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## MELKSHAM WITHOUT PARISH COUNCIL

Clerk: Mrs Teresa Strange

First Floor  
Melksham Community Campus,  
Market Place, Melksham,  
Wiltshire, SN12 6ES  
Tel: 01225 705700

Email: [clerk@melkshamwithout-pc.gov.uk](mailto:clerk@melkshamwithout-pc.gov.uk)  
Web: [www.melkshamwithout-pc.gov.uk](http://www.melkshamwithout-pc.gov.uk)

Tuesday 6<sup>th</sup> June 2023

To all members of the Council Finance Committee: Councillors John Glover (Chair of Council), David Pafford (Vice Chair of Council), Alan Baines, Richard Wood, Shona Holt, Robert Shea-Simonds & Councillor John Doel

Dear Finance Committee members

You are invited to attend the **Finance Committee meeting** which will be held on **Monday 12<sup>th</sup> June 2023 at 7.00pm** at **Melksham Without Parish Council Offices (First Floor), Melksham Community Campus, Market Place, SN12 6ES** to consider the agenda below:

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

Click link here:

**<https://us02web.zoom.us/j/2791815985?pwd=Y2x5T25DRIVWVU54UW1YWWE4NkNrZz09>**

Or go to [www.zoom.us](http://www.zoom.us) or Phone 0131 4601196 and enter: **Meeting ID: 279 181 5985**  
**Passcode: 070920**. Instructions on how to access Zoom are on the parish council website [www.melkshamwithout.co.uk](http://www.melkshamwithout.co.uk). If you have difficulties accessing the meeting please call (do not text) the out of hours mobile: 07341 474234

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

**YOU CAN ACCESS THE AGENDA PAPERS HERE**

Yours sincerely

Teresa Strange, Clerk



Serving rural communities around Melksham

## **AGENDA**

1. **Welcome, Housekeeping and Apologies**
2. To receive **Apologies and approval of reasons given.**
3. **Chairman & Vice Chair of Finance Committee for 2023/24**
  - a) **To elect Chair of Finance Committee for 2023/24**
  - b) **To elect Vice-Chair of Finance Committee for 2023/24**
4.
  - a) To receive **Declarations of Interest**
  - b) To consider for approval any **Dispensation Requests** received by the Clerk and not previously considered.
5. **Public Participation**
6. **Financial Regulations:** To review Finance Regulations
7. To note JPAG (**Joint Panel on Accountability and Governance**) **Practitioners' Guide** March 22 for the year ending 31<sup>st</sup> March 23 and the review of the March 23 guide for the year ending 31<sup>st</sup> March 24
8. **Statement of Accounts & Accompanying Report 2022/23**
  - a) To note Finance Committee minutes 9<sup>th</sup> January 2023 (Budget setting) annotated with actual figures for 2022/23
  - b) To review Statement of Accounts and Accompanying Report for 2022/23
  - c) To review the Bank Reconciliation as at 31st March 2023
  - d) To review Reserves breakdown as at 31st March 2023
  - e) To review receipts and spend of CIL (Community Infrastructure Levy) for 2022/23
  - f) To review spend of Sandridge Solar Farm funding for 2022/23
  - g) To recommend for approval by Full Council the Statement of Accounts & Annual Report for the year ending 31st March 2023
  - h) To recommend for approval Local Government Transparency Code Compliance Report for 2022/23
9. **Audit:**
  - a) To note no action to be taken as result of External Audit report for 2021/22
  - b) To review Internal Auditor's reports for 2022/23

- c) **Internal Control:**
    - i. To note feedback from Internal Control councillor visit, document internal controls and consider effectiveness of internal control
    - ii. To review the current internal control policy, alternatives and consider if a policy required moving forward
  - d) To note guidance from External Auditors <https://www.pkf-l.com/services/limited-assurance-regime/submission-requirements-2/#authorities-not-claiming-exemption>
  - e) To consider answers to Section 1 (Annual Governance Statement) of External Audit documentation (*Full Council will also need to consider separately when they meet on 19th June*)
  - f) To recommend for approval by Full Council the External Audit Annual Return and additional information requested
  - g) To note key dates for Exercise of Public Rights
10. **Bowerhill Sports Field:**
- a) To consider applying for grant funding from the football foundation for new goal posts bearing in mind cost implication to the council  
<https://footballfoundation.org.uk/grant/goalposts>
  - b) To consider requests from teams to hire the sports pavilion and field for next season (determines layout which determines income/fees)
  - c) To review and set fees and charges for the 2023/24 football season
11. To agree amount to charge Berryfield Village Hall Trust for building insurance from 1<sup>st</sup> June 2023 to 31<sup>st</sup> May 2024
12. **VAT:** To note feedback following online VAT training and consider any actions required.
13. To receive feedback from officers following demo on alternative accounting software
14. To review **Schedule of Charges** for 2023/24
15. To review **Council's and Staff subscriptions** for 2023/24
16. To review and approve list of **regular payments for authorisation** for 2023/24 (as per Fin Reg 5.6)
17. To review and approve **Direct Debits & Standing Orders** for 2023/24

**Copy to: All Councillors**



**MELKSHAM WITHOUT PARISH COUNCIL  
MODEL FINANCIAL REGULATIONS 2022 FOR ENGLAND**

*REVIEWED BY FINANCE COMMITTEE 23<sup>rd</sup> MAY 2022 AND APPROVED BY FULL  
COUNCIL 20<sup>th</sup> JUNE 2022.*

*Please see minutes of the Finance Committee Meeting on 23<sup>rd</sup> May 2022 for details of  
the amendments made (min.42/22a)*

*The wording of financial reg 6.20 was updated to reflect the use of the trade card and  
reg 2.2 was updated to reflect the council procedure with regards to non-finance  
committee members verifying bank reconciliations at Full Council 25<sup>th</sup> July 2022  
(min. 143/22di)*

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## 1. General

1.1. These financial regulations govern the conduct of financial management by the council and may only be amended or varied by resolution of the council. Financial regulations are one of the council's three governing policy documents providing procedural guidance for members and officers. Financial regulations must be observed in conjunction with the council's standing orders<sup>1</sup> and any individual financial regulations relating to contracts.

1.2. The council is responsible in law for ensuring that its financial management is adequate and effective and that the council has a sound system of internal control which facilitates the effective exercise of the council's functions, including arrangements for the management of risk.

1.3. The council's accounting control systems must include measures:

- for the timely production of accounts;
- that provide for the safe and efficient safeguarding of public money;
- to prevent and detect inaccuracy and fraud; and

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<sup>1</sup> Model Standing Orders for Councils (2018 Edition) is available from NALC (©NALC 2018)

- identifying the duties of officers.

1.4. These financial regulations demonstrate how the council meets these responsibilities and requirements.

1.5. At least once a year, prior to approving the Annual Governance Statement, the council must review the effectiveness of its system of internal control which shall be in accordance with proper practices.

1.6. Deliberate or wilful breach of these Regulations by an employee may give rise to disciplinary proceedings.

1.7. Members of council are expected to follow the instructions within these Regulations and not to entice employees to breach them. Failure to follow instructions within these Regulations brings the office of councillor into disrepute.

1.8. The Responsible Financial Officer (RFO) holds a statutory office to be appointed by the council. The Clerk has been appointed as RFO for this council and these regulations will apply accordingly.

1.9. The RFO;

- acts under the policy direction of the council;
- administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
- determines on behalf of the council its accounting records and accounting control systems;
- ensures the accounting control systems are observed;
- maintains the accounting records of the council up to date in accordance with proper practices;
- assists the council to secure economy, efficiency and effectiveness in the use of its resources; and
- produces financial management information as required by the council.

1.10. The accounting records determined by the RFO shall be sufficient to show and explain the council's transactions and to enable the RFO to ensure that any income and expenditure account and statement of balances, or record of receipts and payments and additional information, as the case may be, or management information prepared for the council from time to time comply with the Accounts and Audit Regulations.



1.11. The accounting records determined by the RFO shall in particular contain:

- entries from day to day of all sums of money received and expended by the council and the matters to which the income and expenditure or receipts and payments account relate;
- a record of the assets and liabilities of the council; and
- wherever relevant, a record of the council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy.

1.12. The accounting control systems determined by the RFO shall include:

- procedures to ensure that the financial transactions of the council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;
- procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;
- identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;
- procedures to ensure that uncollectable amounts, including any bad debts are not submitted to the council for approval to be written off except with the approval of the RFO and that the approvals are shown in the accounting records; and
- measures to ensure that risk is properly managed.

1.13. The council is not empowered by these Regulations or otherwise to delegate certain specified decisions. In particular any decision regarding:

- setting the final budget or the precept (council tax requirement);
- approving accounting statements;
- approving an annual governance statement;
- borrowing;
- writing off bad debts;
- declaring eligibility for the General Power of Competence; and
- addressing recommendations in any report from the internal or external auditors, shall be a matter for the full council only.

1.14. In addition, the council must:

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

1.15. In these financial regulations, references to the Accounts and Audit Regulations or 'the regulations' shall mean the regulations issued under the provisions of section 27 of the Audit Commission Act 1998, or any superseding legislation, and then in force unless otherwise specified.

In these financial regulations the term 'proper practice' or 'proper practices' shall refer to guidance issued in *Governance and Accountability for Local Councils - a Practitioners' Guide (England)* issued by the Joint Practitioners Advisory Group (JPAG), available from the websites of NALC and the Society for Local Council Clerks (SLCC).

## 2. Accounting and audit (internal and external)

2.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations, appropriate guidance and proper practices.

2.2. On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chairman or a cheque signatory shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. The bank reconciliations are presented to the Full Council once a quarter for review and the two non-finance committee members appointed by the council will sign them at this meeting. The signing of the bank reconciliations and statements will be reported in the full council minutes.

2.3. The RFO shall complete the annual statement of accounts, annual report, and any related documents of the council contained in the Annual Return (as specified in proper practices) as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the council within the timescales set by the Accounts and Audit Regulations.

**Commented [MR1]:** Bank reconciliations are presented to Full Council on a regular basis and are available in the public agenda pack, however the two non-cheque signatories are not currently signing the bank recs. The Full Council currently note this in the minutes, so we either need to start getting two non-financial members to sign them and formally report in minutes that this has been done or change this fin reg to reflect what we are actually doing.

2.4. The council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the council shall make available such documents and records as appear to the council to be necessary for the purpose of the audit and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary for that purpose.

2.5. The internal auditor shall be appointed by and shall carry out the work in relation to internal controls required by the council in accordance with proper practices.

2.6. The internal auditor shall:

- be competent and independent of the financial operations of the council;
- report to council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;
- to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
- has no involvement in the financial decision making, management or control of the council

2.7. Internal or external auditors may not under any circumstances:

- perform any operational duties for the council;
- initiate or approve accounting transactions; or
- direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.

2.8. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as is described in proper practices.

2.9. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and statements of account required by Audit Commission Act 1998, or any superseding legislation, and the Accounts and Audit Regulations.

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

### **3. Annual estimates (budget) and forward planning**

[3.1. Each committee (if any) shall review its three-year forecast of revenue and capital receipts and payments. Having regard to the forecast, it shall thereafter formulate and submit proposals for the following financial year to the council not later than the end of [November] each year including any proposals for revising the forecast.]

3.2. The RFO must each year, by no later than January, prepare detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by the Finance Committee and the council.

3.3. The council shall consider annual budget proposals in relation to the council's three year forecast of revenue and capital receipts and payments including recommendations for the use of reserves and sources of funding and update the forecast accordingly.

3.4. The council shall fix the precept (council tax requirement), and relevant basic amount of council tax to be levied for the ensuing financial year not later than by the end of January each year. The RFO shall issue the precept to the billing authority and shall supply each member with a copy of the approved annual budget.

3.5. The approved annual budget shall form the basis of financial control for the ensuing year.

### **4. Budgetary control and authority to spend**

4.1. Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:

- the council for all items over £5,000;
- a duly delegated committee of the council for items over £500; or
- the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below £2,000.
- the Clerk in conjunction with the Chairman of Council or Chairman of the Asset Management Committee for additional works for the Bowerhill Jubilee Sports

Field football pitches to mitigate adverse playing conditions, to a cumulative value of £1,000 in any year.

Such authority is to be evidenced by a minute or by an authorisation slip duly signed by the Clerk, and where necessary also by the appropriate Chairman.

Contracts may not be disaggregated to avoid controls imposed by these regulations.

4.2. No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the council, or duly delegated committee. During the budget year and with the approval of council having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').

4.3. Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year.

4.4. The salary budgets are to be reviewed at least annually for the following financial year and such review shall be evidenced by a hard copy schedule signed by the Clerk and the Chairman of Council or relevant committee. The RFO will inform committees of any changes impacting on their budget requirement for the coming year in good time.

4.5. In cases of extreme risk to the delivery of council services or health and safety of councillors, staff and residents, the clerk may authorise revenue expenditure on behalf of the council which in the clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £2,000. The Clerk shall report such action to the chairman as soon as possible and to the council as soon as practicable thereafter.

4.6. No expenditure shall be authorised in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the council is satisfied that the necessary funds are available and the requisite borrowing approval has been obtained.

4.7. All capital works shall be administered in accordance with the council's standing orders and financial regulations relating to contracts.

4.8. The RFO shall regularly provide the council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose "material" shall be in excess of £100 or 15% of the budget.

4.9. Changes in earmarked reserves shall be approved by council as part of the budgetary control process.

## **5. Banking arrangements and authorisation of payments**

5.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by the council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for safety and efficiency.

When a member of staff or finance committee resigns from the council the Clerk/ Officers have authority to remove that member from the bank mandate immediately. This should be placed on the following Full Council meeting agenda for [approval ratification](#) by members.

5.2. All payments made are either recurring payments on a regular basis as per 5.6 OR approved resolutions to proceed with a contract or purchase. They are therefore already approved by the Council and do not require another authorisation resolution at a council/committee meeting before payment is made.

The RFO shall prepare a schedule of payments requiring authorisation and, together with the relevant invoices, present the schedule to the two authorising Finance Committee members that month. The appropriate Finance Committee member shall review the schedule for compliance, and having been satisfied, shall authorise payment by authorising the online bank payments set up and/or signing a cheque if appropriate. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting following which the payments were authorised. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.

5.3. All invoices for payment shall be examined, verified and certified by the RFO to confirm that the work, goods or services to which each invoice relates has been received, carried out, examined and represents expenditure previously approved by the council.

5.4. The RFO shall examine invoices for arithmetical accuracy and analyse them to the appropriate expenditure heading. The RFO shall take all steps to pay all invoices submitted, and which are in order, at the next available monthly payment run.

5.5. The Clerk and RFO shall have delegated authority to authorise the payment of items only in the following circumstances:

- a) If a payment is necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998, and the due date for payment is before the next scheduled Meeting of council, where the Clerk and RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council or finance committee;
- b) An expenditure item authorised under 5.6 below (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting of council or finance committee; or
- c) fund transfers within the councils banking arrangements up to the sum of £10,000, provided that a list of such payments shall be submitted to the next appropriate meeting of council or finance committee.

5.6. For each financial year the Clerk and RFO shall draw up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively) Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and the like for which council, or a duly authorised committee, may authorise payment for the year provided that the requirements of regulation 4.1 (Budgetary Controls) are adhered to, provided also that a list of such payments shall be submitted to the next appropriate meeting of council or Finance Committee.

5.7. A record of regular payments made under 5.6 above shall be drawn up and be signed by two members on each and every occasion when payment is authorised - thus controlling the risk of duplicated payments being authorised and / or made.

5.8. In respect of grants a duly authorised committee shall approve expenditure within any limits set by council and in accordance with any policy statement approved by council. Any Revenue or Capital Grant in excess of £5,000 shall before payment, be subject to ratification by resolution of the council.

5.9. Members are subject to the Code of Conduct that has been adopted by the council and shall comply with the Code and Standing Orders when a decision to authorise or instruct payment is made in respect of a matter in which they have a disclosable pecuniary or other interest, unless a dispensation has been granted.

5.10. The council will aim to rotate the duties of members in these Regulations so that onerous duties are shared out as evenly as possible over time.

5.11. Any changes in the recorded details of suppliers, such as bank account records, shall be approved in writing by a Member.

## **6. Instructions for the making of payments**

6.1. The council will make safe and efficient arrangements for the making of its payments.

6.2. Following authorisation under Financial Regulation 5 above, the council, a duly delegated committee or, if so delegated, the Clerk or RFO shall give instruction that a payment shall be made.

6.3. All payments shall be affected by cheque or other instructions to the council's bankers, or otherwise, in accordance with a resolution of council or duly delegated committee.

