

**MINUTES of the Finance Committee of Melksham Without Parish Council held on  
Monday 2<sup>nd</sup> June 2025 at Melksham Without Parish Council Offices,  
Melksham Community Campus (First Floor), Market Place,  
Melksham, SN12 6ES at 7.00pm**

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

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

**Housekeeping:** Councillor Glover welcomed all to the meeting. As there were no members of the public present, the housekeeping message was not read out. Everyone present was aware that the meeting was being recorded and would be published on YouTube following the meeting.

**048/25 Apologies:**

Apologies had been received from Chris Griffiths had a work commitment, this reason for absence was accepted.

**049/25 Declarations of Interest**

Councillor Wood subsequently declared an interest in agenda item 20 relating to the transfer of public art funds to the Berryfield Village Hall Trust as a Trustee of the village hall.

**050/25 Dispensation Requests for this Meeting**

None.

**051/25 To consider holding items in Closed Session due to confidential nature:**

The Clerk advised that if members wished to discuss individual staff salaries, this would need to go into closed session. Members agreed that if anything of this nature came up during the meeting, it would be held in closed session.

It was subsequently agreed that agenda item 12 should be held in closed session as discussions were relating to negotiations with another council.

**052/25 Election of Vice-Chair of Finance Committee for 2025/26:**

Councillor Glover invited nominations for the Chair of the Finance Committee for 2025/26.

**Resolved:** That Councillor Doel be Vice-Chair of the Finance Committee for 2025/26.

## **053/25 Public Participation:**

There were no members of the public present.

## **054/25 Financial Regulations:**

### **a) Review of Finance Regulations:**

The Clerk explained that a new model version of the Financial Regulation had been issued by the National Association of Local Councils (NALC) in March. Both herself and the Finance & Amenities Officer had gone through the new version and compared it with the older version of the finance regulations, with any amendments made shown in track changes on the document. Members noted that the new financial regulations issued were a template and could be tailored based on the parish council's actual needs and practices, so some clauses in the document were not applicable to this council and had been removed by officers, which was clearly shown. In addition, the council had previously added clauses which were specific to this parish council, which have been added into the new model. Members understood that any text that was in bold could not be changed or removed, as it indicated a legal requirement, but any text in brackets could be changed to suit the council's structure. It was noted that where there were value range differences between the two versions, officers had implemented the figure detailed in the old version, but this could be changed, as it was in brackets, should members wish to do so.

Members reviewed the financial regulations in detail and made the following amendments:

**Regulation 1.7:** The Clerk advised that in the old version of the policy it included a clause in relation to annual salaries for employees and the council having regard to any recommendations made on this subject by the relevant committee in accordance with the terms of reference. This had been added into the new model version which members agreed with.

**Regulation 2.6:** The Clerk explained that the amendment made to this regulation was to reflect the council's actual practices and was included in the previous model. She explained that rather than two non-finance members reviewing and signing the bank reconciliations once a quarter, all bank reconciliations along with the accompanying bank statement were included as part of the public Full Council agenda pack once a quarter. This meant that all members of the council were reviewing the reconciliations and bank statements, which was also detailed in the minutes of that meeting, so there was not a requirement for two non-financial members to sign them. Additionally, all bank reconciliations and statements were reviewed and signed each month by the two finance committee councillors who were authorising the payments.

**Regulation 4.3:** Councillor Glover queried this regulation in relation to the fact that it currently detailed that 'No later than January each year, the RFO shall prepare a draft budget'. He explained that Councillors needed the draft budget earlier than this in order for the Finance Committee meeting where this would be discussed to be held in early January. It was noted that currently the finance committee members receive the draft budget before Christmas, and it was felt that this should be included under this regulation to reflect what the council does. Members agreed to change this regulation

to state that 'the draft budget and associated documents for the following financial year will be provided to the Councillors in December for discussion at the January Finance Committee meeting'.

**Regulation 4.4:** The Clerk advised that this regulation related to unspent budgets for completed projects and the fact that they should not be carried forward to the next financial year. She advised that the parish council had previously included an additional clause which stated that unspent funds for partially completed projects may only be carried forward on the approval of the Full Council. For example, when the build for Berryfield Village Hall was being undertaken, this went across two financial years. Members agreed that this should be included in the new model, as it was still applicable.

**Regulation 4.7:** The Clerk explained that she had changed the month of the latest date that the council should set its precept from January to February. She advised that under regulation 4.9 it detailed the fact that the RFO shall issue the precept to the billing authority no later than the end of February, which was why she had changed the month under this regulation. It was noted that although the council looks to approve the budget and precept in January, in the instance where the council are unable to agree, it allows extra time to come back and discuss. Members agreed with this amendment.

**Regulation 5.9:** It was noted that this regulation related to the value ranges where the Clerk should obtain three estimates. The new model detailed between £500 -£3,000 for this; however, the old model financial regulations detailed between £100 - £3,000. The Clerk queried whether the value should change from £100 to £500 due to the increase in costs of items. She explained that typically an order from Amazon would be more than this, especially when buying paper in bulk, for example. She queried with members whether they were happy to change this value from £100 to £500, which members agreed to. In addition, the Clerk queried whether members were happy that three estimates could include evidence of looking at different online prices rather than having to get three separate estimates. Members felt that this was reasonable and agreed to this way forward in relation to officers obtaining estimates.

