2026-2027 Fees and Charges have been prepared after comparative charges have been checked against similar providers. The Head of Leisure is authorised to negotiate fees with non-affiliated clubs/teams wishing to book the facility.

Teams are required to pay a deposit of £300 each.

Pitch Hire - No VAT

Pitch hire fees are per match and include changing facilities. Training rates are per allocated training grid.

Senior premier pitch hire	£104.00
Senior pitch hire	£79.00
Mini soccer (5-10 years) pitch hire	£32.00
Youth (11-14 years) pitch hire	£45.00
Youth (15-18 years) premier pitch hire	£62.00
Youth (15-18 years) pitch hire	£48.00
3G Charter std/affiliated, full pitch hire - training	£107.00
3G Charter std/affiliated, half pitch hire - training	£63.00
3G Charter std/affiliated, third pitch hire - training	£47.00
3G Charter std/affiliated, Junior match	£45.00
3G Charter std/affiliated, Senior match	£79.00
3G Non-charter std/affiliated, full pitch - training	£132.00
3G Non-charter std/affiliated, half pitch - training	£78.00
3G Non-charter std/affiliated, third pitch - training	£55.00
3G Non-charter std/affiliated, Senior match	£99.00
Turn up and play (per person)	£4.00
School pitch use (9am to 5pm Monday to Friday)	50% discount
All pitch hires (Friday 7.30pm to 9.30pm)	25% discount

CHIPPENHAM TOWN COUNCIL - FEES AND CHARGES 2026/27

Large Room Hire - VAT Included			
Standard	Daytime	Until 5pm	£45.00
Standard	Evening	Until 11pm	£36.00
Community	Daytime	Until 5pm	£34.00
Community	Evening	Until 11pm	£28.00
Refreshments (per person)			£2.20
Small Room Hire - VAT Included			
Standard	Daytime	Until 5pm	£36.50
Standard	Evening	Until 11pm	£30.50
Community	Daytime	Until 5pm	£28.00
Community	Evening	Until 5pm	£24.00
Refreshments (per person)			£2.20
<p><i>Catering/served refreshments are only available through Town Council approved suppliers.</i></p> <p><i>Bookings for public holidays can be made by special agreement and are charged at double rates.</i></p> <p><i>The Town Council reserves the right to require a damage deposit bond as a condition of letting and charge for SIA doormen if deemed necessary.</i></p> <p><i>A charge will be made for PRS/PPL charges if a booking falls within the criteria.</i></p> <p><u>Policy on cancellation and deposit refund for all hires:</u></p> <ul style="list-style-type: none"> • <i>Over three calendar months - 100% refund of deposit</i> • <i>From three clear months to one month - no refund of deposit and 50% charge to be paid</i> • <i>One month to two weeks notice - no refund of deposit and 75% of charge to be paid</i> • <i>Less than two weeks notice - no refund of deposit and all charges to be paid</i> <p><i>Terms and conditions will be provided and explained at the time of booking</i></p>			

Charges for Summer Youth Tournament

FOF FC are hosting a youth tournament across the weekend of 13th & 14th June at the Bowerhill Sports Field. You don't currently have a charge for this event, and in other years, you have discussed this on a case-by-case basis. In terms of what their booking requirements are, these are as follows:

- One-off line marking based on a special layout to be supplied by the organisation
- Use of the whole field across the whole weekend
- Hire of the kitchen and lounge area for the whole weekend
- Use of changing rooms across the whole weekend.

When you have looked at this previously, you have charged back the specialist line marking as this is outside of the council's line marking contract and comes at an additional cost. As it's early, FOF FC have not provided a pitch layout plan yet, so we are unable to get this element costed up. Other costs that you have charged before are as follows:

- FOF FC weekend blanket booking rate for the field- (For 25/26 the rate is £118.50)
- Cleaning costs for the changing rooms (£84)
- Use of kitchen and games room for the whole weekend (£50)

Are you happy that we go by this principle again, or would you like to re-look at the charges, bearing in mind that this is the community strand of the organisation?



Practitioners' Guide 2025

Governance and accountability for smaller authorities in England

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



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.