6.4. Cheques or orders for payment drawn on the bank account in accordance with the schedule as presented to council or committee shall be signed by two members of council and countersigned by the Clerk, in accordance with a resolution instructing that payment. A member who is a bank signatory, having a connection by virtue of family or business relationships with the beneficiary of a payment, should not, under normal circumstances, be a signatory to the payment in question. Two members who are bank signatories, who are married or cohabiting, are not permitted to authorise the same bank transaction.

6.5. To indicate agreement of the details shown on the cheque or order for payment with the counterfoil and the invoice or similar documentation, the signatories shall each also initial the cheque counterfoil.



6.6. Cheques or orders for payment shall not normally be presented for signature other than at a council or committee meeting (including immediately before or after such a meeting). Any signatures obtained away from such meetings shall be reported to the council or Finance Committee at the next convenient meeting.

6.7. If thought appropriate by the council, payment for utility supplies (energy, telephone and water) and any National Non-Domestic Rates may be made by variable direct debit provided that the instructions are signed by two members and any payments are reported to council as made. The approval of the use of a variable direct debit shall be renewed by resolution of the council at least every two years.

6.8. If thought appropriate by the council, payment for certain items (principally salaries) may be made by banker's standing order provided that the instructions are signed, or otherwise evidenced by two members are retained and any payments are reported to council as made. The approval of the use of a banker's standing order shall be renewed by resolution of the council at least every two years.

6.9. If thought appropriate by the council, payment for certain items may be made by BACS or CHAPS methods provided that the instructions for each payment are signed, or otherwise evidenced, by two authorised bank signatories, are retained and any payments are reported to council as made. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.

6.10. If thought appropriate by the council payment for certain items may be made by internet banking transfer provided evidence is retained showing which members approved the payment.

6.11. Where a computer requires use of a personal identification number (PIN) or other password(s), for access to the council's records on that computer, this is available via a password protected list held on the shared drive which is consistently updated. All members of Office staff have knowledge of this password, and therefore access to council records can be made by all staff should the Clerk be unavailable.

6.12. No employee or councillor shall disclose any PIN or password, relevant to the working of the council or its bank accounts, to any person not authorised in writing by the council or a duly delegated committee.

6.13. Regular back-up copies of the records on any of the office computers are stored on the Cloud and can be accessed via Outlook 365.

**Commented [MR2]:** Most payments made by the council are done by BACS

**Commented [TS3R2]:** Will put on agenda for full council in June

**Commented [TS4R2]:**

**Commented [TS5]:** <https://www.barclays.co.uk/help/payments/payment-information/bacs-chaps-faster-payments/> This explains the difference between them all, but I think we mainly use internet banking transfer, but the direct debits may be BAC. We haven't used CHAPS, and haven't needed to even for quite large amounts

**Commented [TS6]:** The Rialtas accounting system is backed up to the cloud BUT we do not have cloud access. Its on the main pc in the office rather than a laptop that is more vulnerable but if the campus was closed for some reason we would not have access. Discussed with Clive 7/6/23 to sort out a VPN to access. Have also looked at other accounting system that is cloud base. Don't want to put on a laptop too as would require the purchase of another licence

6.14. The council, and any members using computers for the council's financial business, shall ensure that anti-virus, anti-spyware and firewall software with automatic updates, together with a high level of security, is used.

6.15. Where internet banking arrangements are made with any bank, the Clerk/RFO shall be appointed as the Service Administrator. In addition, the other members of office staff will have a separate log on detail for audit trail purposes. The bank mandate approved by the council shall identify a number of councillors who will be authorised to approve transactions on those accounts. The bank mandate will state clearly the amounts of payments that can be instructed by the use of the Service Administrator alone, or by the Service Administrator with a stated number of approvals.

6.16. Access to any internet banking accounts will be directly to the access page (which may be saved under "favourites"), and not through a search engine or e-mail link. Remembered or saved passwords facilities must not be used on any computer used for council banking work. Breach of this Regulation will be treated as a very serious matter under these regulations.

6.17. Changes to account details for suppliers, which are used for internet banking may only be changed on written hard copy notification by the supplier and supported by hard copy authority for change signed by two of the Clerk the RFO a member. A programme of regular checks of standing data with suppliers will be followed.

6.18. Any Debit Card issued for use will be specifically restricted to the Clerk and the RFO and will also be restricted to a single transaction maximum value of £1,500 unless authorised by council or finance committee in writing before any order is placed.

6.19. A corporate Multi Pay payment card may be issued to employees with varying limits. These limits will be set by the council's Finance Committee. Transactions and purchases made will be reported to the council or relevant committee and authority for topping-up shall be at the discretion of the council relevant committee. Use of the card is governed by the Council's "Use of corporate Multipay Payment Card Policy".

6.20. Any corporate credit card opened by the council will be specifically restricted to use by the Clerk and RFO and shall be subject to automatic payment in full at each month-end. Any trade card account opened by the parish council, named Trade UK (Screwfix) will be restricted for use by the following employees:

**Commented [TS7]:** We are silent on this – but actually the service administrators (ie the officers) don't approve any payments and are unable to do so

**Commented [TS8]:** To note that a few passwords are saved for example reporting on the Wilts Council app and the SLCC BUT this is not the same password as the banks at all

**Commented [TS9]:** We tend to put this to a council meeting – for example the change of insurance broker – we don't check with regular suppliers to date – do we need to do this? anyone new like Rigg we rang them to double check the bank details had been sent by them as a security check

**Commented [TS10]:** No debit card in use

- Clerk and RFO limit as per financial regulation 6.18
- Caretaker with a limit of £50 per month.

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

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

## **7. Payment of salaries**

7.1. As an employer, the council shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation. The payment of all salaries shall be made in accordance with payroll records and the rules of PAYE and National Insurance currently operating, and salary rates shall be as agreed by council, or duly delegated committee.

7.2. Payment of salaries and payment of deductions from salary such as may be required to be made for tax, national insurance and pension contributions, or similar statutory or discretionary deductions must be made in accordance with the payroll records and on the appropriate dates stipulated in employment contracts, provided that each payment is reported to the next available council meeting, as set out in these regulations above.

7.3. No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the council or relevant committee.

7.4. Each and every payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a separate confidential record (confidential cash book). This confidential record is not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:

- a) by any councillor who can demonstrate a need to know;

- b) by the internal auditor;
- c) by the external auditor; or
- d) by any person authorised under Audit Commission Act 1998, or any superseding legislation.

7.5. The total of such payments in each calendar month shall be reported with all other payments as made as may be required under these Financial Regulations, to ensure that only payments due for the period have actually been paid.

7.6. The salary payments to staff shall be made on the 28th of each month, or the nearest earlier working day.

7.7. An effective system of personal performance management should be maintained for the senior officers.

7.8. Any termination payments shall be supported by a clear business case and reported to the council. Termination payments shall only be authorised by council.

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

## **8. Loans and investments**

8.1. All borrowings shall be affected in the name of the council, after obtaining any necessary borrowing approval. Any application for borrowing approval shall be approved by Council as to terms and purpose. The application for borrowing approval, and subsequent arrangements for the loan shall only be approved by full council.

8.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State/Welsh Assembly Government (such as Hire Purchase or Leasing of tangible assets) shall be subject to approval by the full council. In each case a report in writing shall be provided to council in respect of value for money for the proposed transaction.

8.3. The council will arrange, if possible, with the council's banks and investment providers for the sending of a copy of each statement of account to the Chairman of the council at the same time as one is issued to the Clerk or RFO. If this is not possible, the Chairman will be shown the statement as soon as practical and countersign the statement.

8.4. All loans and investments shall be negotiated in the name of the council and shall be for a set period in accordance with council policy.

8.5. The council shall consider the need for an Investment Strategy and Policy which, if drawn up, shall be in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.

8.6. All investments of money under the control of the council shall be in the name of the council.

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

8.8. Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, or branch, shall be made in accordance with Regulation 5 (Authorisation of payments) and Regulation 6 (Instructions for payments).

**Commented [TS11]:** Note that transfers between accounts in the same bank, and fixed term deposits can be done by officers who are not authorised signatories and therefore the instruction comes from the Full Council meeting with a delegated power just arranged (May meeting) that the clerk can move funds from the instant savings account to the current account in Unity for urgent payments in conjunction with the Chair and Vice Chair of Finance Committee

## 9. Income

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

9.2. Particulars of all charges to be made for work done, services rendered or goods supplied shall be agreed annually by the council, notified to the RFO and the RFO shall be responsible for the collection of all accounts due to the council.

9.3. The council will review all fees and charges at least annually, following a report of the Clerk.

9.4. Any sums found to be irrecoverable and any bad debts shall be reported to the council and shall be written off in the year.

9.5. All sums received on behalf of the council shall be banked intact as directed by the RFO. In all cases, all receipts shall be deposited with the council's bankers with such frequency as the RFO considers necessary.

9.6. The origin of each receipt shall be entered on the paying-in slip.

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

9.8. The RFO shall promptly complete any VAT Return that is required. Any repayment claim due in accordance with VAT Act 1994 section 33 shall be made at least annually coinciding with the financial year end.

**Commented [TS12]:** Now back to quarterly reclaims now the village hall project finished

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

[9.10. Any income arising which is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the council (to meet expenditure already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any council meeting (see also Regulation 16 below).]

## **10. Orders for work, goods and services**

10.1. An official order or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained.

10.2. Order books shall be controlled by the RFO.

10.3. All members and officers are responsible for obtaining value for money at all times. An officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three or more quotations or estimates from appropriate suppliers, subject to any de minimis provisions in Regulation 11.1 below.

10.4. A member may not issue an official order or make any contract on behalf of the council.

10.5. The RFO shall verify the lawful nature of any proposed purchase before the issue of any order, and in the case of new or infrequent purchases or payments, the RFO shall ensure that the statutory authority shall be reported to the meeting at which the order is approved so that the minutes can record the power being used.

## **11. Contracts**

11.1. Procedures as to contracts are laid down as follows:

a) Every contract shall comply with these financial regulations, and no exceptions shall be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (vi) below:

- i. for the supply of gas, electricity, water, sewerage and telephone services;
- ii. for specialist services such as are provided by legal professionals acting in disputes;
- iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
- iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the council;
- v. for additional audit work of the external auditor up to an estimated value of £500 (in excess of this sum the Clerk and RFO shall act after consultation with the Chairman and Vice Chairman of council); and
- vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.

b) Where the council intends to procure or award a public supply contract, public service contract or public works contract as defined by The Public Contracts Regulations 2015 ("the Regulations") which is valued at £30,000 or more, the council shall comply with the relevant requirements of the Regulations<sup>2</sup>.

**Commented [TS13]:** See advice issue in jan 23 that threshold risen from £25k to £30k

c) The full requirements of The Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceed thresholds in The Regulations set by the Public Contracts Directive 2014/24/EU (which may change from time to time)<sup>3</sup>.

**Commented [TS14]:** Have checked in with NALC documentation that this is latest version and conforms with Standing orders to go to June full council meeting (latest version)

<sup>2</sup> The Regulations require councils to use the Contracts Finder website to advertise contract opportunities, set out the procedures to be followed in awarding new contracts and to publicise the award of new contracts

<sup>3</sup> Thresholds currently applicable are:

- a) For public supply and public service contracts 209,000 Euros (£181,302)
- b) For public works contracts 5,225,000 Euros (£4,551,413)

d) When applications are made to waive financial regulations relating to contracts to enable a price to be negotiated without competition the reason shall be embodied in a recommendation to the council.

e) Such invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post. Each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract.

f) All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of council.

g) Any invitation to tender issued under this regulation shall be subject to Standing Order 18 (Financial Controls and Procurement)<sup>4</sup> and shall refer to the terms of the Bribery Act 2010.

h) When it is to enter into a contract of less than £30,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk or RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £3,000 and above £100 the Clerk or RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 above shall apply.

Commented [TS15]: Threshold change from £25k to £30k

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

j) Should it occur that the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, provided that the specification does not change, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.

## 12. Payments under contracts for building or other construction works

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<sup>4</sup> Based on NALC's Model Standing Order 18d ©NALC 2018



12.1. Payments on account of the contract sum shall be made within the time specified in the contract by the RFO upon authorised certificates of the architect or other consultants engaged to supervise the contract (subject to any percentage withholding as may be agreed in the particular contract).

12.2. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments. In any case where it is estimated that the total cost of work carried out under a contract, excluding agreed variations, will exceed the contract sum of 5% or more a report shall be submitted to the council.

12.3. Any variation to a contract or addition to or omission from a contract must be approved by the council and Clerk to the contractor in writing, the council being informed where the final cost is likely to exceed the financial provision.

### **13. Stores and equipment**

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

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

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

### **14. Assets, properties and estates**

14.1. The Clerk shall make appropriate arrangements for the custody of all title deeds and Land Registry Certificates of properties held by the council. The RFO shall ensure a record is maintained of all properties held by the council, recording the location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held in accordance with Accounts and Audit Regulations.

14.2. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, save where the estimated value of any one item of tangible movable property does not exceed £250.

14.3. No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by

law. In each case a report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).

14.4. No real property (interests in land) shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).

14.5. Subject only to the limit set in Regulation 14.2 above, no tangible moveable property shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council with a full business case.

14.6. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

## **15. Insurance**

15.1. Following the annual risk assessment (per Regulation 17), the RFO shall effect all insurances and negotiate all claims on the council's insurers in consultation with the Clerk.

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

15.3. The RFO shall keep a record of all insurances effected by the council and the property and risks covered thereby and annually review it.

15.4. The RFO shall be notified of any loss liability or damage or of any event likely to lead to a claim, and shall report these to council at the next available meeting.

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

## **16. Charities**

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

## **17. Risk management**

17.1. The council is responsible for putting in place arrangements for the management of risk. The Clerk with the RFO shall prepare, for approval by the council, risk management policy statements in respect of all activities of the council. Risk policy statements and consequential risk management arrangements shall be reviewed by the council at least annually.

17.2. When considering any new activity, the Clerk with the RFO shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the council.

## **18. Suspension and revision of Financial Regulations**

18.1. It shall be the duty of the council to review the Financial Regulations of the council from time to time. The Clerk shall make arrangements to monitor changes in legislation or proper practices and shall advise the council of any requirement for a consequential amendment to these Financial Regulations.

18.2. The council may, by resolution of the council duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations provided that reasons for the suspension are recorded and that an assessment of the risks arising has been drawn up and presented in advance to all members of council.

The Model Financial Regulations templates were produced by the National Association of Local Councils (NALC) in July 2019 for the purpose of its member councils and county associations. Every effort has been made to ensure that the contents of this document are correct at time of publication. NALC cannot accept responsibility for errors, omissions and changes to information subsequent to publication.

**Version History:**

Date	Version/ Financial Year	Amendments
10 <sup>th</sup> January 2022	2021/22	REVIEWED BY FINANCE WORKING PARTY 10th JANUARY 2022 AND APPROVED BY FULL COUNCIL 24th January 2022. Please see minutes of the Finance Working Party Monday 10 January 2022 for details of the amendments made (min.376/21)
23 <sup>rd</sup> May 2022	2022/23	Approved Full Council 20 <sup>th</sup> June 2022- Please see minutes of finance committee 23 <sup>rd</sup> May 2022 to see <i>amendments made (min.42/22a)</i>
25 <sup>th</sup> July 2022	2022/23	The wording of financial reg 6.20 was updated to reflect the use of the trade card and reg 2.2 was updated to reflect the council procedure with regards to non-finance committee members verifying bank reconciliations at Full Council 25th July 2022 (min.143/22di)
13 <sup>th</sup> March 2023	2022/23	Finance Committee 13 <sup>th</sup> March 2023 (min.440/22) Change made to procurement threshold limits: Changed to £30,000 (from £25,000) for advertising tender opportunities on contract finder

30 January 2023

## Procurement Thresholds

### **The £25,000 threshold increased to £30,000 from 21 December 2022 (SI 2022/1390)**

Public contracts, with an estimated value (including VAT, from 1 January 2022):

over £213,477 (previously 189,330 ex VAT) for goods or services, or

over £5,336,937 (previously £4,733,252 ex VAT) for public works (construction),

must comply with the full requirements of the Public Contracts Regulations 2015. These include specific tendering methods and timescales, as well as a requirement to advertise on both the Contracts Finder website and Find-a-Tender (the UK e-notification service).

Where a contract will run for several years, it is the total (not annual) value that matters.