**Regulation 5.12:** The Clerk explained that she had highlighted this regulation, which related to the parish council not being required to obtain competitive contracts that relate to specialist services such as legal professionals, repairs for existing machinery, etc. She noted that under the legal professional section it included 'acting in disputes', which she believed to be a new thing added in because the parish council obtains legal advice from the same solicitor, as they are specialists for town and parish councils on a number of different things, such as drawing up leases, for example. Although she always obtains a quote from the solicitors, she doesn't go out to other solicitors and ask them to provide quotations. Secondly, for the Melksham Neighbourhood Plan project, quotes were originally sought for the planning consultants; however, for any additional planning-related work required, the council has only asked these consultants to provide a quote. Similarly, for the Berryfield Village Hall project, the parish council went out to quote for architects at the time; however, when the parish council needed architectural drawings for a smaller project, a quotation from the same architect was sought. She explained that she doesn't price check the quotes, as the original process had already been undertaken for the larger project. Councillor Glover felt that the clause which stated 'specialist services, such as

legal professionals acting in disputes' indicated that it was for other specialists as well due to the wording used in the clause. As such, members did not feel that the individual consultants needed to be listed under this financial regulation, as it would restrict the council in the future if they wished to use other specialists that were not listed in the document.

**Regulation 6.7 (removed):** It was noted that officers had removed this regulation as they felt that it was not applicable to what the council actually did. This clause was in brackets so could be removed if members agreed. This was with regards to a copy of the schedule of regular payments having to be signed by two members each time a payment is made. It was explained that under regulation 6.6 the schedule of regular payments is reviewed annually by the Finance Committee but is not signed. Instead, upon each payment run, a list of payments for that month is drawn up and signed by the two authorising members for that month. Members agreed that this clause should be deleted.

**Regulation 7.5 (removed):** It was explained that this regulation was in relation to a prolonged absence of the Clerk and the fact that a signatory could set up payments in her absence. It was felt by officers that this was not needed because both the Clerk and the Finance & Amenities Officer have login details for the bank and can set up payments, so they can cover each other in the event that either of them is out of the office for a prolonged period. The Clerk explained that some councils only had one member of staff, which was why it had been included in the model template, but it was not applicable for this parish council. Members agreed that this clause was not required and should be taken out.

**Regulation 11.4:** This regulation was in relation to staff salaries and when they are made. Councillor Glover queried whether the date of when staff were paid was detailed in the staffing contracts, which the Clerk confirmed. It was therefore felt and agreed that the language under this regulation needed to be amended to state the following: **'Payment of salaries shall be made, after deduction of tax, national insurance, pension contributions and any similar statutory or discretionary deductions, on the 28th of each month or the nearest earlier working day as stipulated in the employment contracts.'**

**Regulation 15.4:** It was noted that this related to checks of stocks and stores; however, the Clerk explained that the council didn't really have any stocks and stores. She advised that when she attends the pavilion, she has a look at any items in the storeroom; however, she does not have a checklist to mark against. Members felt the clause should be amended to **'The RFO shall be responsible for periodic checks of stocks and stores'**.

All significant amendments to the new model regulations have been detailed above; however, there were some minor amendments made that were factual changes that have not been listed but were included in the tracked changes version that members of the committee reviewed and agreed to.

**Recommendation:** The council approve the new model Financial Regulations based on the amendments made above.

**b) Use of BACS for parish council payments as per financial reg 7.9:**

The Finance & Amenities Officer advised that as part of regulation 7.9, members had to approve the use of BACS payments every two years, which was why it was on the agenda for this evening's meeting. Members agreed that the use of BACS for parish council payments should be approved.

**Recommendation:** The council approve the use of BACS for parish council payments.

**055/25 Smaller Authorities' Proper Practices Panel) (SAPPP) Practitioners' Guide dated March 25:**

The Clerk explained that this document was formally known as the Joint Panel on Accountability and Governance (JPAG) Practitioners' Guide and was now called the Smaller Authorities' Proper Practices Panel (SAPPP) Practitioners' Guide. This was a document which members review each year, and it details the criteria and proper practices that are needed to be met in order for the council to be able to answer "yes" under section one of the Annual Governance Statement. The Clerk advised that officers had annotated the document and provided information and evidence on how the council met each statement.

Councillor Wood asked for a definition of 'smaller authorities' and whether the parish council sat into this definition. The Clerk explained that councils are classed as a 'smaller authority' if the higher of the authority's gross income for the year and its gross expenditure for the year does not exceed £6.5m. As such, the parish council is classed as a 'smaller authority'.

Members noted the document.

**056/25 Asset Register value as of 31st March 2025**

Councillor Glover explained that members needed to approve the asset value for the 2024/25 financial year. It was noted that this item was not to look at the asset register in detail, as this will be undertaken at the Asset Management Committee meeting in July. The full asset register has only been provided so that members can see some context around what has been included in the asset figure. Members noted as of 31st March 2024, the asset figure stood at £1,162,513. In the 2024/25 financial year, the council disposed of £2,352 worth of assets and acquired £3,685 worth of assets. This leaves the asset figure standing at £1,163,846.00 as at 31st March 2025.

**Recommendation:** The Council approve the Asset Value of £1,163,846 for the financial year ending 31<sup>st</sup> March 2025.

**057/25 Statement of Accounts & Accompanying Report 2024/25:**

**a) Finance Committee minutes 6th January 2025 (Budget setting) annotated with actual figures for 2024/25:**

The Clerk advised that she had annotated the Finance Committee minutes from the budget-setting meeting to show the actual year-end figures against the council's

anticipated figures at budget-setting. She explained that these minutes provided the narrative to what the council agreed to spend their funds on and what they were expected to be as of 31st March. The annotated figures correspond with the year-end accounting documentation so that members have more context to the figures that they will be reviewing at this evening's meeting.

Members noted the annotated minutes and agreed that this was a helpful document.