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.
- 4.7. 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](#).
- 4.8. 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;
 - understanding the role of internal audit in reviewing systems rather than undertaking detailed checks that are more appropriately the responsibility of management;

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

Independence

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

Competence

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

Engagement

- 4.13. Every authority should ensure that they have a letter of engagement which would normally include:
- roles and responsibilities
 - audit planning and timing of visits
 - reporting requirements
 - rights of access to information, members and officers
 - period of engagement
 - remuneration

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

Planning and oversight

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

Internal Audit Checklist

- 4.20. The following sets out the basic requirements for conduct of an effective internal audit review of an authority's financial and governance records and controls facilitating the completion of the Internal Audit Report in an authority's Annual Governance and Accountability Return (AGAR). The detail is not exhaustive but aims to provide Proper Officers and internal auditors with a basic guide to the controls that should ideally be in place and physical checks/testing that should be applied. Where records examined include personal detail, such as in the case of staff salaries, allotment records and detail of hall hirers on invoices, care should be taken to ensure

compliance with the requirements of the [General Data Protection Regulations \(GDPR\)](#).

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

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>	<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>	<ul style="list-style-type: none"> ● Review the procedures in place for acquisition of formal tenders and quotes, ensuring they are in line with the SOs and FRs which should be based on the latest version. ● Ensure that consistent values are in place for the acquisition of formal tenders between SOs and FRs (frequently different limits are recorded in the two documents). ● Review the procedures for receipt of invoices, agreement of invoice detail and confirmation of goods/ services delivery and approval for payment; ideally, a suitably designed certification stamp should be in place providing for evidencing of these checks and payment authorisation. ● Check that there is effective segregation between the writing of cheques or the setting up of online payments,

	<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>	<ul style="list-style-type: none"> ● Ensure that authorities have prepared and formally adopted, at least once annually, an appropriate and comprehensive register of assessed risks, both regular and ad hoc. ● Ensure that appropriate levels of insurance cover are in place for land, buildings, public, employers' and hirers' (where applicable) liability, fidelity/ employees (including members) liability, business interruption and cyber security. ● Ensure that appropriate arrangements are in place for monitoring play areas, open spaces and sports pitches; such reviews should be undertaken by appropriately qualified external inspectors or, if by officers or members, that they have received the appropriate training and accreditation. ● Review the effectiveness of internal control carried out by the authority.
<p>D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.</p>	<ul style="list-style-type: none"> ● Ensure that the full Authority, not a committee, has considered, approved and adopted the annual precept for the coming year in accordance with the required parent Authority timetable ● Ensure that current year budget reports are prepared and submitted to the Authority/ Committees periodically during the year with appropriate commentary on any significant variances. ● Review the budget performance either during the year or at the financial year-end seeking explanations for any significant or unanticipated variances. ● Ensure that the Authority has considered the establishment of specific earmarked reserves and, ideally, reviews them annually as part of the budget assessment process. ● Ensure that the precept received in the accounts matches the prior year submission form to the relevant 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) ● Hall hire: ensure that an effective diary system for bookings is in place identifying the hirer, hire times and ideally cross-referenced to invoices raised. ● Leases: ensure that leases are reviewed in a timely manner in accordance with the terms of the lease and rents similarly reviewed appropriately at the due time. ● Other variable income streams: ensure that appropriate control procedures and documentation are in existence to provide a clear audit trail through to invoicing and recovery of all such income. ● Where amounts are receivable on set dates during the year, ensure that an appropriate control record is maintained duly identifying the date(s) on which income is due and actually received / banked.
<p>F. Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for</p>	<ul style="list-style-type: none"> ● A number of authorities are now running down and closing their petty cash accounts and using debit / credit cards for ad hoc purchases. Consequently, 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>	<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>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>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>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>	<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.

The Clerk
Melksham Without Parish Council
Melksham Community Campus
Market Place
Melksham
Wiltshire
SN12 6ES

13 November 2025

Internal Audit Engagement Letter

Roles and responsibilities

IAC Audit & Consultancy Limited will conduct internal audit work for your Council in relation to the 2026 Annual Return, and any subsequent Annual Returns as required by the Council.