Where the estimated total value (including VAT) is below these thresholds, but exceeds £30,000 (after 21 December 2022), a council is required to advertise the opportunity on Contracts Finder if they publish an open invitation to quote/tender. If they are inviting specific firms and not opening up to wider competition, they don't have to advertise the opportunity on Contracts Finder (Public Contracts Regulations 2015, Reg. 110(5)(b)).

However, a council must comply with its own Standing Orders and Financial Regulations and if those regulations require an open invitation and a formal tender process, the council should follow them. Tendering processes ensure fair competition, achieve value for money and avoid anti-competitive behaviour. They protect the council and taxpayers.

If a council simply chooses specific firms to invite, it must avoid allowing non-commercial considerations (defined in Part 2 of the Local Government Act 1988) to influence its decisions. If a council invites some suppliers and not others, it should record its reasons.

If the council genuinely believed the value would be under £30,000 but the tenders came in above that, the Regulations do not require it to go back and start again.

Regardless of whether the opportunity was advertised, Regulation 112 requires a council to publish the award of a contract over £25,000 prior to 21 December 2022, or £30,000 thereafter, on Contracts Finder within a reasonable timescale. There is no specified timescale for parishes, but we suggest within 3 months.

### **Disclaimer**

This bulletin is only intended as a brief guide and councils should ensure they follow the Regulations and guidance on [www.gov.uk](http://www.gov.uk), seeking professional advice if they are in any doubt. The Parkinson Partnership LLP accepts no liability for any loss arising from situations where councils have not followed the law and guidance.

This Guide is issued by JPAG and jointly published by:



# **JOINT PANEL ON ACCOUNTABILITY AND GOVERNANCE (JPAG) PRACTITIONERS' GUIDE**

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## INTRODUCTION

The Joint Panel on Accountability and Governance (JPAG) is responsible for issuing proper practices about the governance and accounts of smaller authorities. Its membership consists of sector representatives from the National Association of Local Councils (NALC), the Society of Local Council Clerks (SLCC) and the Association of Drainage Authorities (ADA). Together with stakeholder partners representing the Department for Levelling Up, Housing and Communities (DLUHC), the Department of Environment, Food and Rural Affairs (DEFRA), the Chartered Institute of Public Finance and Accountancy (CIPFA), the National Audit Office (NAO), and a representative of the external audit firms appointed to smaller authorities.

JPAG's members are as follows:

- Derek Kemp, National Association of Local Councils (chair)
- Phil Camamile, Water Management Alliance
- Alan Mellor, Society of Local Council Clerks
- Karen Daft, Association of Drainage Authorities
- Matthew Hemsley, Department for Levelling Up, Housing and Communities
- Paul Lambert, Department of Environment, Food and Rural Affairs
- Laura Deery, Chartered Institute of Public Finance and Accountancy
- Andrew Kendrick, National Audit Office
- Jane Sheridan, Smaller Authorities' Auditors Group
- Mike Attenborough-Cox, Smaller Authorities' Audit Appointments Ltd (independent member)

NALC provides the secretariat to the JPAG.

JPAG's terms of reference can be found in Section 6.

All queries should be sent to [nalcmailbox@nalc.gov.uk](mailto:nalcmailbox@nalc.gov.uk).

## FOREWORD

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

This 2023 edition of the Guide applies in respect of financial years commencing on or after 1 April 2023. Thus the 'proper practices' laid down in Sections 1 and 2 of this edition of the Guide **must be applied in the financial year ending 31 March 2024** and the Annual Governance and Accountability Return ('AGAR') for the year ending 31 March 2024 ('the 2024 AGAR') **must be prepared in accordance with Sections 1 and 2 of this edition of the Guide. Note that the comparative figures (the figures for the year ended 31 March 2023 included in the 2024 AGAR) must be stated on the same basis as the figures for the year ending 31 March 2024.**

The 'proper practices' in this edition of the guide **may be applied in preparing the AGAR for the year ending 31 March 2023 but this is not mandatory. Again, comparative figures must be stated on the same basis.**

Would be good to use for AGAR for year end 31st March 2023

In accordance with Section 6 of the Local Audit and Accountability Act 2014, an authority is a 'smaller authority' if the higher of the authority's gross income for the year and its gross expenditure for the year does not exceed £6.5m. For the purposes of the Accounts and Audit Regulations 2015, a smaller authority may also be referred to as a 'Category 2 authority'. This guide uses the term 'authority' to refer to all types of smaller authority. For the purposes of the Practitioners' Guide, this will include local councils (parish and town councils), parish meetings, internal drainage boards and 'other' authorities (including charter trustees, conservation bodies, port health authorities, harbour boards and crematorium boards).

MWPC are classed as a smaller authority

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

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

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

Type text here

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

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

- a) The chair of the parish meeting should sign the Annual Governance and Accountability Return and Exemption Certificate where appropriate
- b) It will be acceptable for parish meetings with no website to publish their notices on a noticeboard for a period of 14 days, as required by 22(5)(b)(ii) of the Accounts and Audit Regulations 2015, in relation to public rights and exemption from a limited assurance review.

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

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

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

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

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

## SECTION ONE — PROPER PRACTICES ANNUAL GOVERNANCE STATEMENT

### Introduction

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

The Finance Committee will review on 15th May all required information for each of the statements to confirm whether the council meet these.

At the Annual Council meeting on 22nd May the Full Council have to confirm the answer to each question by resolution. This must be as a separate agenda item and cannot just be approval of the finance minutes

The Chair will read out each individual statement so that all members know what they are answering to.

MWPC approved budget at Full Council 23rd Jan 23

### Annual Governance Statement assertions

#### Assertion 1 — Financial management and preparation of accounting statements

**We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements. To warrant a positive response to this assertion, the following processes need to be in place and effective:**

- 1.8 **Budgeting — The authority needs to prepare and approve a budget in a timely manner before setting a precept or rates and prior to the commencement of the financial year.** It needs to monitor actual performance against its budget during the year, taking —

The full council review the actual vs budgeted spend once every quarter

corrective action where necessary. A financial appraisal needs to be undertaken before the authority commences any significant project or enters into any long-term commitments.

- 1.9 Accounting records and supporting documents — All authorities, other than parish meetings where there is no parish council, need to appoint an officer to be responsible for the financial administration of the authority in accordance with section 151 of the Local Government Act 1972. Section 150(6) of the same Act makes the chair of a parish meeting (where there is no parish council) responsible for keeping its accounts. The authority needs to have satisfied itself that its Responsible Finance Officer (RFO) has determined a system of financial controls and discharged their duties under Regulation 4 of the Accounts and Audit Regulations 2015. The RFO needs to have put in place effective procedures to accurately and promptly record all financial transactions and maintain up to date accounting records throughout the year, together with all necessary supporting information. The accounting statements in Section 2 of the Annual Governance and Accountability Return need to agree to the underlying records.

The Clerk is the RFO for MWPC



The Bank Recs are also reviewed by Full Council quarterly as part of the agenda pack

A Bank Reconciliation is prepared on a monthly basis with 2x finance committee members reviewing and signing off at each monthly payment run.

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

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

The council has recently starting doing monthly fixed term deposits again. They have also put money that is not considered as contingency away for 6 months in a fixed deposit to get more interest. A instant access savings account has also been set up as paying interest.

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

Rialtas Year end closedown scheduled for Thursday 27th April

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

The reserves policy was last reviewed by the finance committee on 9th January 23. The council will then look again after year end when looking at the split between, contingency, short term & long term.

### Assertion 2 — Internal control

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

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

Standing orders reviewed at each Annual Council meeting. ✓  
 Fin Regs last reviewed July 22 ✓  
 but will be reviewed at May Finance meeting

2 members of finance committee initial the chq stub.

As for BACS payments (which the council now mostly do) All finance committee members have access to Unity Bank, to authorise payments. They are provided with a list of payments and the invoices to check against and sign this sheet as well as each invoice.

The Clerk & Finance Officer are set up to set payments up and view account, but not authorise payments, whereas Fin Cllrs are set up to view and authorise.

The council have a multi pay card and it has a defined limit. The Clerk keeps hold of this card but other members of the office use it on occasions. This is only once they have informed the Clerk as to what they require it for. A monthly card statement is sent in the post with the 2x finance members who are authorising the monthly payments reviewing it and the accompanying paperwork.

Employees pay scales already approved. Time sheets and payslips signed off by Clerk each month. The Clerks timesheet is signed off by the Chair of council each month.

The council is not VAT registered but has a special dispensation in place from HMRC for the small amount of VAT supplies.

In the 2022-23 financial year because of the high amount of VAT due to the build of Berryfield Village Hall the council claimed VAT back on a monthly basis. For the 2023-24 financial year it is being considered at the Full Council 24th April whether the council should go back to claiming on a quarterly basis.

- 1.14 Standing Orders and Financial Regulations. The authority needs to have in place standing orders and financial regulations governing how it operates. Financial regulations need to incorporate provisions for securing competition and regulating the way tenders are invited. These need to be regularly reviewed, fit for purpose, and adhered to.
- 1.15 Safe and Efficient Arrangements to Safeguard Public Money. Practical and resilient arrangements need to exist covering how the authority orders goods and services, incurs liabilities, manages debtors, makes payments, and handles receipts. Authorities need to have in place safe and efficient arrangements to safeguard public money. Where doubt exists over what constitutes money, the presumption is that it falls within the scope of this guidance.
- 1.15.1 Authorities need to regularly review the effectiveness of their arrangements to protect money. Every authority needs to arrange for the proper administration of its financial affairs and ensure that one of its officers (the RFO) has formal responsibility for those affairs (see paragraph 1.9 above).
- 1.15.2 Authorities need to ensure controls over money are embedded in Standing Orders and Financial Regulations. Section 150(5) of the Local Government Act 1972 required cheques or orders for payment to be signed by two elected members. Whilst this requirement has now been repealed, 'two-member signatures' control needs to remain in place until such time as the authority has put in place safe and efficient arrangements in accordance with paragraphs 1.15.3 to 1.15.6 of this guide.
- 1.15.3 Authorities need to approve the setting up of, and any changes to, accounts with banks or other financial institutions. Authorities also need to approve any decisions to enter 'pooling' or 'sweep' arrangements whereby the bank periodically aggregates the authority's various balances via automatic transfers.
- 1.15.4 If held, corporate credit card accounts need to have defined limits and be cleared monthly by direct debit from the main bank account. Credit card balances are not acceptable reconciling items for bank reconciliation purposes.
- 1.15.5 The authority needs to approve every bank mandate, the list of authorised signatures for each account, the limits of authority for each account signature and any amendments to mandates.
- 1.15.6 Risk assessment and internal controls need to focus on the safety of the authority's assets, particularly money. Those with direct responsibility for money need to undertake appropriate training from time to time.
- 1.16 Employment — The remuneration payable to all employees needs to be approved in advance by the authority. In addition to having robust payroll arrangements which cover the accuracy and legitimacy of payments of salaries and wages, and associated liabilities, the authority needs to ensure that it has complied with its duties under employment legislation and has met its pension obligations.
- 1.17 VAT — The authority needs to have robust arrangements in place for handling its responsibilities regarding VAT.

This is done by bank mandate which has to be approved by Full Council and then 2x finance committee member sign. Recently done with setting up the new instant access savings account.

Risk Register reviewed at Finance Committee 9th Jan 23



— JOINT PANEL ON —  
ACCOUNTABILITY & GOVERNANCE

The council holds a fixed asset register. The Caretaker on an annual basis will go around the parish and evaluate the condition of each item on the register so we can see which items may need to be replaced. This is reported to the Asset Management Committee.

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

1.19 Loans and long-term liabilities — Authorities need to ensure that any loan or similar commitment is only entered into after the authority is satisfied that it can be afforded and that relevant approvals have been obtained. Proper arrangements need to be in place to ensure that funds are available to make repayments of capital and any associated interest and other liabilities.

1.20 Review of effectiveness — Regulation 6 of the Accounts and Audit Regulations 2015 requires the authority to conduct a financial year review of the effectiveness of the system of internal control. The review needs to inform the authority’s preparation of its annual governance statement.

To be reviewed

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

Assertion 3 — Compliance with laws, regulations and proper practices

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

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

1.22 Acting within its powers — All authorities’ actions are controlled by statute. Therefore, appropriate decision-making processes need to be in place to ensure that all activities undertaken fall within an authority’s powers to act. Authorities need to have robust procedures in place to prevent any decisions or payments being made that are ultra vires, i.e. that the authority does not have the lawful power to make. The exercise of legal powers needs always to be carried out reasonably. For that reason, authorities making decisions need always to understand the power(s) they are exercising in the context of their decision making.

All legal powers are detailed on the budget spreadsheet under each cost code. When a new cost code is set up the correct legal power for this type of spend is obtained. MWPC does have the general power of competence, however it is good to have all of the legal powers in place in case the council ever lose this in the future.

1.23 General power of competence — An authority seeking to exercise a general power of competence under the Localism Act 2011 needs to ensure that the power is fully understood and exercised in accordance with the Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012.

The council has the general power of competence as meets all of the requirements.

1.24 Regulations and proper practices — Procedures need to be in place to ensure that an authority’s compliance with statutory regulations and applicable proper practices is regularly reviewed and that new requirements, or changes to existing ones, are reported to members and applied. Authorities need to have particular regard to the requirements of the Accounts and Audit Regulations 2015.

This is done annually by reviewing this document

Play areas, sports field and allotments are inspected on a weekly basis. With any issues reported and dealt with.

A more in depth quarterly inspection is undertaken by ROSPA trained individuals and on an Annual basis ROSPA undertake an inspection. The results are taken to the Asset Management Committee for review and anything requiring attention is highlighted so appropriate action can be considered.

The Caretaker also as part of his weekly duties walks around the parish to view council assets such as bus shelters, bins, benches etc and reports any issues to the office for action.



1.25 Actions during the year — An authority needs to have satisfied itself that it has not taken any decision during the year, or authorised any action, that exceeds its powers or contravenes any laws, regulations, or proper practices. ✓

1.26 Email management - every authority should have an email account that belongs to the council and to which the council has access – this ideally would be a .gov.uk or .org.uk address or could be an address linked to the council website. ✓

1.27 Supporting information on compliance with laws, regulations and proper practices can be found in Section 5.

#### Assertion 4 — Exercise of public rights

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

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

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

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

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

1.30 A parish meeting may meet the publication requirements by displaying the information in question in a conspicuous place in the area of the authority for at least 14 days. N/A

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

#### Assertion 5 — Risk management

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

Note this is a change that has been added into the document for the 2023 version.

All MWPC Officers and Councillors have a dedicated council email address, which has recently been changed from .co.uk to gov.uk. All council related items are sent to councillors council email address and not personal.

The council website is also gov.uk.

The exercise of public rights needs to be published no later than 1st July 2023.

No later than the 30th September 2023

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

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

The council review on an annual basis the insurance cover required. The council also have cyber security cover as an additional policy.

During the year if the council purchase large value items it is added to the insurance.

Assertion 6 — Internal Audit

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

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

- 1.35 Internal audit — The authority needs to undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes considering internal auditing guidance for smaller authorities. ✓
- 1.36 Provision of information — The authority needs to ensure it has taken all necessary steps to facilitate the work of those conducting the internal audit, including making available all relevant documents and records and supplying any information or explanations required. ✓
- 1.37 Non-statutory guidance on internal audit can be found in Section 4.

The Internal Audit is done twice per year interim and year end

Assertion 7 — Reports from Auditors

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

- 1.37. To warrant a positive response to this assertion, the authority needs to have considered all matters brought to its attention by its external auditor and internal audit and taken corrective action as appropriate.
- 1.38. Supporting information on reports from auditors can be found in Section 5.

Every audit report is reviewed by Full Council at the next meeting following receipt of report

Assertion 8 — Significant events

**We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this smaller authority and, where appropriate have included them in the accounting statements.**

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

1.39. Significant events — The authority needs to have considered if any events that occurred during the financial year (or after the year-end), have consequences, or potential consequences, on the authority’s finances. If any such events are identified, the authority then needs to determine whether the financial consequences need to be reflected in the statement of accounts.

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

This is considered  
 Previously considered  
 for Covid in other financial  
 years



✗ Assertion 9 — Trust Funds (local councils only) N/A- The council do not have any trust funds but would have been applicable if the council was unable to form a committee for the running of Berryfield Village Hall

**Trust funds (including charitable). In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.**

1.41. Where a local authority acts as a sole managing trustee for a trust or trusts, to warrant a positive response to this assertion the authority needs to have made sure that it has discharged all of its responsibilities with regard to the trust’s finances. This needs to include financial reporting and, if required, independent examination or audit. This is notwithstanding the fact that the financial transactions of the trust do not form part of the authority’s accounts and are therefore not included in the figures reported on Section 2 of its Annual Governance and Accountability Return (see paragraph 2.30 below).