**b) Draft Statement of Accounts and Accompanying Report for 2024/25 and general reserve fund figure:**

Members reviewed the draft statement of accounts and the accompanying reports for 2024/25. The Clerk drew members' attention to the closing balance figure, which stood at £69,374 at year end. As per guidance, the council should hold between three to twelve months' net revenue expenditure; however, this takes into account funds that are held in reserves that are not earmarked for specific projects as well, which the council also has. It was explained that this was about ensuring that if the council stopped trading tomorrow, there would be enough funds available to pay off all of the businesses, etc., who were owed money. It was noted that members would be looking at the breakdown of reserves later on in the agenda, and a full list of reserves was attached with the statement of accounts.

Also included in members' agenda packs was the detailed income and expenditure report for the financial year which showed all of the reserve movements and adjustments that were undertaken at year end. It was noted that members would have seen this report included in the agenda pack for the April Full Council meeting; however, this was prior to all of the reserve movements that were undertaken.

It was noted that along with the financial reports, this document also included the supporting statements, which included details about assets, leases and land, etc. The Clerk reminded members that as part of the year-end documentation, the officers also produced a transparency report. It was agreed last year that because some of the items in the transparency document were duplicated in the statement of accounts document, both should be combined together in one document. It was noted that the internal auditor had informed officers that it was not a statutory requirement for the parish council to produce the transparency report, but this is felt to be best practice by the council.

Members confirmed that they were happy with the figures detailed in the statement accounts as well as the supporting statements, which included information of how the parish council met the Transparency Code 2015.

**c) Bank Reconciliation as at 31st March 2025:**

Members reviewed the bank reconciliations for all of the parish council's accounts as of 31st March 2025. All members agreed that the reconciliations agreed with the bank statements provided for each of the councils' accounts.

The balances for each of the councils' cashbooks as of 31st March were as follows:

Lloyd's Current Account	£ 88,134.47
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Fixed Term Deposit (Lloyds)	£ 0.00
Unity Trust Bank Current Account	£ 8,517.50
Unity Trust Bank Instant Access Account	£ 2,919.11
CCLA Public Sector Deposit Fund Account	£522,000.00
<b>Total</b>	<b>£621,571.08</b>

**Recommendation:** The Council accept the bank reconciliation as at 31st March 2025 as a true record with a closing balance of £621,571.08.

**d) Reserves breakdown as at 31st March 2025:**

The Clerk advised that officers had reviewed the list of reserves as of 31st March 2025 and had split them between committed, contingency, short-term and medium-term. They had also indicated which reserves were ringfenced for specific purposes, such as the Shurnhold Fields maintenance fund.

It was noted that the committed column was for any agreed committed spend from the reserves in the 2025/26 financial year.

The reserve breakdown was shown as follows:

PROPOSED AS AT 31 MARCH 2025	COUNCIL RESERVES	COMMITTED 2025/26 (Refer to "spending from reserves"	CONTINGENCY	SHORT TERM Up to 3 years	MEDIUM TERM CAPITAL REPLACEMENT Over 3 years	RINGFENCED for specific use due to legal agreement from funding source
£4,400.00	New Hall, Berryfield		£4,400.00			
£4,400.00	Shaw Hall	£1,000.00	£3,400.00			
£38,707.97	B'hillSports Field & Pavilion maintenance. LONG TERM REPLACEMENT OF CAPITAL ITEMS		£10,000.00	£18,707.97	£10,000.00	
£15,464.17	B'hillSports Field & Pavilion maintenance		£15,464.17			
£20,000.00	Replacement Play Area Safety Surfacing & Equipment LONG TERM CAPITAL REPLACEMENT	£6,250.00	£13,750.00			
£10,000.00	Shurnhold Fields (ex George Ward Playing Field) project CAPITAL	£10,000.00				

£6,000.00	Recreation & Sports Facility Enhancement			£6,000.00		
£10,850.00	Defibrillator replacement		£1,000.00	£9,850.00		
£4,000.00	General Highway & Footpath / Lighting			£4,000.00		
£558.71	Legal fees		£558.71			
£3,375.67	Community Projects/Match Funding		£3,375.67			
£13,233.00	Elections		£7,000.00	£6,233.00		
£10,463.34	Contingency - staffing		£10,463.34			
£24,376.00	Contingency - replacement / renewal of council assets (including Wiltshire Council assets) and instead of insuring low value street furniture items TO BE RENAMED STREET FURNITURE RESERVE		£10,000.00	£14,376.00		
£20,987.68	General Contingency		£20,987.68			
£94,192.10	CIL (Community Infrastructure Levy) ringfenced funding	£72,802.50		£21,389.60		£94,192.10
£71,314.77	New Reserve: CIL 10% SHARING POT WITH MTC SO RING FENCED		£30,000.00	£41,314.77		£71,314.77
£48,919.01	Sandridge Solar Farm Community Funding	£28,180.00	£15,000.00	£5,739.01		£48,919.01
£74,270.28	Shurnhold Fields Open Space Maintenance Contribution RINGFENCED	£12,000.00	£3,000.00	£28,568.78	£30,701.50	£74,270.28
£10,361.00	Bowerhill Sports Field Improvements (Football Foundation grant)	£10,361.00				£10,361.00



£64,763.52	Davey Play Area Maintenance	£600.00	£1,000.00	£15,000.00	£48,163.52	£64,763.52
£3,800.00	Berryfield Village Hall Public Art	£3,800.00				£3,800.00
£7,088.14	NEW RESERVE - To show SSEN reserve received for MCS in Emergency Plan mode as RINGFENCED	£7,088.14				£7,088.14
<b>£561,525.36</b>		<b>£152,081.64</b>	<b>£149,399.57</b>	<b>£171,179.13</b>	<b>£88,865.02</b>	<b>£374,708.82</b>
				<b>£561,525.36</b>		