The work will specifically support the completion of the Annual Internal Audit Report and assist the Council in fulfilling its obligations under Section 1 of the Annual Return.

In conducting this work, we will comply with the following:

- The Practitioners' Guide (England)
- The Accounts and Audit (England) Regulations 2015 (as amended)
- Any other applicable guidance and best practice prevailing at the time.

Additional internal audit work, beyond the scope of the Annual Return, may be undertaken by separate agreement.

Audit planning

We will plan our audit with due care to ensure that an appropriate level of resources is allocated to conduct the work efficiently, enabling the Council to meet its statutory reporting obligations..

Reporting

We will prepare a summary report on areas of non-compliance where such issues are limited in nature and do not warrant a qualification of the Internal Audit Report.

Where it is necessary to qualify the Internal Audit Report, we will prepare a detailed report outlining the areas of non-compliance that led to the qualification.

We may attend Council meetings, or meet with officers or councillors to discuss our findings and reports. We reserve the right to charge an additional fee for such attendance, which will be agreed in advance.

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

Independence and competence

We will ensure that all audit staff are appropriately trained and qualified for the work undertaken.

We will maintain independence from the Council's day-to-day operations and will not provide additional consultancy or advisory services that could compromise our audit independence.

Access to information, members and officers

In order to complete our audit, we will require access to relevant information, subject to reasonable notice. If we are unable to obtain necessary information, we will notify the Council in writing of the items outstanding.

The records provided must be sufficiently well-organised to allow for a timely and effective audit.

We will also require access to officers or members, as appropriate, to support the completion of our work.

Remuneration

Our fee will be in accordance with the quotation previously provided. The fee includes all travel and out-of-pocket expenses. Any additional audit time required will be discussed and invoiced in accordance with our proposal letter.

PLEASE RETAIN A COPY OF THIS LETTER FOR YOUR RECORDS

Yours sincerely,

A handwritten signature in black ink, appearing to read 'K. Rose'.

Kevin Rose ACMA
Director

Please find below a listing of the records that we will need to see during my next audit. In addition we will also need to see the Councils accounting records and source documents (such as supplier invoices).

Note: I am happy to work with records in electronic format, so there is no need to print off documents if they can be provided electronically

Audit Area	Records required	Item
Minutes	I will need access to all Minutes. I am happy to work with Minutes published on the Councils website but will need to see original signed minutes where indicated below.	1
Prior Year End Records	Accounting Statement 2024-25 (if not published on website)	2
	Accounting Governance Statement 2024-25 (if not published on website)	3
	Signed External Audit Report 2024-25 (if not published on website)	4
	Notice for the Period for the Exercise of Public Rights 2024-25 (if not published on website)	5
	Full Council signed Minutes approving the dates set for the Exercise of Public Rights 2024-25	6
	Notice of Conclusion of Audit 2024-25 (if not published on website)	7
	Full Council signed Minutes confirming review of the 2024-25 Internal Audit Reports	8
	Full Council signed Minutes confirming council review of the effectiveness of internal audit for 2024-25	9
	Full Council signed Minutes approving both the Annual Governance Statement and Accounting Statements 2024-25	10
	Full Council signed Minutes confirming review of the 2024-25 External Audit Report	11
Budget and Precept	Full Council signed Minutes approving the Budget & Precept for the current (2025-26) financial year	12
	Budget working papers/listing for 2025-26 financial year as approved by Council	13
	I will also need a report from the Councils accounting system which lists and totals the budget as recorded on the system.	14
Financial Regulations and Standing Orders	Financial Regulations (if not published on website)	15
	Standing Orders (if not published on website)	16
	Minutes showing Council review and approval of Financial Regulations and Standing Orders during the current financial year.	17
	Copy of the Council's Terms of Reference for Committees	18
	Minutes showing Council review and approval of Committee Terms of Reference	19
Risk	Full Council signed Minutes confirming review of Risk 2025-26 (if not available at Interim Audit please advise when it will be subject to review by Council)	20
	Full Council signed Minutes confirming review of the Effectiveness of Internal Controls	21
	Copy of the Internal Controls document which was subject to review and approval by Council	22
	RoSPA reports for 2025-26	23
	Any ad hoc risk assessments produced during the year	24
	Electronic copy the Risk Register	25
Insurance	Confirmation of renewal of insurance from insurance provider i.e. email from insurance provider	26
	Insurance policy schedule and certificate	27
	Council Minute confirming review and renewal of insurance	28
VAT Returns	If VAT registered current year VAT returns	29
	If not VAT registered a copy of 2024-25 S126 claim(s)	30
Income	Current Schedule of Fees & Charges	31
	Minute confirming review of fees and charges	32
	Allotment Register	33
	Booking Register	34
	Burial records	35
	Current Debtors Listing	36
	Details of income received during May 2025 (Underlying documents supporting this income e.g. Invoices and receipts will be sampled during our audit visit)	37
Leases	Access to ALL leases of which the Council is a party, either as Landlord or as Tenant	38
Grants	List of Grants awarded including relevant powers	39
	Minutes approving Grants awarded	40
	Value of permitted S137 funding for 2023-24 (if not using General Power of Competence)	41
	Minute confirming the adoption of General Power of Competence (if applicable)	42
Bank Statements	All Bank Statements for the current financial year so far	43
Bank Payments	Listing of Direct Debits and/or Standing Orders and date of their approval by Council	44