1.42. Supporting information on trust funds can be found in Section 5.


Approval process

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


Finance committee  
 to review this in detail  
 ready for Full Council  
 approval

## SECTION TWO — PROPER PRACTICES THE STATEMENT OF ACCOUNTS

### Introduction

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

The parish council report in income and expenditure

This will be reviewed at the finance committee 

contracts, bills, vouchers, receipts and other documents relating to those records, including this reconciliation.

- 2.7. The accounting statements present two years' accounts for the authority, side by side.  
 ✓ The prior-year figures can be taken directly from the previous year's Annual Governance and Accountability Return or, if this is the first year of accounts, the prior-year figures will all be £0.
- 2.8. The figures for the preceding financial year are shown in the first column so that members, local electors, residents and other interested parties can easily see any significant changes that have occurred during the current year and help to set the context in which the accounts need to be viewed.  
 ✓
- 2.9. Where an error has been identified in the prior year's accounts, after the external auditor's review, which has resulted in the carried forward figure in Line 7 being amended, then the corrected figure needs to be carried forward to the current year's Annual Governance and Accountability Return. The authority must clearly indicate that the prior year column in the accounting statements is 'Restated' and inform the external auditor.
- a) Authorities that change the basis on which their accounts are presented, i.e. from income and expenditure to receipts and payments (or vice versa), need to ensure that the comparative accounts in the Annual Governance and Accountability Return are shown on a consistent basis and are reported in Section 2 of the Annual Governance and Accountability Return by adding the word 'Restated' at the top of the prior year column and explained by means of a note to the auditor.

### **Treatment of amounts refunded/reimbursed**

#### Receipts and payments reporting

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

#### Income and expenditure reporting

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

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

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

MWPC to participate in joint projects with MTC  
 Neighbourhood Plan (grant held with MTC)  
 Shurnhold Fields (s106 maintenance held with MWPC  
 accounts)



Reimbursement from MTC  
 for the NHP or Shurnhold  
 Fields is entered into its own  
 income cost code and NOT  
 netted off against the expenditure

## Accounting statements

### Line 1 — Balances brought forward

2.11. This cell shows the opening figure for the summary of the smaller authority's annual accounts. It is the closing balance carried forward from the previous year's accounting statements – see paragraph 2.19 below. The amount in the current year cell in Line 1 should be the same figure as the 'balances carried forward' figure in the prior year column at Line 7.

### Line 2 — Precept or rates and levies

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

### Line 3 — Total other receipts

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

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

2.15a. 'Total other receipts' for the year should include the Community Infrastructure Levy passed to a local council under Regulation 59A of the Community Infrastructure Regulations 2010 and received by the authority, in the year in which it is received by the authority.

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

Transfer between accounts is recorded in the cashbook

#### Line 4 — Staff costs

- 2.15. This cell shows all the costs to the authority relating to the employment of its staff. Staff costs for the purpose of Line 4 include the gross salary of employees, employer's national insurance contributions, employers pension contributions, gratuities for employees or former employees and severance or termination payments to employees. The following are not staff costs for the purpose of Line 4; **mileage and other travelling and subsistence allowances**, "Homeworking allowance" that is, an allowance paid to cover the extra costs of working from home, the provision of work-related training, the reimbursement of childcare or other carers costs, the reimbursement of a staff members subscription to the Society of Local Council Clerks, the provision of office supplies such as laptop, scanner or stationery and consultants and agency staff. The definition of "staff costs" for the purposes of Line 4 may differ from what is, or is not, treated as taxable earnings by HMRC. In as much as this is a change of reporting basis, corresponding figures from the preceding year must be restated in a similar basis.



The Caretaker receives a travel allowance and mileage which is in box 6 'other payments'

#### Line 5 — Loan interest/capital repayments

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



The PWL for Berryfield Village Hall capital and interest payments are in this box



PWL and interest paid back in Sept & March so no interest to accrue!

#### Line 6 — All other payments

- 2.18. This cell shows the authority's total expenditure or payments made in the year, less the total of the specific expenditure amounts shown in Lines 4 and 5. It will include the costs of purchasing fixed assets and undertaking capital projects and the costs of providing day to day services. Payments made regarding investments and long-term loans need to be included, but not entries that result from daily cash management activities, such as transfers between bank current and deposit accounts or the making of short-term investments – see 2.12 above.



### Line 7 — Balances carried forward

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

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

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

- 2.21. Users of proprietary accounting software may choose to account for credit card transactions through a cashbook mechanism. Notwithstanding such arrangements, amounts owing on Credit Cards must not be included within Line 8, but are to be treated as creditors and thus included within the reconciliation between Lines 7 and 8.

MWPC does not own a credit card

- 2.22. Short-term investments, which mainly include deposit and savings accounts typically provided by banks, are those that display the following characteristics:

- a) are denominated in pounds Sterling;
- b) have a maturity of 12 months or less;
- c) the whole of the original sum invested can, from the time that the investment is made, be accessed for use by the authority without any reduction; and
- d) the authority has assessed the counterparty and is satisfied that the original sum invested is not subject to unreasonable risk.

MWPC undertake monthly fixed term deposits, and have a 6 month deposit that is due to mature in July 23

MWPC have also recently set up a savings account in Unity Trust Bank

- 2.23. For authorities preparing accounts on a receipts and payments basis, the figure in Cell 8 will be the same as that shown in Cell 7. For other authorities a statement needs to be prepared to explain the difference by reference to the adjustments that have been made to convert the accounts to an income and expenditure basis, particularly accounting for debtors, creditors, and provisions. Further information and examples on converting accounts from receipts and payments to income and expenditure are provided in Section 5.

MWPC on income & expenditure basis

- 2.24. The authority will need to reconcile this figure to its year-end bank account statements and submit the reconciliation to the external auditor. Further information on bank reconciliations can be found in Section 5.

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

- 2.25. This cell shows the value of all the fixed assets and long-term investments the authority owns. It is made up of its fixed assets and long-term investments. The term fixed assets mean the property, plant and equipment used by the authority to deliver its services. A long-term investment arises where the authority invests money in anything other than a short-term investment.

Asset register value as at 31st March 2023





- 2.26. Authorities need to maintain a register of the fixed assets, long-term investments and other non-current assets that they hold. ✓
- 2.27. The value of the cell at Line 9 is taken from the authority's asset register which is up-to-date at 31 March and includes all acquisition and disposal transactions recorded in the cash-book during the year. Long term loan assets should be included at the amount originally advanced, less any subsequent repayments. Authorities need to apply a reasonable approach to asset valuation which is consistent from year to year. Where an authority changes its method of asset valuation it will need to restate the prior year's figure in line 9 of the AGAR. ✓
- 2.28. Further information on fixed assets and long-term investments can be found in Section 5.

Line 10 — Total borrowings

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

Line 11 — Disclosure note re trust funds (local councils only) N/A

- 2.30. Cell 11a requires a local council only to answer 'yes' or 'no' to whether it acts as sole trustee for, and is responsible for managing, Trust funds or assets. The council then needs to ensure that the accounting statements in Section 2 of the Annual Governance and Accountability Return do not include any Trust transactions or balances (see paragraph 1.41 above) and confirm this statement with a yes or no response at cell 11b. Where cell 11a is answered No then it would be anticipated that cell 11b would be answered N/A.

Signature of responsible finance officer

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

Signature of chair

- 2.32. After the RFO has signed the statement of accounts, the members of the authority meeting as a whole need to consider it and approve it by resolution. Alongside the

PWL Berryfield Village Hall

As per above this is looked at each year for the next Fin year

MWPC did consider other internal auditors previously, however were happy with the service provided by IAC Audit and was satisfied that the auditor had

This will be considered at Full Council and once approved signed by the Chair

RFO's certificate, the person presiding at the meeting at which the statement of accounts is approved needs to confirm, by signing and dating the statement at the bottom of Section 2 of the Annual Governance and Accountability Return, that the accounts have been approved by the authority in accordance with the Accounts and Audit Regulations 2015.

- 2.33. The authority needs to ensure that the accounting statements are signed by the RFO and approved by the authority, by the latest date in order for the RFO to comply with the duty to commence the period for the exercise of public rights so that it includes the first ten working days of July.

#### Accompanying information

- 2.34. There is no provision in the Annual Governance and Accountability Return (AGAR) for additional notes to explain and expand on the figures shown in the accounting statements. To address this, authorities need to provide the following accompanying information to the external auditor, where Form 3 of the AGAR is subject to review by the external auditor.

#### Explanation of variances

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

MWPC do this

#### Bank reconciliation

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

#### Certificate of exemption ✗

- 2.39. Where an authority meets the criteria for certifying itself exempt in the year of account to which the AGAR relates and wishes to certify itself exempt from a limited assurance review, it needs to complete the Declaration of No Accounts and Certificate of



Exemption in AGAR Form 1 or Certificate of Exemption in AGAR Form 2 following a meeting of the authority after 31 March; return a copy of the exemption certificate to the external auditor by 30 June and publish a copy on the authority's website before the 1 July immediately following the financial year end.

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## SECTION THREE — PROPER PRACTICES IN ACCOUNTS FOR A SMALLER AUTHORITY



### Introduction

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

### Proper practices – statement of accounts

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

### Proper practices – annual governance statement

- 3.7. JPAG recommends that a full audit authority should follow Delivering Good Governance in Local Government: Framework, published by CIPFA and SOLACE in 2007 and its subsequent addendum, published in 2012, which provides an updated example annual governance statement. A full audit authority may also wish to refer to Delivering good governance in local government: A guidance note for English authorities, published by CIPFA/SOLACE in 2012, which is intended to assist authorities in reviewing their governance arrangements and can be used in conjunction with the Framework and the addendum.
- 3.8. Alternatively, a full audit authority may use the annual governance statement in Section 1 of the Annual Governance and Accountability Return (see Section 1 of this guide and the pro-forma Annual Governance and Accountability Return available alongside this guide).

## SECTION FOUR — BEST PRACTICE GUIDANCE FOR INTERNAL AUDIT

### Introduction

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

### Selecting and appointing an internal audit provider

- MWPC consider the independence & competence of the internal auditor on an annual basis when appointing them for the next financial year
- 4.6. In addition to ensuring the appointed internal auditor has relevant knowledge of the public sector, there are two key principles an authority must follow in appointing an internal audit provider: **independence and competence.**
  - 4.7. There are various ways for an authority to source an internal audit service, for example:
    - Purchasing an internal audit service from a local firm or specialist internal audit practice with an understanding of the local government legal framework
    - Purchasing an internal audit service from a principal local authority
    - Engaging a competent internal auditor with sufficient organisational independence to undertake the role
    - Appointing a local individual or a member of a panel of individuals administered by a local association affiliated to NALC, SLCC or ADA.
  - 4.8. There is no requirement for a person providing the internal audit role to be professionally qualified, however essential competencies to be sought from any internal audit service should include:
    - understanding basic book-keeping and accounting processes; where an **authority exceeds the £200,000 threshold, this understanding must include accrual accounting and balance sheets**
- IAC are the current auditors and have been appointed for the 2023/24 financial year as its felt that they are still independent and competent
- As per above this is looked at each year for the next Fin year
- MWPC did consider other internal auditors previously however were happy with the service provided by IAC Audit and was satisfied that the auditor had t
- MWPC

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

### Independence

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

As per above this is looked at each year for the next Fin year

MWPC did consider other internal auditors previously however were happy with the service provided by IAC Audit and was satisfied that the auditor ha the key principles

### Competence

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

### Engagement

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

- reporting requirements
- rights to access to information, members and officers
- period of engagement
- remuneration
- any other matters required for the management of the engagement by the authority

4.14. Most internal auditors will have professional indemnity insurance cover which provides both the authority and the person or firm engaged, with protection and assurance.

### Planning and oversight

4.15. It is a matter for the authority to determine how best to meet the statutory requirement ✓ for internal audit, having regard to its size, scope of services and complexity of financial arrangements.

4.16. Authorities should, at least annually, carry out a review of the effectiveness of their overall internal audit arrangements. ✓ It should be designed to provide sufficient assurance for the authority that standards are being met and that the work of internal audit is effective. Authorities should judge the extent and scope of the review by reference to their own individual circumstances.

4.17. As with any review, it should be evidence based.

Wherever possible this should be gathered throughout the year.

Sources may include:

- ✓ ● previous review and action plan
- annual report by internal audit
- other reports from internal audit, including internal audit plan, monitoring reports, and the results of any investigations
- any reports by the external auditor
- the results of any other external reviews of internal control

4.18. As part of the review the internal auditor should produce a report to the authority highlighting areas for improvement or development. An action plan should be produced setting out the areas of improvement required, any proposed remedial actions, the members or officers responsible for delivering improvement, and the deadlines for completion of the actions. ✓

4.19. Internal auditors should be aware of the National Audit Office guidance to external auditors regarding the additional work expected in respect of authorities with income or expenditure in excess of £2,000,000 MPWC not in excess of £2m Income or Expenditure

### **Internal Audit Checklist**

4.20. The following sets out the basic requirements for conduct of an effective internal audit review of an authority's financial and governance records and controls facilitating the completion of the Internal Audit Report in an authority's Annual Governance and ✓

Accountability Return (AGAR). The detail is not exhaustive but aims to provide Proper Officers and internal auditors with a basic guide to the controls that should ideally be in place and physical checks/testing that should be applied. Where records examined include personal detail, such as in the case of staff salaries, allotment records and detail of hall hirers on invoices, care should be taken to ensure compliance with the requirements of the General Data Protection Regulations (GDPR).

- 4.21. Internal auditors should also, as part of the overall check on the authority's governance arrangements, review all full authority and committee minutes (and supporting papers) to gain an overview of the authority's financial and governance controls, monitoring that no actions of a potentially unlawful nature are being considered or any such decisions have been taken and that approval of all minutes is in accordance with the legislation.

This particular facet does not align to an individual section of the internal audit report in the AGAR but serves to give a degree of high-level indication as to the effectiveness of an authority's overall controls and decision-making process.

AGAR certificate reference	Internal Audit action for expected controls
<p>A. Appropriate accounting records have been properly kept throughout the year.</p> <p>AND</p> <p>I. Periodic bank account reconciliations were properly carried out during the year.</p>	<ul style="list-style-type: none"> <li>● Ensure the correct roll forward of the prior year cashbook balances to the new financial year</li> <li>● Check a sample of financial transactions in cashbooks to bank statements, etc: the sample size dependent on the size of the authority and nature of accounting records maintained</li> <li>● Ensure that bank reconciliations are prepared routinely, are subject to independent scrutiny and sign-off by members</li> <li>● Verify the accuracy of the year-end bank reconciliation detail and ensure accurate disclosure of the combined cash and bank balances in the AGAR, section 2, line 8.</li> <li>● Where the authority has bank balances in excess of £100,000 it has an appropriate investment strategy.</li> </ul>
<p>B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.</p>	<ul style="list-style-type: none"> <li>● Review the procedures in place for acquisition of formal tenders and quotes, ensuring they are in line with the <u>SOs and FRs</u> which should be based on the latest version.</li> <li>● Ensure that consistent values are in place for the acquisition of formal tenders between SOs and FRs (frequently different limits are recorded in the two documents)</li> <li>● Review the procedures for receipt of invoices,</li> </ul>



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

	<p>at the financial year-end seeking explanations for any significant or unanticipated variances</p> <ul style="list-style-type: none"> <li>● Ensure that the Authority has considered the establishment of specific earmarked reserves and, ideally, reviews them annually as part of the budget assessment process</li> <li>● Ensure that the precept received in the accounts matches the prior year submission form to the relevant authority and the <u>public record of precepted amounts</u></li> </ul>
<p>E. Expected income was fully received based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for.</p>	<ul style="list-style-type: none"> <li>● Review “Aged debtor” listings to ensure appropriate follow up action is in place</li> <li>● Allotments: ensure that appropriate signed tenancy agreements exist, that an appropriate register of tenants is maintained identifying, that debtors are monitored.</li> <li>● Burials: ensure that a formal burial register is maintained that it is up-to-date and that a sample of interments and memorials are appropriately evidenced, that fees have been charged at the correct approved rate and been recovered within a reasonable time: (<u>Authorities should also acquire and retain copies of Burial / Cremation certificates</u>)</li> <li>● Hall hire: ensure that an effective diary system for bookings is in place identifying the hirer, hire times and ideally cross-referenced to invoices raised</li> <li>● Leases: ensure that leases are reviewed in a timely manner in accordance with the terms of the lease and rents similarly reviewed appropriately at the due time</li> <li>● Other variable income streams: ensure that appropriate control procedures and documentation are in existence to provide a clear audit trail through to invoicing and recovery of all such income</li> <li>● Where amounts are receivable on set dates during the year, ensure that an appropriate control record is maintained duly identifying the date(s) on which income is due and actually received / banked</li> </ul>
<p>F. Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for</p>	<ul style="list-style-type: none"> <li>● A number of authorities are now running down and closing their petty cash accounts and using debit / credit cards for ad hoc purchases. Consequently, a “Not covered” response is frequently required in this area.</li> <li>● Review the systems in place for controlling any petty</li> </ul>