**Recommendation:** The Council approve the reserve breakdown as per above

**e) Receipts and spend of CIL (Community Infrastructure Levy) for 2024/25:**

Members reviewed the spend and income from CIL for the 2024/25 financial year. Members were aware that the spend from CIL would have to be submitted to Wiltshire Council in due course. It was noted that as there was now a joint Melksham Neighbourhood Plan, the parish council received an additional 10% of CIL on any new developments in the parish (25% in total). It has been agreed that, since the Melksham Neighbourhood Plan was a joint project between Melksham Town Council and the Melksham Without Parish Council, the additional 2/5 share of the CIL (equivalent to 10% of the total CIL paid to Wiltshire Council) received by both councils from future developments will be put into a shared fund for joint projects.

For the 2024/25 financial year, the additional 10% of CIL applied to all developments that the parish council received CIL monies for. The breakdown of CIL receipts and the share allocated was as follows:

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

For clarification, £40,785.31 was transferred from the CIL reserve into the 10% sharing pot reserve for agreed joint projects with Melksham Town Council.

**Recommendation:** The parish council report the following CIL income and expenditure for 2024/25:

**CIL income received in 2024/25**

Land at Semington Road (Buckley Gardens)- PL/2022/02749	£ 96,048.36
486A Semington Road (PL/2021/07622)	£ 1,584.95

Barns South of Upper Beanacre Farmyard (PL/2022/08848)	£ 826.06
178A Woodrow Road (PL/2024/01559)	<u>£ 3,503.93</u>
<b>Total</b>	<b><u>£101,963.30</u></b>

**MWPC CIL spent in 2024/25**

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

**Transfers to Earmarked Reserve:**

10% CIL Sharing pot with Melksham Town Council	<u>£40,785.31</u>
	<b><u>£40,785.31</u></b>

**CIL Reserve as at 1<sup>st</sup> April 2024**

**£ 59,335.27**

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

The amount shown in the parish council's accounts for the 10% sharing pot reserve as of 31<sup>st</sup> March 2024 is as follows:

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

For clarity the total amount of CIL as of 31<sup>st</sup> March 2025 in both CIL reserves is £165,506.87.

**f) Spend of Sandridge Solar Farm community funding for 2024/25:**

Members reviewed the spend from solar farm funding for the 2024/25 financial year. It was noted that as part of the agreement with the Sandridge Solar Farm, all spending from the funding has to be reported back to the owners on an annual basis. Any spending from solar farm monies has to be for the benefit of the local community.

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

**Recommendation:** The parish council report the following Sandridge Solar Farm income and expenditure for the 2024/25 financial year.

In 2024/25 the solar farm funding was spent on the following:

Play Area Safety Surfacing cleaning	£ 8,575.00
Weedspraying	£ 1,619.00

Speed Indicator Device (SID)	£ 4,762.00
Street Furniture	£ 942.71
<b>TOTAL SPEND IN 2024/25</b>	<b>£15,898.71</b>

**g) Recommend approval to Full Council the Statement of Accounts & Annual Report (including all items to meet transparency) for the year ending 31st March 2025:**

**Recommendation:** The Council approve the Statement of Accounts and Annual Report for the year ending 31st March 2025.

**h) ICO (Information Commissioner's Office) Model Publication Scheme and schedule of charges:**

The Clerk explained that as per standing orders 11, 20 and 21, the parish council must review annually the model publication scheme as well as the schedule of charges. She explained that the parish council must publish where the council's information is published, how people can get the information and the charges if someone asks for something to be printed or posted. The Clerk advised that the parish council currently does not publish the full asset register, only a summary of assets. She queried with members whether they wished for this to be published on the parish council website. It was noted that the asset register was a large spreadsheet document and was shortly moving over to a database, which would make it difficult to publish. Members felt that the summary of assets was sufficient, and therefore the full asset register does not need to be published.

**Recommendation 1:** The council do not publish the full asset register on the website as the summary of assets, which is published, is sufficient.

**Recommendation:2.** The council approve the ICO Model Publication Scheme and schedule of charges.

**058/25 Allotment rent charges:**

The Clerk explained that the allotment year runs from 1st October to 30th September each year. She always understood that in adherence to the allotment law, tenants should be given six months' notice if their rent is to be increased. Officers have subsequently looked at this, and tenants must be given 12 months' notice of the increase, which must be given outside of the growing season. This is in line with Section 1 of the Allotments Act 1922 (as amended by the 1950 Act). This means that members were really looking at the rent for the allotment year starting from 1st October 2026, as it was too late to review the rent for the allotment year starting 1st October 2025. The Clerk explained that she assumes the reason why this was the case was so that allotment holders did not spend time and money planting produce, only to find out that the rent is being increased and is too prohibitive for them and they have to leave halfway through the growing season. This rule provides tenants with a chance to adjust to any increase and make plans for the future. It was noted that the budgeted spend for the current allotment year was £2,214 against a projected income of £3,310. Members were aware that under allotment law, councils were unable to make a profit on the allotments but could use any surplus income to reinvest in the site.