	Minute confirming review and approval of Standing Orders / Direct Debits	45
	Minute confirming review and approval of bank signatories	46
	List of ALL payments made during the week beginning 8 September 2025. (If no payments were made during this week, please provide equivalent records for the first week after this in which payments were made).	47
	Copy of Minute under which these payments were approved	48
Credit/Debit Cards (if applicable)		
	Credit Card Statements	49
	Minute approving the use of Credit / Debit Card	50
	Supporting invoices for Debit/Credit Card transactions	51
Petty Cash (if applicable)		
	Petty cash book (manual or computerised)	52
	Petty Cash receipts	53
	Details of any reimbursements made during the year	54
	Petty Cash reconciliations	55
Tenders/Quotes (if applicable)		
	Details of any tenders raised during the current financial year	56
	Minutes approving the award of any tenders	57
Charity Accounts (if applicable)		
	List of ALL charities of which the Council is a trustee	58
	Charity bank statements for the 2025-26 current financial year	59
	Charity financial accounts for the 2024-25 financial year (prior year)	60
	Trustees Minutes for the 2025-26 (current financial year)	61
Bank Reconciliation		
	Current year monthly / quarterly signed Bank Reconciliations and supporting bank statements	62



28 Nov 2025

ASSERTION 10 HUB

OVERVIEW

We've created a hub to help parish and town councils comply with Assertion 10 of the Annual Governance Statement.

Assertion 10 was added to proper practices for smaller authorities in 2025 to bring digital and data management to the fore in an ever-changing digital world. Proper practices can be found in the **Practitioners' Guide** and are mandatory for smaller authorities. Assertion 10 will appear in Section 1 of the Annual Governance and Accountability Return (AGAR) for the first time in 2025/26.



To support parish and town councils in meeting their responsibilities and evidencing compliance under Assertion 10, we have produced several new resources to complement existing guidance on digital and data compliance. These resources can be found in our **resource library** and are organised below under the relevant paragraphs of the Practitioners' Guide.

MEETING ASSERTION 10 REQUIREMENTS

To warrant a positive response to Assertion 10, the authority needs to have taken the following actions:

Email management

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*.



This has been in place for some time.

Resources to support compliance:

- **Parish and town council email addresses**
- **Preparing to move to a gov.uk domain**
- **Parish Council Domains Helper Service - FAQs**

Website accessibility

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).

Although, the parish council are taking steps to make their website accessible, at this current time it does not fully meet 2.2 AA. The council have approved to purchase a new website, so that it is accessible from the start but are still only at the specification stage. As a result, the implementation of a new website will not be in the current financial year.

There is a accessibility statement on the website but this needs to be updated to reflect accessibility 2.2 AA

Resources to support compliance:

- The Good Councillor's Guide to Website Accessibility (coming soon)

Freedom of Information and transparency

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).

