

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

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

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

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

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

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

380/25 Apologies:

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

381/25 Declarations of Interest

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

382/25 Dispensation Requests for this Meeting

None.

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

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

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

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

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

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

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

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

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

385/25C Staffing budgetary considerations:

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

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

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

386/25 Public Participation:

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

387/25 Minutes of Finance Committee 6th January 2025

Members noted the minutes as background information.

388/25 Community Infrastructure Levy (CIL):

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

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

CIL income anticipated to year end 2025/26 (parish council's 15%)

Land at Semington Road known as Buckley Gardens (PL/2022/02749) £57,629.01

CIL income anticipated to year end 2025/26 for 10% Sharing pot

Land at Semington Road known as Buckley Gardens (PL/2022/02749)	£38,419.34
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Total amount of CIL Income expected to year end 2025/26	£96,048.35
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As already detailed, the above amount has already been received in the bank by the parish council.

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

(PL/2023/06990) 26 Shaw Hill, Shaw, Melksham, SN12 8EU	£3,041.40
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(PL/2024/00631) Mavern House, Corsham Road, Shaw, SN12 8EH	£1,833.56
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The developments listed above are liable to pay 25% of CIL to the council, and as such, 2/5 of the amount received (10% of overall CIL paid to Wiltshire Council) will be allocated to the CIL sharing pot when the income has been received.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**2025/26
Budget provision
(agreed Jan 25)**

**2025/26
anticipated
expenditure
(up to 31.03.26)**

Contribution to LHFIG schemes	£ 1,000.00	£ 5,030.00
Beanacre Wood Equipment replacement	£ 6,250.00	£ 0.00
Real Time Information	£63,684.00	£56,500.00
Bowerhill Sports Field enhancement	£ 1,021.00	£ 0.00
Neighbourhood Plan	£ 847.50	£ 2,136.00
	<u>£72,802.50</u>	<u>£63,666.00</u>

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

**2026/27
Budgeted Expenditure**

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

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

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

TOTAL £190,240.00

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

Transfer CIL into dedicated project/ ringfenced reserve

CIL Sharing with MTC Reserve £ 38,419.00 (Transfer 14)
(extra 10% CIL due to NHP)

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

Total in CIL reserve at end of 2025/26 £ 88,155.00
CIL income anticipated for 2026/27 £ 0.00

TOTAL £ 88,155.00

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

Transfer CIL into dedicated project/ ringfenced reserve

CIL Sharing with MTC Reserve £ 0.00
(extra 10% CIL due to NHP)

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

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

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

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

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

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

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

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

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

Members noted the CIL forecast.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

iii. To agree next steps

This item was considered under the above agenda item.

389/25 Solar Farm Community Funding:

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

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

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

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

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

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

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

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

Balance brought forward from 31st March 2025	£48,919.01
Amount received in 2025/26	£18,832.90
TOTAL FUND AVAILABLE	£67,751.91

Anticipated spend in 2025/26

Defibrillator Maintenance	£ 1,140.00
Safety surfacing clean for play areas & MUGAs	£ 6,575.00
Tree inspection and work	£ 2,473.00
Weedspraying	£ 1,755.00
Speed Indicator Device- Erection and running costs	£ 5,018.00
Street Furniture including Kestrel Court Hardstanding	£ 4,652.00
Bus Shelter Cleaning	£ 1,800.00

TOTAL SPEND IN 2025/26 £23,413.00

Anticipated balance as at 31st March 2026 £44,338.91

Anticipated receipt in 2026/27 £18,832.90

TOTAL FUNDS AVAILABLE £63,171.81

Anticipated spend in 2026/27

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

TOTAL SPEND IN 2026/27 £33,850.00

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

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

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

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

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

390/25 Reserves:

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

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

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

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

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

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

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

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

b) Financial Reserves Policy:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The CIL reserve for the current year shows £96,048 coming into the reserve, with £63,666 shown as being spent from the reserve, which is shown under CIL (min. 388/25b). There is one transfer shown as coming out of the reserve, which is £38,419 (Transfer T14). This is the element of the shared CIL, which is shown as a separate reserve, so this transfer is to transfer the amount into the CIL sharing reserve. The reserve is left standing at £88,155 at the end of the 2025/26 year. For the 2026/27 financial year, no CIL is expected to come in, so no amount has been shown as coming into the reserve. The reserve is showing £63,500 being spent, leaving it standing at £24,655 at the end of the 2026/27 year.