Members agreed that as per the allotment law, the rent was unable to be increased for the 2025/26 financial year, and therefore the rent remains the same as the 2024/25 year, which was as follows:

**Residential charge:**

5 perches (Half Plot)	£ 40.00
2.5 perches plot	£ 20.00
10 perches (Full Plot)	£ 80.00
3.75 perches	£ 30.00

**Non Residential Charge:**

5 perches (Half Plot)	£ 80.00
2.5 perches plot	£ 40.00
10 perches (Full Plot)	£160.00
3.75 perches	£ 60.00

Members discussed whether the allotment rent should be increased from the 1st October 2026. Councillor Glover highlighted that the site may need more maintenance in the future, in particular an update in the security around the site. It was also noted that water charges are something that can't really be foreseen. It was explained that the troughs were on a water meter and are turned off in the winter so that the pipes do not freeze. But the weather over the summer is something that cannot be controlled, as we are unable to predict whether the weather will be really hot, where tenants will need to use more water or not. This means that the water costs can fluctuate year on year. The Clerk highlighted that the noticeboards were now old and may need to be replaced shortly. After a discussion, members felt that the rent should be increased by 5%, rounded up to the nearest pound, from the 1st October 2026. It was noted that this was an increase of £2 for a resident of the parish who has a 5 perches' plot.

For clarity, this means that the allotment rent from 1st October 2026 will be the following:

**Residential charge:**

5 perches (Half Plot)	£ 42.00
2.5 perches plot	£ 21.00
10 perches (Full Plot)	£ 84.00
3.75 perches	£ 32.00

**Non-Residential Charge:**

5 perches (Half Plot)	£ 84.00
2.5 perches plot	£ 42.00
10 perches (Full Plot)	£168.00
3.75 perches	£ 63.00

**Recommendation 1:** The allotment rent for the year starting 1<sup>st</sup> October 2025 is not increased as detailed above in line with the allotment law.

**Recommendation 2:** The allotment rent for the year starting 1<sup>st</sup> October 2026 is increased by 5% as listed above.

**059/25 Mutually acceptable method to the town council on how to**

**calculate and apply interest on funding held by both councils for projects that both parties have an interest in:**

Members felt that this item should be discussed in closed session due to the fact that it was in relation to negotiations.

**Resolved:** This agenda item to be held in closed session due to discussion taking place in relation to negotiations with another body.

**This item was held in closed session.**

The Clerk explained that the parish council held the s106 maintenance fund for Shurnhold Fields on behalf of the joint venture with the town council. The interest accumulated on these funds is not currently going back into the reserve for this project. Melksham Town Councillor Alford had previously highlighted that this wasn't fair on the project and the interest should be going back into the reserve. The Clerk explained that she had made a comment at the time that the parish council would expect this to be reciprocated with any funds that the town council held in their accounts for any joint projects with the parish council. The Clerk advised that the parish council should be accounting for interest on funds that are held on behalf of both parties; however, is unsure of the fairest way of doing this. She went on to explain that of the funds held in the Shurnhold Fields reserve, some of them would have been classed as contingency and committed, so they would not have been invested, for example. In the same vein, some of the funds may have been invested longer as they were classed as medium term.

It was noted that the parish council had transferred over c. £315k to the town council, which had a legal tie attached to be used for the new community centre at the East of Melksham. The parish council has secured land to build a large community centre which would serve the residents of the town as well and are looking to enter into conversations with the town council regarding handing back the funds so that they could go towards the build of a larger community centre. It is detailed in the legal agreement for this funding that should the funding be handed back to the parish council, it should be done so including the accumulated interest.

As the parish council were looking to have conversations in the near future about this money, the Clerk felt that this would be a good time to mutually agree with the town council on what rate of interest should be applied to funds held by one council on behalf of both councils.

It was felt that it was prudent to have a set of principles in place so that both councils knew where they stood. Members discussed what the interest rate should be, bearing in mind that it changes regularly and as detailed above, not all funds were in the same account, and therefore different amounts were getting a different percentage of interest. It was felt that the council needed to look at the average of the Bank of England interest rate across the year, as it would be too difficult to be more specific due to all of the variables as described above.

After a discussion it was felt that a meeting needed to be arranged with Melksham Town Council to discuss this matter. In addition, the parish council should look at applying an average interest rate to the Shurnhold Fields funds, which could be the basis of discussions with Melksham Town Council.

**Recommendation 1:** The parish council look at applying an average rate of interest to the funding held on behalf of the Shurnhold Fields project. Officers to bring back recommendations to a future meeting.

**Recommendation 2:** The parish council arrange a meeting with Melksham Town Council to discuss applying interest to funds held on behalf of both parties.

## **060/25 Audit**

### **a) External Audit report for 2023/24:**

Members noted that there had been no recommendations for actions to be taken from the External Auditors for 2023/24.

### **b) Internal Auditor's reports for 2024/25:**

The Clerk explained that members had previously seen the internal auditor reports; however, as part of the annual governance statement, they must see them again in order to be able to answer 'yes' to the statements. The Clerk explained that most of the items that had been identified at the interim audit had been addressed, apart from one which was relating to the Berryfield Village Hall lease. As the parish council had a 125-year lease with the Berryfield Village Hall Management Trust, this may count as a technical disposal of land. In addition, he had queried whether the lease had been registered with the land registry. The Clerk advised that she had asked the solicitors and had chased them on this matter but to date had not received a response.

The Clerk explained that there had been one observation raised at the year-end audit regarding the fact that the grants issued in the 24/25 year were recorded as prepayments. The Clerk explained that the reason for this was that the grants issued in March 25 were for the 25/26 financial year, not for 24/25. The auditor had made reference in his comments to the fact that the Practitioner's Guide requires the grants to be accounted for when made. In other years the grants have been awarded in the year they are for; however, due to the May election and the period of heighten sensitivity they were awarded prior to this period.

The Clerk explained that the Finance & Amenities Officer had been through the whole guide and could not see any reference to this. The only reference was in relation to grant income that the council received, not grants that the council gives out. The Clerk had also reviewed the guide and agreed that there was no reference relating to grants that the council gives out. She advised that the Finance & Amenities Officer had gone back to the auditor on this and was waiting for a reply, but this would need to be resolved prior to the Full Council approving the accounts on 16th June. Members agreed with the officer's interpretation of the guidance.