Parish, town and community councils are required under the Freedom of Information Act 2000 to adopt and maintain an approved publication scheme. Councils should adopt the ICO's **Model Publication Scheme** and make it available to the public. The ICO also provides guide-to-information templates tailored for parish, town and community councils, which complement, but don't replace the scheme. In practice, councils should have both.

Model Publication scheme published on the MWPC website.

Resources to support compliance:

- **Freedom of Information**
- **Model Publication Scheme**
- **Template guide to information - Parish and town councils (England)**
- **Template guide to information - Community and town councils (Wales)**
- **Canllaw templed i wybodaeth - Cynghorau Cymuned/Tref (Cymru)**
- **Transparency Code**

Data Protection and GDPR

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.



MWPC have GDPR policies in place along with privacy notices which are on the website.

1.53 The **DPA 2018** supplements the **GDPR** and classifies an authority as both a Data Controller and a Data Processor.

MWPC are registered with the ICO as the data controller.

Resources to support compliance:

- **Data Protection Roadmap**

IT Policy

1.54 All smaller authorities (excluding parish meetings) must also have an IT policy. This explains how everyone - clerks, members and other staff - should



The IT Policy is also published on the MWPC website.

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.

Resources to support compliance:

- [IT Policy](#)

FREQUENTLY ASKED QUESTIONS

Data protection	+
Domains	+
Emails	+
General	+
Website accessibility	+

RELATED TOPICS

Assertion 10

[← Return to listing](#)

YOU MAY ALSO BE INTERESTED IN



Teresa Strange

From: Teresa Strange
Sent: 25 February 2026 14:31
To: Ian Nockolds
Cc: Marianne Rossi
Subject: Question on Assertion 10 Website accessibility compliance

Hi Ian

Good to see you and Lisa this morning.....

On my list for the parish council, rather than SLCC, were a couple of questions, which I will send through separately.

(Although I am sure it will come up at the SLCC Branch training day later in the month).

ASSERTION 10: Website Accessibility

Can you please clear this up for me as its not clear and I keep hearing conflicting advice.

Is the answer to Assertion 10 YES or NO in this circumstance. We meet all the other Assertion 10 criteria and will update the accessibility statement imminently.

I have seen advice that says that the answer is NO and other that says its YES as you have understood where you fall short and have a plan to address. **Any guidance would be most helpful.**

I note that when we upload the copy of the AGAR that we have to do under the Practitioners Guide, you will straight away be uploading a scan of something that will fail the Accessibility test and therefore the standard.

Website accessibility

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).

Resources to support compliance:

The advice from Aubergine on the NALC website is:

1. Keep your accessibility statement accurate — Update your statement annually. Be honest about known issues, clearly explain any disproportionate burdens, and provide accessible contact details for feedback or requests for alternative formats.

If we do this, can we answer YES?

Many thanks, 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

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](#)

This email and any attachments to it are intended solely for the use of the individual(s) to whom it is addressed. If you are not the intended recipient of this email, please forward it to admin@melkshamwithout-pc.gov.uk

Please be aware that information contained in this email may be confidential and that any use you make of it which breaches the common law protection may leave you personally liable. Our privacy notice can be found [HERE](#).

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

Marianne Rossi

From: Teresa Strange
Sent: 16 February 2026 16:40
To: Marianne Rossi
Subject: FW: Making AGAR Digital Project - SAAA

Here you go, would you like to put in the electronic diary for us, thankyou

From: Digital Info <digitalinfo@saaa.co.uk>
Sent: 16 February 2026 15:53
To: Teresa Strange <clerk@melkshamwithout-pc.gov.uk>
Cc: Marianne Rossi <admin@melkshamwithout-pc.gov.uk>
Subject: Re: Making AGAR Digital Project - SAAA

Teresa,

I have put you both in for
Wednesday 1st April 14:00
Monday 27th April at 13:00

Regards

Lance Allan FSLCC

User Acceptance & Training - Project Manager
Smaller Authorities Audit Appointments (SAAA)
E: digitalinfo@saaa.co.uk
M: 07702 977978

From: Teresa Strange <clerk@melkshamwithout-pc.gov.uk>
Sent: 02 February 2026 09:56
To: Digital Info <digitalinfo@saaa.co.uk>
Cc: Marianne Rossi <admin@melkshamwithout-pc.gov.uk>
Subject: FW: Making AGAR Digital Project - SAAA

Good morning Lance

In terms of the User Acceptance Testing the only date we **can't do** is Monday 13th April.