	<ul style="list-style-type: none"> <li>● cash and also cash floats (used for bar, catering, etc)</li> <li>● Check a sample of transactions during the financial year to ensure appropriate supporting documentation is held</li> <li>● Review the existence of evidenced periodic independent verification of the petty cash and any other cash floats held</li> <li>● Ensure that VAT is identified wherever incurred and appropriate</li> <li>● Physically check the petty cash and other cash floats held</li> <li>● Where bar or catering facilities are in place, ensure that appropriate cashing-up procedures are in place reconciling the physical cash takings to the till “Z” total readings</li> </ul>
<p>G. Salaries to employees and allowances to members were paid in accordance with the authority’s approvals, and PAYE and NI requirements were properly applied.</p>	<ul style="list-style-type: none"> <li>● Ensure that, for <u>all staff</u>, a formal employment contract is in place together with a confirmatory letter setting out any changes to the contract</li> <li>● Ensure that appropriate procedures are in place for the payment of members allowances and deduction of any tax liability</li> <li>● Ensure that, for a sample of staff salaries, gross pay due is calculated in accordance with the approved spinal point on the <u>NJC</u> scale or hourly rate, if off-scale, and also with the contracted hours</li> <li>● Ensure that appropriate tax codes are being applied to each employee</li> <li>● Where <u>free</u> or <u>paid for</u> software is used, ensure that it is up to date.</li> <li>● For the test sample of employees, ensure that tax is calculated appropriately</li> <li>● Check the correct treatment of Pension contributions</li> <li>● For NI, ensure that the correct deduction and employer’s contributions are applied: NB. The <u>employers allowance</u> is not available to councils but may be used by other authorities</li> <li>● Ensure that the correct employers’ pension percentage contribution is being applied</li> <li>● Ensure that for the test sample, the correct net pay is paid to the employee with tax, NI and pension contributions correctly paid to the respective agencies.</li> </ul>

H. Asset and investment registers were complete and accurate and properly maintained.

This section/assurance should be extended to include loans to or by the authority

Tangible Fixed Assets:

- Ensure that the Authority is maintaining a formal asset register and updating it routinely to record new assets at historic cost price, net of VAT and removing any disposed of / no longer serviceable assets
- Physically verifying the existence and condition of high value, high risk assets may be appropriate
- Ideally, the register should identify for each asset the purchase cost and, if practicable, the replacement / insured cost, the latter being updated annually and used to assist in forward planning for asset replacement
- Additions and disposals records should allow tracking from the prior year to the current
- Ensure that the asset value to be reported in the AGAR at section 2, line 9 equates to the prior year reported value, adjusted for the nominal value of any new acquisitions and / or disposals
- Compare the asset register with the insurance schedule to ensure that all assets as recorded are appropriately insured or “self-insured” by the Authority

Fixed asset investments:

- Ensure that all long-term investments (i.e., those for more than 12 month terms) are covered by the “Investment Strategy” and reported as Assets in the AGAR at section 2, line 9.

Borrowing and Lending:

- Ensure that the authority has sought and obtained appropriate DMO approval for all loans acquired
- Ensured that the authority has accounted for the loan appropriately (i.e., recorded the full value of the loan. Any arrangement fee should be regarded as an admin expense) in the year of receipt
- Ensure that the combined principal loan repayment and interest for the year is correctly recorded in the AGAR at section 2 line 5
- Ensure that the outstanding loan liability as at 31st March each year is correctly recorded in the AGAR at section 2, line 10 (value should be verified via the DMO website)
- Where the Authority has issued loans to local bodies, they should ideally seek signed indemnities from the

	recipient body, or their members, agreeing to underwrite the loan debt
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.	<p>Whilst IAs are not required to verify the accuracy of detail to be disclosed in the AGAR, this assertion, together with the expectation of most Authorities, effectively requires IAs to ensure that the financial detail reported at <u>section 2 of the AGAR</u> reflects the detail in the accounting records maintained for the financial year. Consequently, IAs should</p> <ul style="list-style-type: none"> <li>• Ensure that, where annual turnover exceeds <u>£200,000</u>, appropriate records are maintained throughout the year on an Income and Expenditure basis to facilitate budget reporting in that vein</li> <li>• Ensure that appropriate accounting arrangements are in place to account for debtors and creditors during the year and at the financial year-end</li> </ul>
K. If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt.	<p>IAs should ensure that, <u>all relevant criteria are met</u> (receipts and payments each totalled less than £25,000)</p> <ul style="list-style-type: none"> <li>• the correct exemption certificate was prepared and minuted in accordance with the statutory submission deadline</li> <li>• that it has been published, together with all required information on the Authority’s website and noticeboard</li> </ul>
L. The authority publishes information on a free to access website / web page, up to date at the time of the internal audit in accordance with the relevant legislation	IAs should review the Authority’s website ensuring that all required documentation is published in accordance with the relevant legislation.
M. The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.	<p>IAs should acquire / examine a copy of the required “Public Notice” ensuring that it clearly identifies the statutory <u>30 working day period when the Authority’s records are available for public inspection</u>.</p> <p>IAs may also check whether councils have minuted the relevant dates at the same time as approving the AGAR</p>
N. The authority complied with the publication requirements for the prior year AGAR.	IAs should ensure that the statutory disclosure / publication requirements in relation to the prior year’s AGAR have been met as detailed on the front page of the current year’s AGAR.

The amount of money held in reserves was picked up by the internal auditor at his interim review (before yearend reserve movements were undertaken)

Most reserves are ear marked for things such as replacement defibs and play equipment which we know will need to be replaced in 10 years time. Other reserves held are ring fenced such as Shurnhold fields


<p>O. Trust funds (including charitable) - the Council met its responsibilities as a trustee</p>	<ul style="list-style-type: none"> <li>● Confirm that all charities of which the council is a Trustee are up to date with CC filing requirements</li> <li>● that the council is the sole trustee on the <u>Charity Commission register</u></li> <li>● that the council is acting in accordance with the <u>Trust deed</u></li> <li>● that the Charity meetings and accounts recorded separately from those of thee council</li> <li>● review the level and activity of the charity and where a risk based approach suggests such, review the <u>Independent Examiners</u> report</li> </ul>
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### Reporting on Internal Audit

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

## SECTION FIVE — SUPPORTING INFORMATION FOR OFFICERS

### Introduction


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

### Annual Governance Statement (AGS)

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

#### AGS Assertion 1 — Financial management and preparation of accounts

Accounting Records and supporting documents:

- 5.10.  All authorities, other than parish meetings where there is no parish council, need to appoint an officer, the RFO, to be responsible for the financial administration of the authority in accordance with [section 151 of LGA 1972](#).

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

The full council review the actual vs budgeted spend once every quarter

#### Bank reconciliation:

- 5.17. The most important accounting record maintained by authorities will be the cash book which is a register of all the payments made and receipts taken in by the authority. Electronic payments and receipts are instant, but there can be considerable timing differences on cheques paid out and received. For this reason the bank statement alone is not a sufficient record.



A Bank Reconciliations on a quarterly basis are reviewed by Full Council

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

Bank Reconciliation		As at 31 March 2022			
Authority Name					
Balance as per bank statement on 31 March 2022					
		Account No.		£	£
Current account	Mybank Plc	12345678		10,000.00	
Instant Access	Mybank Plc	24681357		3,000.00	
Savings account	Former Bld Society Plc	97538642		10,000.00	
Petty cash tin				100.00	
					23,100.00
Less uncleared cheques					
	154			-60.00	
	157			-350.00	
					-410.00
Add unbanked cash and income					
	Allotment fees			50.00	
					50.00
Accounting system cash book balance as at 31 March 2022					22,740.00
Prepared by	(Name of RFO)			on	
Approved by	(Minute reference of council approval)			on	

## Budget setting:

### 5.24. The budget has two main purposes:

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

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

The full council review the actual vs budgeted spend once every quarter with a report detailing any overspend ✓

The finance committee go through the budget in detail at the Jan budget setting meeting

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

### 5.27. The key stages in the budgeting process are

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

When the finance committee are reviewing the budget for the next financial year they can see the original budget for the current year, estimated year end projection. If it is expected that the council will be over budget the use of reserves, CIL, solar farm monies are considered.

During the year if the council have approved to spend on something that hasn't been budgeted, this will be highlighted and consideration will be given as to where the expenditure will come from.

This year the budget heading for the sports field rates have been vired to the pavilion gas as it was over budget.

## Investments:

### 5.28. Most authority reserves are held in instant or notice bank accounts or other short-term investments (see paragraph 2.22 for a definition). Occasionally, circumstances necessitate authorities to make other types of investment, for example when saving for a future capital project or while deciding how to apply the proceeds of an asset sale or a donation.

The council currently hold money in a 6 month fixed term deposit due to mature in July 23 and undertake monthly deposits between full council meetings. There is also an instant access account that has been set up at Unity.

When looking at what funds could be put in a long term fixed term deposit the RFO put together a document outlining money that was contingency# committee, e.g. unable to be put away for a long period of time and short term and medium term which could be put away for 6 months.

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

The amount of money held in reserves was picked up by the internal auditor at his interim review (before year end reserve movements were undertaken) A lot of this was for the CIL transferred over to MTC for the East of Melksham Community Centre and the money spent for Berryfield Village Hall. The movements for these had not been done at the time of the interim audit.

Most reserves are ear marked for things such as replacement defibs and play equipment which we know will need to be replaced in 10 years time for example as they have an end of life and were purchased/ refurbished at the same time. Money is held in the reserve so that when the time comes to replace there is adequate funds available to the council to spend on these items. Other reserves held are ring fenced such as Shurnhold fields which is for maintenance of the field and cannot be used on anything else.

**Reserves:**

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

**General reserves:**

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

MWPC reserve policy states 1 months this was considered on the basis that the council have healthy reserves that could be used in the event that it needed to.

**Earmarked and other reserves:**

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

As per comment above but the reserves are carefully considered

## AGS Assertion 2 — Internal control

### Standing orders and financial regulations:

- 5.39. Model versions of Standing Orders and Financial Regulations are provided by NALC and ADA. Authorities should ensure that they are working from the latest model and that it has been appropriately adapted for their size and requirements. This should be reviewed and minuted annually. ✓
- 5.40. Financial Regulations should include a limit for the purchase of goods and services above which three estimates or quotes should be invited from persons or firms competent to do the work. Standing Orders will state a higher value above which competitive tenders by sealed bid should be invited. ✓
- 5.41. It is the responsibility of authorities to determine their own limits but they should not exceed the model except in the very largest authorities. ✓
- 5.42. As far as possible, a fully priced official order should be sent to suppliers in advance of delivery of goods. Official orders both commit a supplier to a price and help prevent unauthorised credit being granted in the authority's name. Officers and practitioners should keep up to date with VAT Guidance issued by HM Revenue and Customs. ✓

### Safe and efficient arrangements to safeguard public money:

- 5.43. Accounts for payment - The payments process should always be carried out in accordance with the authority's Financial Regulations. All payments made since the last meeting should be reported to the next authority meeting. Members should never sign blank cheques or authorise funds transfers which are presented to them unsupported by the appropriate documentation. ✓
- 5.44. Petty cash should be kept to a minimum and should not be used when a traceable payment method is available. Complete records of the receipts and payments should be maintained including VAT analysis, and regular reconciliation performed, and reported at each authority meeting. ✗
- 5.45. Where a credit note or refund is issued to a customer or received from a supplier, the two amounts may be "netted off" to reduce the value of the original budget line (for example hall hire or equipment repairs). This 'netting off' only applies to accounts prepared using the income and expenditure method and not the receipts and payments method. The principle is, that in Receipts and Payments reporting, all transactions through Bank/Cash are reportable gross. Set off would only be appropriate where it occurs at the same time as original settlement, thereby only resulting in one Bank/Cash transaction for recording. Refunds received/paid after initial settlement always result in a second Bank/Cash transaction and thus should not be set off.

Accounts are presented to Full Council of the payments that have been signed off the previous month by the two authorising financial councillors. ✓

No blank cheques are signed. Fixed term deposits are approved at full council/ or by the two authorising finance members on the monthly payment tun. ✓

The council does not hold any petty cash. ✗

Where a refund is received from a third party (for example as part of an insurance claim) the transactions are not linked and may not be “netted off”.

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

✓  
 Spreadsheets in place to manage invoices issued and identify when invoices haven't been paid. Spreadsheets for allotments, football bookings and ad-hoc things such as photocopying in place and regularly reviewed to ensure payments are made in a timely manner.

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

✓  
 In 22/23 MWPC have taken a hirer to the small claims court and successfully recovered debt due to invoice not being paid

Employment:

- 5.48. Authorities are, by definition, employers. The clerk of any Local Council is always an employee if they are remunerated for the role. Authorities are required to be registered with HMRC

✓  
 All staff salaries processed through HMRC

- 5.49. Authorities should pay particular attention to situations where contractors are engaged to carry out the authority's services. Occasions may arise when contractors cease to be self-employed and become employees for tax purposes. Authorities should refer to HMRC's Employment Status Indicator Tool for further information.

- 5.50. All employers are required by law to take out employers' liability insurance and decide the appropriate level of fidelity guarantee insurance. All cover should be risk-based and kept under constant review to make sure it adequately reflects changes in circumstances.

✓

- 5.51. Authorities should have regard to guidance on employment matters issued jointly by NALC and SLCC, or by ADA.

VAT:

- 5.52. This can be a complex area and authorities are advised to refer to guidance issued by HMRC.

- 5.53. Smaller authorities with little self-generated income will most likely recover VAT using the VAT126 form

✓

MWPC have a dispensation from HMRC. Picked up by internal auditor that football income now exceeds this, however information has since been updated on this regarding non business and commercial following high court rulings. No comment from HMRC has been made yet so council currently awaiting response from them before making decision on whether it needs to become VAT registered or not. (Unable to de-register once VAT registered)

- 5.54. Those authorities which are VAT registered, submitting quarterly returns, are, from April 2022, included within the MTD regulations. It would be expected that all such authorities are using HMRC compliant software to prepare their returns.

- 5.55. Authorities carrying out building projects or managing about income generating properties need to ensure that they seek up to date advice about Opting to Tax and Partial Exemption each time they undertake a project.

✓

MWPC sought specialist advice for Berryfield Village Hall

Fixed assets and equipment:

- 5.56. An asset register is the starting point for any system of financial control over tangible assets as it:
- ✓
  - facilitates the effective physical control over assets
  - provides the information that enables the authority to make the most cost-effective use of its capital resources
  - supports the AGAR entry for fixed assets by collecting the information on the cost or value of assets held
  - forms a record of assets held for insurance purposes.
- 5.57. The key information needed in the asset register is: date of acquisition, cost of acquisition, **useful life estimate** and location along with value held for investments.
- 5.58. Assets should be first recorded in the asset register at their actual purchase cost.
- 5.59. Assets that are either under construction or have not been brought into use should be included on the asset register only once complete and they benefit the community.
- 5.60. Obsolete assets that are no longer in use or are awaiting disposal should be clearly recorded as such.
- 5.61. Where an authority receives an asset as a gift at zero cost, for example by community asset transfer, it should be included with a nominal one-pound (£1) value as a proxy for the zero cost.
- 5.62. Assets that do not have a functional purpose or any intrinsic resale value (for example, a village pond or war memorial) are often referred to as 'community assets'. Authorities should record community assets in the asset register in the same way as gifted assets.
- 5.63. The particular method of asset valuation is not specified in proper practices so authorities may use any reasonable approach to be applied consistently from year to year. The method of asset valuation adopted should be set out in a policy approved by the authority and recorded in the authority's minutes and in the asset register.
- 5.64. For authorities covered by this guide, the most appropriate and commonly used method of fixed asset valuation for first registration on the asset register is at acquisition cost. This means that the recorded value of the asset will not change from year to year, unless it is materially enhanced.
- 5.65. Commercial concepts of depreciation, impairment adjustments, and revaluation are not required nor appropriate for this method of asset valuation.
- 5.66. The total value of an authority's assets recorded on the asset register as at 31 March each year is reported at Line 9 on the authority's AGAR. Authorities should be able to track and explain fully any changes in the asset register from year to year.