### **c) Internal Control:**

#### **i. Current internal control policy:**

The internal control policy was noted by members.

**ii. Effectiveness of internal control and arrangement for internal control councillor visit:**

The Clerk explained that the council had to be satisfied that it had effective and robust internal control processes in place. It was noted that the internal control policy that members had just reviewed included information on what measures were in place. The Clerk explained that, in addition, a Councillor normally attends the office on an annual basis to undertake some spot checks on the council's income received during the financial year. Councillor Blackham agreed to attend the office and undertake this task.

**Recommendation:** The Council have reviewed their Internal Control measures and consider them effective

**d) Guidance from External Auditors:**

Members noted the guidance from the External Auditors.

**e) Section 1 (Annual Governance Statement) of External Audit documentation:**

It was noted that the Full Council, as the corporate body, would need to answer these questions at the meeting on Monday 16th June. Members were reminded that the Practitioners' Guide that was reviewed earlier on at the meeting demonstrated the evidence on how the council met each statement in order for the council to be able to answer "yes" to this section.

**Recommendation:** The questions in Section 1 of the Annual Governance Statement 2024/25 to be answered "yes" by the Full Council on 16<sup>th</sup> June 2025.

**f) External Audit Annual Return and additional information requested:**

For background information, Section 2 of the Annual Return was the accounting statement, which needs to be signed by the Clerk as the RFO (Responsible Financial Officer) prior to being presented to the parish council at their Full Council meeting on Monday 16th June, when the accounts are due to be approved. The Clerk explained that the figures in these documents correlated to all of the figures and documents members had reviewed through the process of this evening's meeting. The Clerk explained that if any figure had any variance of 15% more or less than the last financial year, it would need to be explained. For the 2024/25 year both box 3 (other receipts) and box 5 (loans interest/capital repayments) require an explanation.

The Clerk explained that the parish council received more income this year than last. The majority of this was due to the fact that the council received £64,764 in s106 funding for the maintenance of the Davey Play Area, which was still to be adopted by the parish council.

The parish council paid off the public works loan for Berryfield Village Hall in full in 2023/24. As the loan had already been paid off and the parish council did not have another loan, there were no outstanding payments due in the 2024/25 year, and therefore, box 5 details £0.

The Clerk advised that as part of the year-end documentation that needed to be submitted to the External Auditor, an explanation of variances needed to be submitted to explain in full the reason why there is a variance between the figures. The full explanations were included in the agenda packs for this evening's meeting, which members were happy with. Additionally, a spot check is undertaken on a specific area. This year's requirement is to provide relevant minutes and agenda papers for the meeting where the parish council reviewed the risk management arrangements. These documents had been included in the agenda pack for this evening's meeting.

The Clerk explained that due to the councils' accounts being run on an income and expenditure basis, boxes 7 and 8 are different from each other because the council has to make adjustments at year-end, such as debtors and creditors, etc. The council has to submit an additional document to explain the reconciliation between Box 7 and Box 8, which was provided in the agenda pack.

**Recommendation:** The figures in Section 2 of the Annual Governance & Accountability Statement and accompanying documents be approved by the Full Council on 16<sup>th</sup> June 2025.

**g) Key dates for Exercise of Public Rights:**

Members were aware that the public had a right to view the published accounts and as such must set a 30-working-day period for residents to be able to come in and view. It was noted that the period must include the first 10 working days of July. It was agreed that the dates for the period for the exercise of public rights commence on Monday, 23rd June 2025, and end on Friday, 1st August 2025.

**Recommendation:** The dates for the period for the exercise of public rights to commence on Monday 23rd June 2025 and end on Friday 1st August 2025.

**061/25 Policies:**

**a) Procurement Policy:**

The Clerk explained that the procurement policy is reviewed every three years. The Clerk explained that there was a section in this policy which stated, 'The Council acknowledges there is a climate emergency and therefore seeks to look at how they do business going forward which has the least impact on the environment, which includes the procurement of goods and services.' She queried whether members wished to add in something about obtaining the best value. She explained that when officers had looked at buying things such as stationery more locally, it was a lot more expensive than on Amazon, for example. Currently the council's when looking at prices will look a best value for money; not how green it was. It was noted that when the council have previously looked at tree works where the costs between the three quotations were similar, the council did choose the company that offered to chip the branches and leave them on site for mulch or used for biomass, for example. It was agreed that a clause should be added to the clause which states 'as long as it is the best value for money'. For clarity, this section of the policy will state, 'The Council acknowledges there is a climate emergency and therefore seeks to look at how they do business going forward which has the least impact on the environment, which



includes the procurement of goods and services **as long as it's the best value for money.'**

The Clerk explained that the policy doesn't detail anything about using ad-hoc support when the contractor has been employed by the council for a specific project. She explained that, for example, Place Studio Consultants were employed for the Neighbourhood Plan project; however, they have been used by the parish council on other planning matters. She explained that in order for a contractor to be employed on a project, they would need to go through the quotation/tender process anyway and wondered whether the policy should include something about using the consultants for ad-hoc support rather than going out for a quote each time, as a working relationship has already been established, and their pricing tested against others. It was acknowledged that this was different than a project where the council would obtain quotes/tenders for. It was agreed that at the time of any ad-hoc work being required, officers should come back to the council to check that members are happy to use previous contractors. Members agreed that a new sub paragraph should be inserted in the policy under 9h which states, **'Those consultants previously employed by the council on a project could be used for ongoing ad-hoc support on the agreement of the council.'**

The Clerk advised that there also needed to be some factual changes around procurement figures in order to be in line with the financial regulations.