For the AGAR submission Live Pilot for 2025/2026 the only days we **can do** are:
Monday 27th 11:00-12:00 or 13:00-14:00
Tuesday 28th 09:00-10:00 or 17:00-18:00

There will be two of us:

Teresa Strange	Clerk & RFO, Melksham Without Parish Council
Marianne Rossi	Finance & Amenities Officer, Melksham Without Parish Council

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

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](#)

This email and any attachments to it are intended solely for the use of the individual(s) to whom it is addressed. If you are not the intended recipient of this email, please forward it to admin@melkshamwithout-pc.gov.uk

Please be aware that information contained in this email may be confidential and that any use you make of it which breaches the common law protection may leave you personally liable. Our privacy notice can be found [HERE](#).

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

From: Digital Info <digitalinfo@saaa.co.uk>

Sent: 30 January 2026 13:52

To: Digital Info <digitalinfo@saaa.co.uk>

Cc: Gavin Keith <digital@saaa.co.uk>; Annie Child <ceo@saaa.co.uk>; Innes Thomson <innes.thomson@ada.org.uk>; Michael King <michael.king@saaa.co.uk>; Claire Reed <claire.reed@nalc.gov.uk>

Subject: Making AGAR Digital Project - SAAA

CEO/Clerk/RFO/Finance Officer,

Many thanks to you and your smaller authority for agreeing to participate in the **Live Pilot for your 2025/2026 AGAR Submission in May/June 2026.**

If this email needs to be forwarded to a different person in your smaller authority, please ask them to advise me of their email address for our records and future communications.

Please find the following details of the training, User Acceptance Testing and Live Pilot dates.

1. User Acceptance Testing.

If any of you are available to participate in **User Acceptance Testing** between 14th and 20th April, prior to the system being finalised for live pilot training, I would appreciate if you could confirm your willingness and your availability for one of the following online sessions, so that we can advise you of the User Acceptance Testing process.

Tuesday 31st March 10:00-11:00 or 12:00-13:00

Wednesday 1st April 14:00-15:00 or 17:00-18:00

Monday 13th April 11:00-12:00, 13:00-14:00 or 19:00-20:00

All of the above sessions will go ahead irrespective of the level of demand.

User Acceptance Testing will then be available between 14th and 20th April.

2. AGAR submission Live Pilot for 2025/2026.

Live Pilot Familiarisation Training will then be provided online between 14th and 30th April. Could I please ask you all to confirm which one of the following sessions you would like to attend as follows:

APRIL

Wednesday 15th 10:00-11:00 or 12:00-13:00

Thursday 16th 11:00-12:00 or 13:00-14:00

Monday 20th 16:00-17:00 or 19:00-20:00

Friday 24th 12:00-13:00 or 14:00-15:00

Monday 27th 11:00-12:00 or 13:00-14:00

Tuesday 28th 09:00-10:00 or 17:00-18:00

If none of these sessions is suitable, please let me know, so that alternative arrangements can be made.

Additionally, for SLCC members in the West Sussex area, I will be attending the Sussex SLCC branch meeting in **Lancing on 23rd April** and would be pleased to go through the system then with any of you in attendance.

I will also be attending **Littlehampton Harbour Board** at 15:00 on 23rd April to run through the system. Please let me know if any other smaller authorities would like to join this session.

The system is due to go live on 1st May 2026 for those participating in the **Live Pilot**. An email-based support service will be available from **1st May to 30th June** during the live pilot period.

Your respective external audit firms will be advised that you are participating in the Live Pilot trial and will communicate with you accordingly, in respect of this year's AGAR submission.

If you would like to speak to colleagues from other smaller authorities participating in the trial, please find attached to this email, the list of smaller authorities which are participating in the Live Pilot.

If you have any questions or require additional information in advance of the training sessions, please let me know. I will be responding to all communications from 16th February onwards.