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

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

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

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

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

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

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

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

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

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

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

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

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

Reserves for major project 2025/26

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

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

Reserves for major project 2026/27

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

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

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

Spending from Reserves 2025/26

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

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

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

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

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

Transfer T14- Move £38,419.00 from CIL to the 10% sharing pot CIL reserve.

Transfer T15- Move £5,000.00 from the Elections reserve into the General Contingency reserve.

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

Summary of Reserves

Opening Balance of Reserves as at 01/04/2025	<u>£561,525.36</u>
Revised Reserves for Major Projects 2025/25	£206,356.25
Revised Spending from Reserves 2025/26	- <u>£167,926.00</u>
Total Reserves at end of 2025/26	£599,955.61

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

391/25 **Budget:**

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

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

Income

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

General Account Income (Excluding Precept):

Budgeted for 2025/26	£181,218.68
Anticipated for 2025/26	£222,434.25
Proposed for 2026/27	£ 76,210.90*

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

Jubilee Sports Field Income:

Budgeted for 2025/26	£ 27,937.00
Anticipated for 2025/26	£ 27,405.00
Proposed for 2026/27	£ 21,136.00

Allotment Income:

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

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

Expenditure:

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

Administration Costs:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Recommendation 1:

Administration Costs (Including office staff):

Budgeted Expenditure for 2025/26	£193,028.00 with £12,000 coming from reserves
Anticipated Expenditure for 2025/26	£186,380.00 with £9,020 coming from reserves
Proposed Expenditure 2026/27	£183,702.00

Parish Amenities:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Recommendation 2:

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

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

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

**With £59,340 coming from reserves, £5,030 from CIL and £23,413 coming from solar farm.

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

Community Support:

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

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

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

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

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

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

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

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

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

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

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

Recommendation 4: Community Support Costs:

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

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

**With £12,487 from reserves and £58,636 coming from CIL

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

TOTAL PROPOSED EXPENDITURE FOR 2026/27

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

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

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

Allotments:

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

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

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

Bowerhill Sports Field:

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

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

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

b) Recommend virements against Budget for 2025/2026.

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

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

c) Recommend Budget for 2026/2027.

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

392/25 Precept:

a) Town & Parish Councils Council Tax Factsheet October 2025

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

b) Confirmed Taxbase number for 2026/27

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

c) Recommend Parish Council Precept for 2026/2027.

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

Expenditure

Allotments	£ 6,508.00
Sports Field	£ 53,322.00
General	£479,038.00
Total Expenditure	£538,868.00

Plus: Funds put into Reserves	£ 43,468.90
TOTAL	£582,336.90

Income

Allotments	£ 3,469.00
Sports Field	£ 21,136.00
General	£ 76,210.90
Total Income	£100,815.90

Plus: Spending from reserves	£179,092.00
TOTAL	£279,907.90

Shortfall to fulfil with Precept	£302,429.00*
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*Please note upon the checking the calculations in the budget spreadsheets following the meeting, it was noted that there was a small error and therefore the above precept amount shown is the true figure. For clarity at the meeting the recommended precept figure was £300,749, but following checking all of the tabs, the true figure was £302,429.

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

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

393/25 Risk Register review:

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

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

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

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

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

394/25 Insurance:

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

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

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

b) Quotation for building valuation on the following buildings:

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

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

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

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

395/25 Policies:

a) Grant Policy:

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

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

b) Investment Strategy Policy:

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

Recommendation: The re-adopt the Investment Strategy Policy.

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

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

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

397/25 Investments:

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

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

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

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

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

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

399/25 Staged payment arrangements for debtors:

This item was held in closed session.

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

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

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

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

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

Meeting closed at 9.50pm

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