**Recommendation:** The council approve the amendments as detailed above and approve Procurement Policy for re-adoption.

**b) Policy for use of Corporate MultiPay Card:**

It was noted that this policy is reviewed every three years. The Clerk advised that there were no changes that needed to be made to the policy.

**Recommendation:** The council approve the Corporate MultiPay Card policy for re-adoption.

**c) Unadopt the Payment Card Policy:**

The Clerk explained that the council do not process card payments and therefore do not need this policy.

**Recommendation:** The council approve to un-adopt the Payment Card Policy as it's no longer required.

**062/25 Grant awarding criteria:**

Councillor Glover reported that this item was on the agenda following a request from Councillor Richardson, who had asked for the council to consider having some grant-awarding criteria. Officers had obtained some examples from different councils on how they assess grant applications. Members felt that a criterion restricted how the council evaluated grant applications, and the council also had an overview of what was required in the grant policy. Members considered whether the requirement for organisations to

demonstrate how they benefit the residents of the parish could be toughened up, as it was noted that some organisations don't detail this in their applications. The Clerk advised that there were some details on the actual application form which asks for applicants to show how they benefit the residents of the parish. Members were happy with the current practice and did not feel that there needed to be any changes.

**Recommendation:** The parish council make no changes to the grant policy or application form.

#### **063/25 Council's and Staff subscriptions for 2025/26:**

Members reviewed the list of council and staff subscriptions for 2025/26. It was noted that there was £2,000 in the budget with an estimated total of £2,033.85.

**Recommendation:** The council and staff subscriptions for 2025/26 are approved as follows:

Subscription	Amount budgeted
WALC & NALC	£1,224.35
SLCC (ILCM included)	£403.00
LCR	£45.00
Open Spaces	£50.00
CPRE	£36.00
Community First	£50.00
Fields In Trust	£50.00
Wilts & Berks Canal Trust	£30.00
Clerks & Councils Direct	£15.50
TransWilts	£20.00
Wiltshire Village Hall Association	£50.00
National Allotment Society	£60.00
<b>TOTAL</b>	<b>£2,033.85</b>

#### **064/25 List of regular payments for authorisation for 2025/26:**

The parish council must review the list of regular payments on an annual basis in line with financial regulation 5.6. Members agreed that they were happy with the presented list.

**Recommendation:** The council to approve the list of regular payments for 2025/26, which was as follows:

Recipient:	Bank Acc.	Frequency	Amount
Wiltshire Pension Fund	Unity Trust Bank (C/Book 2)	Monthly	

HMRC	Unity Trust Bank (C/Book 2)	Monthly	
Staff Salaries	Unity Trust Bank (C/Book 2)	Monthly	
Aquasafe Environmental	Unity Trust Bank (C/Book 2)	Monthly	£140.00
JH Jones	Unity Trust Bank (C/Book 2)	Monthly	£2,285.64  £96.50 per SID deployment
Jens Cleaning	Unity Trust Bank (C/Book 2)	Every 2 Months	£84-Cleaning all 4 changing rooms
Agilico (Formally Condor)	Unity Trust Bank (C/Book 2)	Monthly	Around £60
Radcliffe Fire protection	Unity Trust Bank (C/Book 2)	6 Monthly  Annual fire equipment service Annual PAT testing	£90.00  £47.00  £90.00
Tollgate Security	Unity Trust Bank (C/Book 2)	6 Monthly alarm service	£630 annual fee for maintenance and monitoring of the alarm
ROSPA (Play Safety)	Unity Trust Bank (C/Book 2)	Annually	£860
Rialtas	Unity Trust Bank (C/Book 2)	Annually	£885- Year end closedown
Avon IT Systems	Unity Trust Bank (C/Book 2)	Ad Hoc	
Mr Sparkles	Unity Trust Bank (C/Book 2)		Bus shelter cleaning £150  Pavilion clean £50
Amazon	Unity Trust Bank (C/Book 2)	Regularly	
Trade UK (Screwfix)	Unity Trust Bank (C/Book 2)	Ad Hoc	
Toolstation	Unity Trust Bank (C/Book 2)	Ad Hoc	
Land Registry	Lloyds Bank (C/Book 1)  Unity Trust Bank (C/Book 2) for online searches	Ad Hoc	Title register/plans £7 per search

	that can be paid for via the card.		
Melksham Town Council	Unity Trust Bank (C/Book 2)	Regularly	
IAC Audit and Consultancy	Unity Trust Bank (C/Book 2)	Twice per year	£395.00
PKF Littlejohn LLP	Unity Trust Bank (C/Book 2)	Yearly	£2,100.00
Wiltshire Publications Ltd	Unity Trust Bank (C/Book 2)	Regularly	£495 quarterly newsletter
Gallagher	Unity Trust Bank (C/Book 2)	Yearly	
Zurich	Unity Trust Bank (C/Book 2)	Yearly	
Community Heartbeat	Unity Trust Bank (C/Book 2)	Yearly	£810.00
		Ad-Hoc	
Atkinson Bookbinders	Unity Trust Bank (C/Book 2)	Ad Hoc	
Complete Weed Control	Unity Trust Bank (C/Book 2)	Twice per year	£1,755.00 per weed spray depending on councils requirements
JC Combustion Services	Unity Trust Bank (C/Book 2)	Yearly	£400.00
Heating Associated Services LTD	Unity Trust Bank (C/Book 2)	Ad-hoc	
Post Office	Lloyds Bank (cheque) (C/Book1)	Adhoc	£250 max
Royal Mail	Unity Trust Bank (C/Book 2) as part of debit card statement		
Microsoft	Unity Trust Bank Debit Card (C/Book 2)	Monthly	£104.40 per month- for email addresses/ office 365 subscription (note 3x parish council officers are on upgraded office 365)