We don't have estimate of life, however on an annual basis the Caretaker goes around and rates the condition of each item which is then inputted on the register to determine what needs to be replaced.

The construction value of Berryfield Village Hall as at 31st March 22 was added on to the asset register in the last fin year as advised by the internal auditor As hall now complete the full construction cost will be added onto the register

Building valuations for Bowerhill Sports Field and Shaw Village Hall have been undertaken

## Loans and long-term liabilities:

- 5.67. Long-term loans will normally be associated with capital projects and these require borrowing approval before they can be arranged. For local councils, this is obtained by applying to the DMO through their county association. The process for IDBs to secure public works loans is similar to that of parish councils – they need to apply to the DMO after obtaining ministerial consent to borrow the money from the Defra Secretary of State, in accordance with S55 of the Land Drainage Act 1991.

MWPC PWL for Berryfield Village Hall to be paid back over 5 years ✓

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

### Acting with its powers:

- 5.68. Authorities in England operate within a legal framework which provides them with the necessary statutory powers and authority to deliver local public services. Authorities and their clerks/chief executives/RFOs should always be aware of, and have regard to, the legal power they are exercising when deciding on any action including to spend public money.
- 5.69. Those councils eligible to apply the General Power of Competence (GPC) should ensure that it is clearly minuted. ✓
- 5.70. Those without GPC should ensure that all activities are within their duties and powers. ✓

MWPC have GPC however have each legal power under each budget heading on the budget spreadsheet. When a new code is set up the power is sought and added. ✓

### Regulations and proper practices:

- 5.71. The Transparency Code for Smaller Authorities requires parish councils, internal drainage boards, charter trustees and port health authorities with an annual turnover not exceeding £25,000 to publish certain information set out in the code. This enables local electors and local taxpayers to access relevant information about the authority's accounts and governance.
- 5.72. Authorities with total turnover or expenditure between £25,001 and £199,999 are not covered by either transparency code, but are still subject to the requirements of the Freedom of Information Act.
- 5.73. Parish and town councils with annual turnover in excess of £200,000 should as best practice comply with the Local Government Transparency Code 2015. ✓
- 5.74. Monitoring an authority's compliance with the relevant transparency code is not part of the external auditor's limited assurance review of the AGAR. It would however be expected that internal auditors would review this control area.

MWPC publish the transparency code document annually ✓

#### AGS Assertion 4 — Exercise of public rights

- 5.75. A key aspect of public accountability is provided for by rights given to the public to inspect the accounts and accounting records contained in the Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015
- 5.76. The obligations of authorities are very specific, with key dates and periods of inspections laid out in legislation. These **must** be complied with and the details of the public's rights, as well as key parts of the AGAR must be published. ✓
- 5.77. Publication is deemed to be made available on the authority's website. ✓  
Website publication is a requirement. Posting on a noticeboard is in addition to a website. NWPC publish on website and noticeboards
- 5.78. Parish meetings **must** publish information on their noticeboard.
- 5.79. There is guidance to help authorities comply with the legal requirements, including support from external auditors' websites.
- 5.80. Proper practices and the flow charts in Section 6 include guidance for this area but the key points are: ✓
- a 30 working day inspection period (this excludes weekends and public holidays), with accounts and supporting records being made available at reasonable times;
  - the notice period should commence as soon as possible after approval of the accounts by the authority and must include the first 10 working days of July;
  - the announcement of public rights should be as soon as practicable after the approval of the AGAR
  - it must give at least one day's notice of commencement and be published together with sections 1 and 2 of the AGAR.
- 5.81. Assertion 4 in the AGS refers to the exercise of public rights during the year under review in respect of the prior year, not the period following the end of the year subject to AGAR submission. ✓
- 5.82. By no later than 30 September the authority must publish the AGS, the statement of accounts and if it has received it, the external auditor's certificate and report. If the external auditor has not yet concluded and provided their final certificate and report, the authority will be issued an interim certificate which it should publish.
- 5.83. As soon as reasonably practicable, after the conclusion of the external audit, an authority must publish a statement
- that the audit has been concluded and that the accounts have been published;
  - of the rights of inspection (under S.25 of LAAA) relating to the accounts, auditor's opinion and audit recommendations and
  - the address and hours during which those rights may be exercised.



**AGS Assertion 5 — Risk management**

- 5.84. In order to warrant a positive response to this assertion, an authority must have appropriate arrangements in place. As a minimum, an authority must identify and assess risks, and address those identified risks by mitigating or managing them. ✓
- 5.85. Appropriate arrangements will vary and need to be proportionate to the size and nature of the operations of an authority. ✓
- 5.86. Smaller authorities should identify both financial and operational risks. The record should include controls/ mitigation and be formally reported and considered by the authority annually. ✓
- 5.87. Larger authorities are likely to adopt more extensive procedures, which, whilst reflecting the basic principles above, may utilise a risk assessment matrix and undertake more extensive risk arrangements (eg a working party to consider risks) and/or a full risk register. ✓ *MWPC have a risk rating matrix for all items on the risk register*
- 5.88. Risks are uncertain events or conditions (not just financial) that if they occur, will affect the authority’s ability to achieve its objectives. The authority generally, and members individually are responsible for risk management.
- 5.89. Typical categories of risks include:
- financial – loss of money;
  - ✓ • security – fraud, theft, embezzlement;
  - property – damage to property;
  - legal – breaking the law or being sued;
  - IT – failure of IT systems or misuse or data loss; and
  - reputational – actions taken could harm the authority’s public reputation.
- 5.90. Risks are unavoidable, but they need to be managed either by mitigation or controls such that they are tolerated, treated, transferred or terminated. ✓
- 5.91. Insurance is a significant way of managing and reducing risks relating to property, cash and legal liability (amongst other things). ✓
- 5.92. Authorities could use a simple risk assessment matrix as follows:

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

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

### AGS Assertion 6 — Internal audit

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

### AGS Assertion 7 — Reports from auditors

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

### AGS Assertion 8 — Significant events

- 5.102. The authority needs to have considered if any events that occurred during the financial year (or after the year-end), have consequences, or potential consequences, on the authority's finances. If any such events are identified, the authority then needs to determine whether the financial consequences need to be reflected in the statement of accounts. ✓
- 5.103. For authorities accounting on a receipts and payments basis, the review of significant events should cover events that occurred during the financial year to ensure that they have been included in the accounting statements where appropriate.
- 5.104. For authorities accounting on an income and expenditure basis, the review of significant events should also cover events that occurred after the financial year-end but before the accounting statements are approved by the authority.

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

- 5.105. Certain local councils have powers to be appointed as trustee of local, usually charitable, trusts and fulfil this role as either custodian or managing trustee.

- 5.106. Charitable trusts in England are regulated by the Charity Commission which sets out minimum standards of accounting and audit requirements where these are not covered by the Trust Deed. The Charity Commission also requires annual reporting by registered charities.
- 5.107. The same requirements apply to charities that have re registered as CIOs (Charity Incorporated Organisations). Authorities need to make sure that all returns for all entities are correctly managed.
- 5.108. A CIC (Community Interest Company) is not a Charity. Authorities undertaking projects and activities with CICs must be very clear about the separate legal framework that covers these bodies.
- 5.109. If the authority has disclosed that it is a sole managing trustee it must also complete the associated assertion in the annual governance statement.
- 5.110. Authorities should ensure that each trust or charity has its own bank account. Only amounts paid and received through that account should appear in the accounts of the charity.
- 5.111. If, exceptionally, the authority's bank account is used to receive monies intended for the trust or to pay for any expenditure on behalf of a trust (prior to recovery from the trust account), then these transactions, including any irrecoverable VAT, must be included in the AGAR of the authority as being its own receipts/income and payments/expenditure during the year and to the extent that they are yet to be recovered or paid over reconciled as debtor and creditor amounts.
- 5.112. Where, following legal advice, authorities are wholly managing the assets of a charity, a Memorandum of Understanding should be in place.
- 5.113. Meetings of the authority when it is acting as charity trustee must take place separately from those of the authority acting as the authority. Separate minutes must be kept. In order to avoid confusion, trust business should always be minuted separately from authority business. Separate notices and agendas for meetings should be issued.
- 5.114. Charity VAT is covered by VAT Notice 701 which is entirely separate from Notice 749 for smaller authorities. Advice should be sought if there is uncertainty.
- 5.115. The value of trust property must not be shown in the authority's books of account and on the AGAR as authority property. Trust assets held by the authority as custodian or managing trustee should, however, be recorded in the authority's asset register and identified there as 'charity assets held by the authority as trustee' with their value excluded from the total.

#### AGS confirmation — website









- 5.116. It is a requirement of the Freedom of Information Act that public bodies publish certain information on their website.
- 5.117. All local authorities, regardless of turnover, are covered by the FOIA.
- ✓ 5.118. The website address stated on the AGS is a requirement for all authorities.

- 5.119. Very small authorities, whether or not they are exempt from external audit, are required to comply with their Transparency Code.  
Those authorities with receipts or payments over £25,000 are not required to comply with the Transparency Code(s) but should be aware that FOI requests and AGAR challenges are often linked to a perceived lack of transparency.

### Accounting statements

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

### Reporting on income and expenditure basis

- 5.120. Current rules require authorities where the gross income or expenditure for the year (whichever is the higher) has exceeded the threshold of £200,000 for a period of three continuous years, to report their financial details on an income and expenditure (I&E) basis, from the third year onwards. Authorities operating below the £200,000 threshold have the option to report either on an income and expenditure basis or on a receipts and payments (R&P) basis.
- 5.121. For authorities with annual turnovers between £200,000 and £6.5 million the AGAR  must be prepared on an I&E basis. In I&E accounts, the transactions for the year comprise all those instances in the twelve months where the authority has received economic benefits or given others economic benefits (irrespective of the year in which they are paid for). MWPC
- 5.122. Authorities producing I&E accounts with debtors, creditors and year end cut-off will  generally operate their accounting system using proprietary accounting software. This will enable accurate tracking of transactions that straddle two accounting periods.
- 5.123. When preparing year-end adjustments, authorities need to take into account
-  • deciding on a level of materiality for adjustments – income and expenditure needs to be shown fairly, but excessive accuracy is not beneficial
  -  • making sure that a record is retained of the adjustments that were made in preparing the income and expenditure accounts for the previous financial year
  -  • examining entries in the cash book before 31 March for possible receipts in advance and prepayments and entries after 31 March for possible debtors and creditors
  -  • examining invoices after 31 March for possible debtors and creditors
  -  • considering whether the authority has any other obligations arising from events that took place before 31 March that mean it will not be able to avoid making a payment at some time after 31 March.
- 5.124. In I&E accounts the amounts of VAT collected from customers, paid to suppliers, and  payable to, or repayable from, HMRC will be posted to a balance sheet account

which will result in a creditor due to, or debtor from, HMRC. In this situation, all entries on the AGAR will be net of VAT (goods value only).

5.125. If officers are unclear, they should seek advice at the time from membership bodies and professional advisers.

Reporting on receipts and payments basis      N/A

5.126. The R&P basis requires authorities only to consider their actual bank and cash transactions. The entries for the AGAR will usually be taken straight from the summary totals in the cash book

5.127. In R&P accounts, any VAT charged to customers and the VAT refund received from HMRC will be included in Line 3 (total other receipts).

5.128. The amount of VAT paid to suppliers and any paid to HMRC will be included in Line 6 (all other payments).

5.129. VAT reclaims submitted to HMRC but not received will not appear anywhere on the AGAR.

Joint committees and arrangements      MWPC have joint arrangements with MTC for the neighbourhood plan, Shurnhold Fields and share of Market Place toilets

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

✓ 5.131. This has changed and now each authority is required to include the share of both receipts or income (line 3) and payments or expenditure (line 6) applicable to them according to the joint agreement percentage. It is not acceptable to net the amounts and include only a share of surplus or deficit.

✓ 5.132. This percentage may not be equal but should ensure that committee balances are reported in full between the authorities without duplication or omission. It may be beneficial to annually minute the share to ensure that electors and external auditors are informed. Detailed in the Y/E accounting supporting report

✓ 5.133. Authorities also need to account for their share of the bank balance (in line 8) and the reconciliation figure in either earmarked reserves (line 7) or for those using an I&E basis as a debtor or creditor in the line 7 to line 8 reconciliation.

5.134. Joint arrangements are not bodies corporate and may not own assets, hold bank accounts in their own name, have employees or enter into any form of contract.

✓ 5.135. Fixed Assets of joint arrangements and committees should be included in the register of the holding or managing authority as at 1st April 2015, or that of the authority that purchased them subsequently.

✓ 5.136. All authorities in a joint arrangement need to communicate with one another. If an original formation document cannot be found, the constituent bodies need to make and record proper decisions about how the arrangement is set up and how the

income, expenditure, assets and liabilities are owned and accounted for in each participating body's AGAR.

5.137. An example of the accounting treatment is as follows (see next page):

Joint committee accounting						
		Large council AGAR I&E	65% share	Committee accounts 100%	35% share	Small council AGAR R&P
Line 1	Brought forward	506,500		10,000		63,500
Line 2	Precept	450,000	0	0	0	30,000
Line 3	Other income	163,000	13,000	20,000	7,000	7,000
Line 4	Wages	160,000	0	0	0	15,000
Line 5	Loan repayments	12,000				
Line 6	Other Payments	359,100	9,100	14,000	4,900	15,250
Non AGAR	Surplus / (deficit) for year			6,000		
Line 7	Carried Forward	588,400	3,900	16,000	2,100	70,250
Reconcile	Committee Creditor / debtor	10,400	3,900			
	Committee EMR				2,100	5,600
Line 8	Bank	598,800		16,000		70,250
Line 9	Fixed assets	4,000,000				150,000
Line 10	Borrowings	90,000				

## AGAR Accounting Statements

### AGAR Line 1 - Balances brought forward

5.138. This entry should always equal line 7 of the year before.

5.139. This entry should always agree with the final figure confirmed by the external auditor.

5.140. If for any reason (such as accounting basis change) it has been restated or adjusted, this should be noted and an explanation included with the variances.

5.141. Note that where entries are restated, comparatives must also be restated.

### AGAR Line 2 - Precept or Rates and Levies

- 5.142. This entry should include only the precept or levy.
- 5.143. It should not include any grants or other receipts, even if they are received at the same time from the same source as the precept or levy.
- 5.144. If there is any doubt about the amount to be included, it should be cross referenced against the figures published by DLUHC.

### AGAR Line 3 - Total other receipts

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

### AGAR Line 4 - Staff Costs

- 5.152. Every authority that has any paid officers or staff is required to be registered as an employer with HMRC. Parish Clerks in receipt of remuneration are always employees.  
✓

MWPC are registered with HMRC

- 5.153. The amount in line 4 should comprise gross salary, employer's National Insurance, ✓ employer's pension contributions and any taxable allowances processed through the payroll.
- 5.154. Expenses paid to clerks who work from home that would go through line 6 if the council had an office (stationery, mileage etc) should not be included in line 4.
- 5.155. Payments for agency staff and other contractors should go into box 6.

#### AGAR Line 5 - Loan interest/capital repayments

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

#### AGAR Line 6 - All other payments

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

#### AGAR Line 7 - Balances carried forward

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

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

- 5.165. Short-term investments are defined in paragraph 2.22 of the guide.
- 5.166. Where an authority holds short-term investments such as deposit or savings ✓ accounts, all year-end balances must be reported in detail within the bank



reconciliation and be included in the sum of line 8. Auditors will seek to confirm these account balances from time to time.

- 5.167. The legal framework for Local Government investments does not categorise individual providers, but at present the CCLA LAPF is classified as a revenue investment.
- 5.168. If there is any uncertainty as to whether an account classifies as a short- or long-term investment, written advice should be sought in advance of the year-end.