			£95 annual for licence renewal  £34 Monthly for office phone subscription
Kanconnections	Unity Trust Bank (C/Book 2)	Ad-hoc	
Zoom	Unity Trust Bank (C/Book 2)	Monthly as part of debit card statement	£12.99 per month
Fasthost	Unity Trust Bank (C/Book 2)	Monthly as part of debit card statement	£1 per month
Whitley Reading Rooms	Unity Trust Bank (C/Book 2)	6 monthly	Plusnet bills £22 per month
Giant Communication	Paid using council debit Card	Monthly	
Wiltshire Age UK	Unity Trust Bank (C/Book 2)	Quarterly	
Woods Business Services Ltd (Previously Office Right Business Solution)	Unity Trust Bank (C/Book 2)	Ad-hoc	
Wiltshire Council	Unity Trust Bank (C/Book 2)	Quarterly	

#### 065/25 Direct Debits & Standing Orders for 2025/26:

The Clerk explained that the council reviewed the list of direct debits and standing orders each year. Attached to the list are the records showing what is listed on the councils' bank accounts to ensure that the lists match.

**Recommendation:** The council approve the list of direct debits and standing orders for 2025/26 which are as follows:

D.D. or S.O.	Bank Acc.	Recipient	Detail	Frequency
D.D.	Lloyds (C/Book 1)	EDF Energy	B/Hill Elec. B'Hill Gas	Monthly
D.D.	Lloyds (C/Book 1)	Information Commissioners Office	Data Protection Registration	Annually

D.D.	Lloyds (C/Book 2)	Grist Environmental	Trade waste removal B/Hill site	Monthly
D.D.	Lloyds (C/Book 1)	Water2Business	2377554202- BYF allotments	6 months
D.D.	Lloyds (C/Book 1)	Water2Business	237754201 – BSF allotments	6 months
D.D.	Lloyds (C/Book 1)	Water2Business	1049945401 – B/Hill site	6 months
D.D.	Unity Trust Bank (C/Book 2)	Lloyds Corporate Card	Lloyds Debit Card	Monthly
S.O.	Unity Trust Bank (C/Book 2)	Teresa Strange	Emergency Mobile Phone- Currently £5.30	Monthly
DD	Lloyds (C/Book 1)	Daisy (Onebill)	Bowerhill Pavilion line and wifi  Campus line and wifi	Monthly  Monthly
DD	Lloyds (C/Book 1)	Lamplight	Melksham Emergency Support database	Monthly £57

**066/25 Update on payment of Neighbourhood Plan expenses:**

The Clerk explained that she had received some correspondence from the town council in relation to when the outstanding invoice for the Neighbourhood Plan would be paid. It had been confirmed this afternoon that it was on their next payment run. It was felt that perhaps a letter should be drafted which details that in accordance with auditing requirements, any outstanding debt must be chased. This could then be sent if at the Full Council meeting on 16th June, the invoice has not been settled.

Members noted the update.

**067/25 Side agreement for the transfer of the Berryfield Village Hall public art maintenance funding to be transferred to the Berryfield Village Hall Trust:**

Councillor Wood declared an interest in this item.

The Clerk advised that Berryfield Village Hall had requested that the parish council transfer over the maintenance funding for the village hall's public art to them. The Clerk explained that in order for the funding to be transferred from Wiltshire Council to the parish council, a legal agreement had to be signed. The Clerk queried whether it would be better for the Berryfield Village Hall Trust to sign a letter which stated that they must comply with the agreement the parish council has in place with Wiltshire Council. Once this has been signed, members agreed that the funds could be transferred over to the Trust.

**Recommendation:** The council ask Berryfield Village Hall Trust to sign a letter prior to the public art funding being transferred to the Trust detailing that they must comply with the agreement that the parish council have in place with Wiltshire Council for the funding. Once this has been signed, the funds can be transferred to the village hall trust.

The Clerk explained that although it was not on the agenda for this evening's meeting, she wanted to make members aware of an action undertaken under delegated powers. She explained that when officers received the cyber insurance documentation, they had noted that the figure detailed for the council's turnover was wrong under the statement of fact. The insurance brokers were informed at the time and asked to amend this detail; however, at the time of the meeting, they had not come back to officers. The policy was approved by the Finance Committee at the meeting on the 19th May, as it was assumed that it was just a detail that needed to be amended in the document. Following the meeting it transpired that a re-quote had to be obtained, and the insurance broker had provided officers with two quotations. As the new policy needed to start from the 1st June, in the Clerk's absence and in line with the financial regulations the Finance & Amenities Officer acted as the proper officer and contacted Councillor Glover as Chair of Council and the Finance Committee and Councillor Pafford as Vice-Chair of the Council to approve the new cyber insurance policy in order for it to be in place in time. The parish council now had a cyber insurance policy in place with Coalition Risk Solutions Ltd with a total premium of £549.92. Due to the fact that it was the insurance broker's error in not informing officers or providing quotations quicker, the Finance & Amenities Officer negotiated that the brokers would waive the administration fee.

Councillor Glover explained that he does not wish to receive the chair's allowance as an allowance and would prefer to claim any expense directly from the council. He wished to make clear that this didn't stop anyone standing in for the Chair from claiming the allowance. Members noted this.

Meeting closed at 9.24pm

Signed.....  
Chairman, Monday 16<sup>th</sup> June 2025