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

Fixed assets:

- 5.169. The term 'fixed assets' mean property, plant and equipment with a useful life of more than one year used by the authority to deliver its services. Fixed assets are also known as non-current assets. ✓
- 5.170. Fixed assets acquired in any year should be added to the asset register for management purposes. For accounting purposes, acquisitions and disposals of fixed assets should be treated as any other purchase or sale and recorded as part of annual payments or receipts, expenditure, or income. ✓
- 5.171. Section 2 states that the value of the cell at line 9 is taken from the authority's asset register which is up to date at 31 March and includes all capital acquisition and disposal transactions recorded during the year. ✓
- 5.172. If for some reason the authority decides that the basis of valuation should be changed, the change must be applied consistently to all relevant classes of fixed assets. In such an event, the value shown in line 9 for the previous year should also be changed to the new basis and clearly marked as 'RESTATED'.
- 5.173. The authority should provide a justification and explanation for the change in the basis of reporting, which should be recorded in the minutes of the authority. It is not expected that the basis would change more than once or possibly twice. ✓
- 5.174. Where assets have been revalued either during the year or between the year-end date and the date of approval of the AGAR using an existing basis, the prior year will not need to be restated. ✓
- 5.175. Assets sited on third party property remain assets of the authority. It is essential that authorities are in possession of documentary evidence of permission to site such assets on third party land. This evidence may consist of a formal lease or simply permission to occupy. ✓

Long-term investments:

- 5.176. An authority may hold assets in the form of long-term investments. Long-term investments are defined in paragraph 2.25. On acquisition, long-term investments should be recorded in the cash book as expenditure and therefore appear as part of the total in line 6 (all other payments). Any asset created in this way should also be

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

### AGAR Line 10 - Total borrowings

- 5.186. This figure will be the total amount outstanding at 31 March. If the balance includes  
 ✓ PWLB loans, total PWLB borrowings at 31 March should agree with the published record.
- 5.187. The capital value of instalment finance, including HP or leases which have not been classed as borrowing by DLUHC, should not be included here.

### AGAR Accompanying information

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

### Bank reconciliation:

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

### Explanation of significant variances:

- 5.192. 'Significant' is defined as "being worthy of attention".  
 ✓ A significant variance is one that would be of interest to the authority and to the public when looking at the figures in Section 2 of the AGAR. As per NAO AGN02, that is more than 15% or over £100,000.
- 5.193. The purpose of showing comparative values in financial statements is so that the reader can observe and note any changes in levels of activity from one year to the next.  
 ✓ The absence of significant variances from one year to the next implies that the authority has continued to provide budgeted services at the same level and approximately at the same cost as previously.
- 5.194. The reason for providing the explanation of significant variances to the external auditor is to support the auditor's review of the figures in Section 2 and to demonstrate the authority's understanding of its accounts and their movements.  
 ✓ Where there are significant differences, the external auditor may be concerned that the figures for the current year could be incorrect. Authorities will be able to remove this doubt by providing clear and complete narrative and numerical explanations for the differences.
- 5.195. For example, it is a reasonable expectation that staff costs would rise each year only  
 ✓ by the level of wage inflation. Thus, if the entry in line 4 had risen by around the RPI,

this could reasonably be assumed to be attributable to a cost of living increase. However, if the change was significantly higher, then the authority would need to explain the reason for the increase, to demonstrate that a mistake had not been made in recording staff costs.

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

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

### Exemption Certificate from External Audit

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

## The importance of secure email systems and GOV.UK

5.205. All authorities except parish meetings must now have an official website.

- ✓ To comply with GDPR, councils should provide official email accounts for their councillors as well as for their clerk and other officers.

5.206. When choosing a domain name for the council's website and emails, many local council websites are appropriately making use of the official GOV.UK domain (for example, ourparishcouncil.gov.uk), with email addresses being linked to that domain.

5.207. Using a GOV.UK domain for your council website and email accounts demonstrates the council's official local government status. Members of the public are increasingly cyber security awareness, so a GOV.UK domain can also help to build trust, and credibility and visibly demonstrates authenticity. Many people will now reasonably expect a local council to have a GOV.UK domain name.

Parish Council now  
have a gov.uk domain ✓

5.208. For the purposes of user management, councils should ensure that the proper officer can add and remove member and staff email accounts. Commercial 'dashboard' email and web systems offer centralised searching of all data contained within the system for effective compliance with GDPR Subject Access Requests and Freedom of Information Requests.

Clerk is able  
to remove access  
to email accounts ✓

## Merged or sub-divided authorities

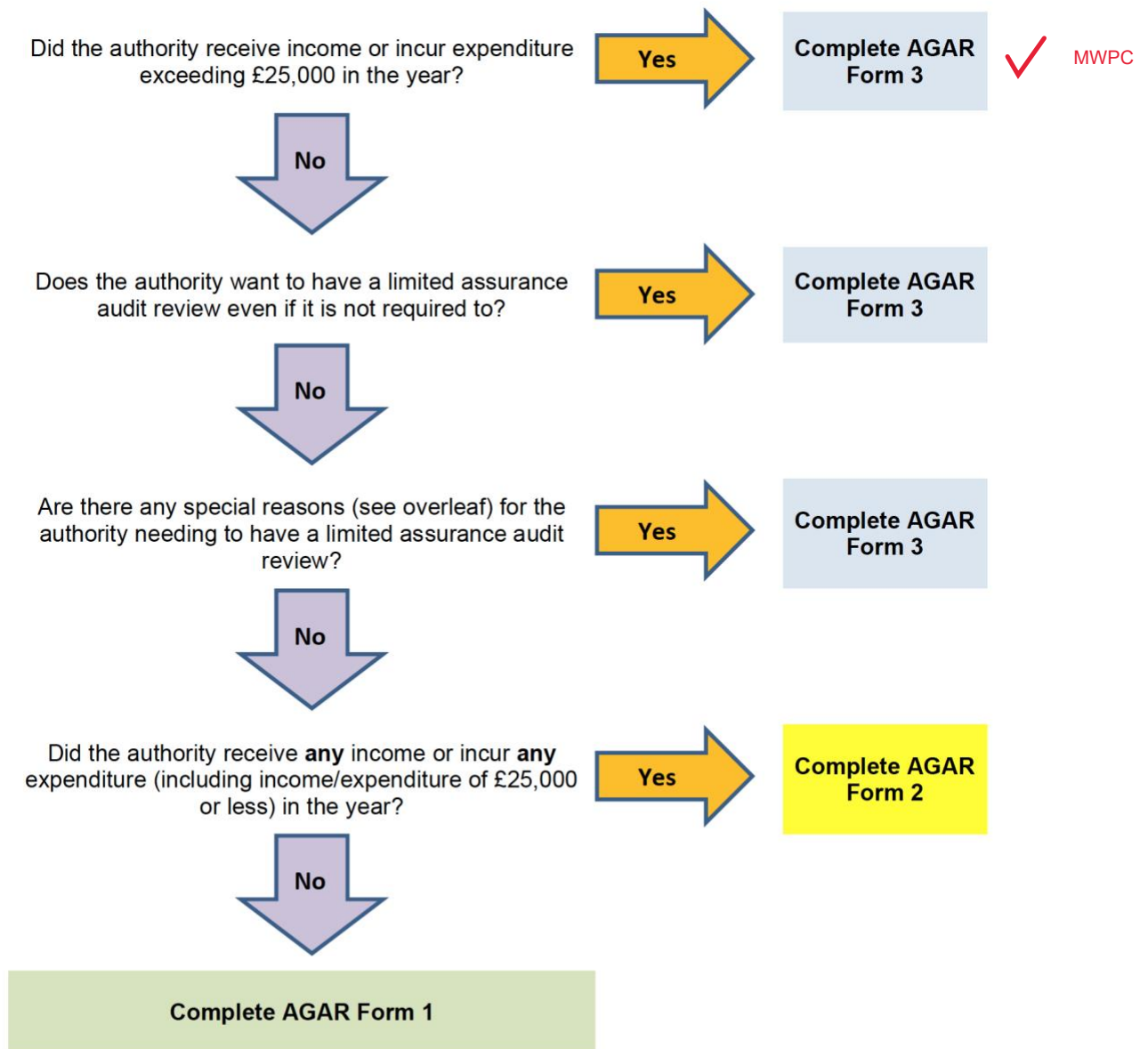
5.209. For information on reporting for merged or sub-divided authorities refer to the information on Combinations of Public Sector Bodies taken from CIPFA's "Code of practice on local authority accounting in the United Kingdom Guidance notes for practitioners' 2020/21." It is provided for guidance only and is not intended to be prescriptive in any way. Authorities should seek their own advice when considering such arrangements.

## SECTION SIX — APPENDIX

### Annual Governance Statements

#### Flow chart one — All other authorities

#### Annual Governance and Accountability Return



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

### **SPECIAL REASONS**

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

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

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

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

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

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

The authority must ensure that before 1 July:

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





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

The authority must ensure that, before 1 July:

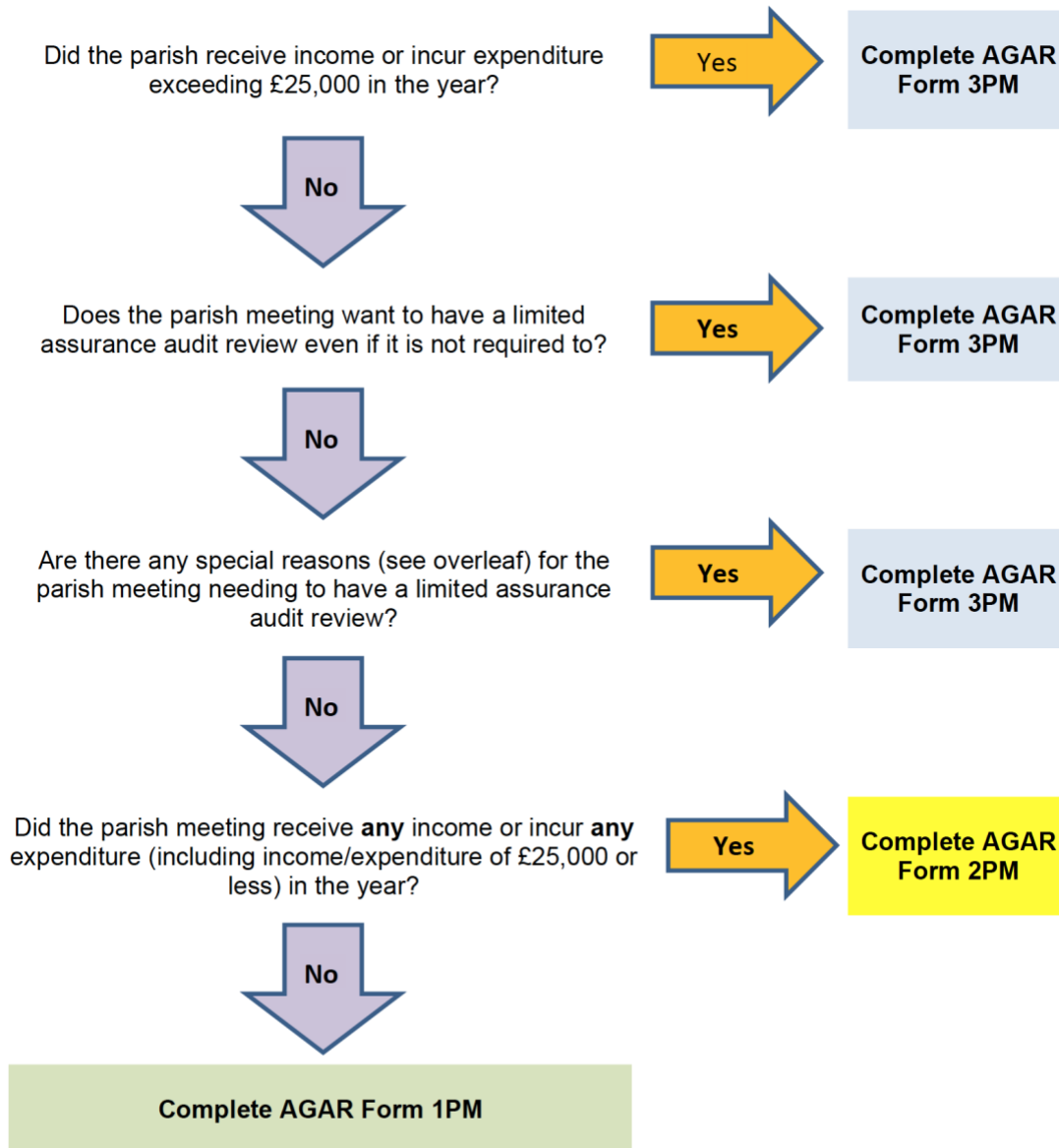
- 1) the internal audit report for the year (page 3) is completed, signed and dated by the internal auditor;
- 2) the annual governance statement (page 4: Section 1) is:
  - a) completed, with an explanation of any 'No' responses and a description of how the authority will address the weaknesses identified;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

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

Publication of the Internal Audit Report is also recommended.

Flow chart two — Parish meetings **N/A**

Annual Governance and Accountability Return



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

### **SPECIAL REASONS**

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

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

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

Before 1 July the Chairman of the parish meeting must:

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

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

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

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

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

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

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

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

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

Publication of the Internal Audit Report is also recommended.

## Example Financial Risk Management template

A simple risk register might look something like this:

### Happyville Town Council — Financial Risk Management Record

Risk area	Risk identified	Level of risk (H/M/L)	Management of risk	Action required	Review date
<b>Section one: Areas where there may be scope to use insurance to help manage risk</b>					
Property and contents owned by the council	Loss or damage	H	An up-to-date register of assets and investments	Review quarterly by council, annually by IA Check website list correct as of ****	
Damage to third party property or individuals	Public liability	H	Property maintenance and insurance cover	Insurance held with ****, renewal date of ****, reviewed by council on **** and by IA	
Consequential loss of income or the need to provide essential services following critical damage, loss or non-performance by a third party	Public liability	H	Annual review of risk and the adequacy of cover	Value of insurance ****, held with ****, reviewed annually by council on **** and by IA	
Loss of cash through theft or dishonesty	Fidelity guarantee	L		Level ****, who with ****, internal controls checked by council on **** and IA	
Legal liability as a consequence of asset ownership	Public liability	H	Property maintenance and insurance cover	Level of cover ****, renewal date ****, mtce schedule reviewed on ****, inspection regime by ****	
<b>Section two: Working with others to help manage risk</b>					
Security for vulnerable buildings, amenities or equipment		M		Inspection regime – councillors and paid inspectors reviewed ****,	

				reporting systems	
The provision of services being carried out under agency/partnership agreements with principal authorities	Standing orders and financial regulations dealing with the award of contracts	L		Reviewed quarterly by council annually (last on ****) by IA all partner's risk assessed and multiple quotes obtained and compared in minutes (check web entries clear)	
Banking arrangements, including borrowing or lending	Detect and deter fraud or corruption	L		Financial regs and IA review on ****	
Ad hoc provision of amenities/facilities for events to local community groups	Public Liability	L		Ask all for hirers insurance, financial regulation	
Vehicle or equipment lease or hire		L		Hire from reputable companies, monitor by council	
Trading units (leisure centres, playing fields, burial grounds, etc.)	External contractors for maintenance	L		Or staff used – budget monitoring, employment law followed	
Professional services (architects, accountancy, design, etc.)	Standing orders and Financial regs deal with the awarding of contracts	L		County association for legal or use **** IA reviewed regularly, others based on best available advice reviewed ****	
<b>Section three: Self-managed risk</b>					
Proper financial records	In accordance with statutory requirements	L		Review quarterly by	

				Cllrs, annually by IA	
Business activities	Ensuring that they are within the legal powers of councils	L		IA review on receipt and at half year and regular reference to legislation and guidance	
Borrowing	Complying with restrictions	L		IA review and council checked on ****	
Employment law and Inland Revenue regulations	Ensuring that requirements are met	L		IA review and use bureau ****	
VAT	Ensuring that requirements are met under HMRC regulations	L		IA review and advice taken as needed from ****	
Annual precept	Ensuring adequacy within sound budgeting arrangement	L		IA review and budget published on web on ****	
Monitoring of performance		L		Councillors review budget and policies quarterly at dates ****	
Grants	Ensuring proper use of funds granted to local community bodies under specific powers, s137 or GPC	L		All grants based on approved form (last updated ****) and supporting information, minuted and checked by IA	
Council minutes	Proper, timely and accurate reporting of council business in the minutes	L		Posted on website for public to see With full agenda packs as per Transparency Code and IA review	



Rights of inspection		L		Website / policies updated ****	
Document control	Proper systems	L		Policies approved and published ****	
Register of Members' Interests and Gifts and Hospitality	In place, complete, accurate and up-to-date	L		IA and district council review web links checked ****	
Compliance with Transparency Code		L		Stay up to date with legislative changes most recent minute ****	

## TERMS OF REFERENCE

- 1.1 The Joint Panel on Accountability and Governance (JPAG or ‘the Panel’) is established jointly by the National Association of Local Councils (NALC), the Society of Local Council Clerks (SLCC) and the Association of Drainage Authorities (ADA) for the purpose of preparing, maintaining, developing and issuing from time to time a Practitioners’ Guide to proper practices to assist smaller authorities in England to prepare accounting and governance statements in the form of an annual return as set out in legislation, hereinafter referred to as the Annual Governance and Accountability Return.
- 1.2 JPAG’s terms of reference are:
- (i) To support NALC, SLCC and ADA in preparing, maintaining and publishing the Practitioners’ Guide.
  - (ii) To keep under review, advise on the need for changes or updates, consult and, following due process, approve changes or updates to the Practitioners’ Guide and Annual Governance and Accountability Return (except the auditor’s report, which is determined by the NAO).
  - (iii) To support Smaller Authorities Audit Appointments Ltd (SAAA) in producing the Annual Governance and Accountability Return.
- 1.3 The preparation, maintenance and development of the Practitioners’ Guide will focus in the main on the requirement for small bodies to meet statutory accounting and reporting requirements laid out in statute. In meeting its terms of reference in 1.2, JPAG will have regard to relevant UK Generally Accepted Accounting Practices (‘UKGAAP’) as adapted for public sector circumstances.

### **Due process for the preparation and maintenance of the Practitioners’ Guide**

- 2.1 JPAG shall keep under review the Practitioners’ Guide. In particular it shall consider at least annually:
- Any implications for the Practitioners’ Guide brought to its attention by any of the Panel members.
  - Any developments in the public sector that suggest further guidance on accounting and related governance matters at smaller authorities is desirable.
- 2.2 At the behest of JPAG the Chair shall notify NALC, SLCC and ADA as soon as practicable of proposals to update the Practitioners’ Guide and a planned timetable.
- 2.3 Drafting of the Practitioners’ Guide, or any changes to the Practitioners’ Guide, is overseen and approved by JPAG. The process should ensure the participation of representatives of each of the Panel members, external auditors of smaller authorities, relevant government departments and independent outsiders on behalf of the wider public interest as required.
- 2.4 JPAG may, as circumstances require, establish sub-groups to consider individual issues or tasks. These sub-groups shall conduct their meetings in accordance with

terms of reference set by the Panel. The sub-groups may, where necessary, invite appropriately qualified experts to join their sub-group subject to the terms of reference for the sub-group.

- 2.5 JPAG shall conduct its proceedings in an open way and follow due process:
- Before publishing any Practitioners' Guide, or any significant changes to the Practitioners' Guide, JPAG shall invite comment by means of a published exposure draft and invitation to comment explaining the proposals.
  - The period for responses shall be at least six weeks. NALC, SLCC and ADA shall issue the exposure draft and invitation to comment, which may include publication on a relevant website or websites, and publicise the consultation among their practitioners.
  - In addition, the Panel shall also inform external auditors of smaller authorities and relevant government departments about the consultation.
- 2.6 The invitation to comment included with exposure drafts shall state that comments will be regarded as capable of being placed on the public record, unless confidentiality is requested, so that NALC, SLCC and the ADA can publish comments or summaries of comments.
- 2.7 The Practitioners' Guide is recognised by relevant government departments as the authoritative source for smaller authorities in England on proper practices for accounting and governance and in preparing an annual return. It is intended to be written as a complete single-source document that does not require further interpretation. JPAG is therefore not responsible for reviewing or approving any further guidance or application notes issued by any other body, individual or organisation.
- 2.8 Within the Practitioners' Guide, JPAG may include additional information and examples that are not proper practices within the meaning set out in statute. Any such content must be clearly identified within separate sections of the Practitioners' Guide.

## Composition

- 3.1 The members of JPAG are:
- the chair (see section 4 below)
  - 1 nomination each from NALC, SLCC and ADA;
  - 1 nomination each from DLUHC, DEFRA, the NAO and CIPFA; and
  - 1 additional nomination from NAO for a representative of external auditors for smaller authorities.
- 3.2 One member of the Panel shall be appointed as vice-chair.
- 3.3 The Panel may elect to co-opt up to two further independent members; such co-options to be agreed by the members of the Panel listed at 3.1 by a simple majority vote.

## Chair

- 4.1 The chair is selected by JPAG from nominations received from NALC, SLCC and ADA. It is not mandatory for any nominee to be a member of the nominating body and once appointed the chair shall act independently of any nominating body.
- 4.2 The appointment is for a fixed-term renewable of 3 years with a maximum term of 6 years.
- 4.3 The chair is not an office of profit and carries no remuneration.

## Support functions

- 5.1 JPAG will determine, from time to time, the key delegated functions that include, inter alia:
  - JPAG governance and secretarial arrangements — maintaining Terms of Reference; membership issues including appointments; arranging meeting dates and venues; servicing meetings including preparing and distributing papers, taking minutes and dealing with related correspondence; and maintaining any website.
  - The Practitioners' Guide — managing and coordinating the revision and update cycle and associated consultations; and arranging for publication by the sector bodies.
  - The Annual Governance and Accountability Return — SAAA is responsible for designing, managing and coordinating the annual review and producing the Annual Governance and Accountability Return in line with the Practitioners' Guide and the Accounts and Audit Regulations, consulting JPAG members, submitting to JPAG for approval in accordance with paragraph 1.2(ii), arranging and paying for the distribution of the annual governance and accountability return to the audit firms for onward distribution to smaller authorities.
  - Technical support — Technical queries from practitioners, audit firms and government departments will be, in the first instance, directed to the appropriate body (NALC, SLCC, ADA, NAO, DLUHC or DEFRA). Where the appropriate body is unable to provide a definitive response, it will then refer the matter to the JPAG Chair or a sub-group of JPAG set up for that purpose in accordance with section 2.4 herein. The JPAG Chair or sub-group will keep a record of all issues raised and, where the requirements of the Practitioners' Guide are not explicit, agree on a common recommended approach to be communicated to JPAG members and included in proposals for the next update to proper practices. Where the issue concerns public inspection rights, the appropriate body will direct any audit queries from the general public to the NAO's Guide to Electors Rights publication (Local authority accounts: a guide to your rights), and, if appropriate, to the SAAA website, which provides contact details for any opted-in smaller authority's independently appointed external auditor. The bodies will refer any accounting queries from the general public to the Practitioners' Guide.

- 5.2 JPAG may reasonably remunerate work for delegated functions, which, if approved by SAAA, will be paid for by SAAA.

### **Panel appointments**

- 6.1 Appointments to JPAG are made by nomination from:
- NALC for the NALC nominee
  - SLCC for the SLCC nominee
  - ADA for the ADA nominee
  - NAO for the NAO nominee and the nominee to represent an external auditor's view
  - CIPFA for the CIPFA nominee
  - DLUHC for a technical smaller authority accounting nominee
  - DEFRA for a technical smaller authorities/IDBs accounting nominee and are subject to the governance arrangements of those bodies. All nominations are personal to the individuals concerned – substitutions for particular meetings may only be made with the consent of the Chair which shall not be unreasonably withheld.
- 6.2 The Panel may invite other persons to attend meetings of the Panel or its sub-groups on an ad-hoc (non-voting) basis to advise on specific issues or projects, or as observers.

### **Conduct of meetings**

- 7.1 As noted in paragraph 2.5, JPAG shall conduct its proceedings in an open way and follow due process.
- 7.2 Members and observers must not use their position for personal gain in either business, political or social relationships. Therefore, a member or observer who has, or maybe perceived to have, such a personal interest in a particular matter under consideration should declare that interest and withdraw from all discussions relating to it. In addition, members should take no part in any vote on such a matter.
- 7.3 Each meeting of JPAG shall allow its members and observers the opportunity to declare any interest that is relevant to the issues discussed at the meeting.
- 7.4 The minutes of the JPAG meeting shall be agreed by the Panel members as soon as possible after the meeting and may be published by agreement of the Panel.

### **Panel meeting frequency and agendas**

- 8.1 JPAG will meet as required but as a minimum twice per year. Meetings are scheduled in advance but may be changed by agreement. Additional meetings may be held by agreement. Meetings may be arranged to be held virtually by consensus.

- 8.2 Work between meetings is progressed through delegated functions, agreement by electronic communication, meetings of groups progressing specific items, and in consultation with the chair.

### **Quorum**

- 9.1 A quorum for meetings is five members and must include a member from two of the three NALC, SLCC and/or ADA organisations. A quorum may include members attending by telephone or video conference.
- 9.2 Non-quorate meetings may discuss and formally note matters for future report to the next meeting of the Panel, but have no executive authority. Urgent decisions, at the chair's discretion, should be dealt with by correspondence with members.

# COMPLETING THE AGAR: A STEP-BY-STEP GUIDE

## A. All authorities (other than parish meetings)

AGAR Form 1  For authorities with no financial transactions	Between 1 April and 30 June		Before 1 July
	STEP 1	A meeting of the authority is held	The authority publishes the Declaration of No Accounts and Certificate of Exemption
	STEP 2	The Declaration of No Accounts and Certificate of Exemption is completed, approved by the authority and signed by the Chairman or RFO	
	STEP 3	The authority sends the Declaration of No Accounts and Certificate of Exemption to the External Auditor	

AGAR Form 2  For authorities wishing to declare themselves exempt	Between 1 April and 30 June		Before 1 July	
	STEP 1	The Accounting Statements (Section 2) are prepared and signed by the RFO	The authority publishes: a) the Annual Internal Audit Report; b) the Annual Governance Statement; c) the Accounting Statements; d) an analysis of any significant year on year variances; e) a bank reconciliation as at 31 March; f) a copy of the Certificate of Exemption; g) details of the arrangements for the exercise of public rights; and h) the name and address of the External Auditor	
	STEP 2	A meeting of the authority is held at which:		
		STEP 2.1		The Annual Internal Audit Report is received and noted
		STEP 2.2		The Annual Governance Statement (Section 1) is approved
		STEP 2.3		The Accounting Statements (Section 2) are approved
		STEP 2.4		The Certificate of Exemption is approved
	STEP 3	Following approval, the Chairman and Clerk of the meeting sign the Annual Governance Statement and the Chairman signs the Accounting Statements		
	STEP 4	The RFO sets the commencement date for the exercise of public rights		
	STEP 5	The Certificate of Exemption is signed by the RFO and Chairman		
STEP 6	The authority sends the Certificate of Exemption to the External Auditor			

<b>AGAR Form 3</b>	<b>Between 1 April and 30 June</b>		<b>Before 1 July</b>	<b>Before 1 October</b>
	<b>For authorities unable to declare themselves exempt or requesting a limited assurance review</b>	<b>STEP 1</b>	The Accounting Statements (Section 2) are prepared and signed by the RFO	The authority publishes: <ul style="list-style-type: none"> <li>a) the Annual Internal Audit Report (recommended but not mandatory);</li> <li>b) the Annual Governance Statement;</li> <li>c) the Accounting Statements;</li> <li>d) a declaration that the accounts are as yet unaudited;</li> <li>e) details of the arrangements for the exercise of public rights; and</li> <li>f) the name and address of the External Auditor</li> </ul>
<b>STEP 2</b>		A meeting of the authority is held at which:		
<b>STEP 2.1</b>		The Annual Internal Audit Report is received and noted		
<b>STEP 2.2</b>		The Annual Governance Statement (Section 1) is approved		
<b>STEP 2.3</b>		The Accounting Statements (Section 2) are approved		
<b>STEP 3</b>		Following approval, the Chairman and Clerk of the meeting sign the Annual Governance Statement and the Chairman signs the Accounting Statements		
<b>STEP 4</b>		The RFO sets the commencement date for the exercise of public rights		
<b>STEP 5</b>	The authority sends to the External Auditor: <ul style="list-style-type: none"> <li>a) the Annual Internal Audit Report;</li> <li>b) the Annual Governance Statement;</li> <li>c) the Accounting Statements;</li> <li>d) an analysis of any significant year on year variances;</li> <li>e) a bank reconciliation as at 31 March;</li> <li>f) details of the arrangements for the exercise of public rights; and</li> <li>g) any other information that the auditor has specifically requested.</li> </ul>			



# COMPLETING THE AGAR: A STEP-BY-STEP GUIDE

## B. Parish meetings (where there is no parish council)

AGAR Form 1PM  For parish meetings with no financial transactions	Between 1 April and 30 June		Before 1 July
	STEP 1	A parish meeting is held	
	STEP 2	The Chairman completes the Declaration of No Accounts and Certificate of Exemption	
	STEP 3	The Chairman sends the Declaration of No Accounts and Certificate of Exemption to the External Auditor	

AGAR Form 2PM  For parish meetings wishing to declare themselves exempt	Between 1 April and 30 June		Before 1 July
	STEP 1	The Accounting Statements (Section 2) are prepared and signed by the Chairman	
	STEP 2	A parish meeting is held at which:	
		STEP 2.1	The Annual Internal Audit Report is received and noted
		STEP 2.2	The Annual Governance Statement (Section 1) is approved
		STEP 2.3	The Accounting Statements (Section 2) are approved
	STEP 2.4	The Certificate of Exemption is approved	
	STEP 3	Following approval, the Chairman signs the Annual Governance Statement and Accounting Statements	
	STEP 4	The Chairman sets the commencement date for the exercise of public rights	
	STEP 5	The Chairman signs the Certificate of Exemption	
STEP 6	The Chairman sends the Certificate of Exemption to the External Auditor		

<b>AGAR Form 3PM</b>  <b>For parish meetings unable to declare themselves exempt or requesting a limited assurance review</b>	<b>Between 1 April and 30 June</b>		<b>Before 1 July</b>	<b>Before 1 October</b>
	<b>STEP 1</b>	The Accounting Statements (Section 2) are prepared and signed by the Chairman	The Chairman either publishes or places on public display: <ol style="list-style-type: none"> <li>a) the Annual Internal Audit Report (recommended but not mandatory);</li> <li>b) the Annual Governance Statement;</li> <li>c) the Accounting Statements;</li> <li>d) a declaration that the accounts are as yet unaudited;</li> <li>e) details of the arrangements for the exercise of public rights; and</li> <li>f) the name and address of the External Auditor</li> </ol>	The Chairman either publishes or places on public display: <ol style="list-style-type: none"> <li>a) notice of the conclusion of the audit;</li> <li>b) the Annual Governance Statement (including any amendments as a result of the limited assurance review);</li> <li>c) the Accounting Statements (including any amendments as a result of the limited assurance review); and</li> <li>d) the External Auditor Report and Certificate</li> </ol>
	<b>STEP 2</b>	A parish meeting is held at which:		
	<b>STEP 2.1</b>	The Annual Internal Audit Report is received and noted		
	<b>STEP 2.2</b>	The Annual Governance Statement (Section 1) is approved		
	<b>STEP 2.3</b>	The Accounting Statements (Section 2) are approved		
	<b>STEP 3</b>	Following approval, the Chairman signs the Annual Governance Statement and Accounting Statements		
<b>STEP 4</b>	The Chairman sets the commencement date for the exercise of public rights			
<b>STEP 5</b>	The Chairman sends to the External Auditor: <ol style="list-style-type: none"> <li>a) the Annual Internal Audit Report;</li> <li>b) the Annual Governance Statement;</li> <li>c) the Accounting Statements;</li> <li>d) an analysis of any significant year on year variances;</li> <li>e) a bank reconciliation as at 31 March; and</li> <li>f) details of the arrangements for the exercise of public rights.</li> </ol>			

UPDATED 24/4/23 TO REFLECT ACTUAL FIGURES AT  
YEAR END 31/3/23. Strange.

**MINUTES of the Finance Committee of Melksham Without Parish Council held on  
Monday 9<sup>th</sup> January 2023 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 23<sup>rd</sup> January.

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

**On Zoom:** Councillor Shea-Simonds and Councillor Holt.

**Officers:** Teresa Strange (Clerk), Marianne Rossi (Finance & Amenities Officer) and Lorraine McRandle (Parish Officer).

**Housekeeping:** Councillor Glover welcomed all to the meeting.

**317/22 Apologies:**

Apologies were received from Councillor Shea- Simonds who was self- isolating due to an upcoming operation and Councillor Holt who was ill. These reasons for absence were accepted.

It was noted that both Councillor Shea- Simonds and Holt were in attendance at the meeting via Zoom and would be able to take part in the discussions, however would not have any voting rights.

**318/22 Declarations of Interest**

Councillor Glover subsequently declared an interest in the Chair's allowance, as this was a budget heading in the spreadsheet.

**319/22 Dispensation Requests for this Meeting**

None.

**320/22 To note that Councillors living in the Parish have a dispensation for Precept setting.**

It was noted that those Councillor living in the parish had a previously approved dispensation for setting the precept for the current Council Term, 2021-25 (Min 09/21b Annual Council 17<sup>th</sup> May 21).

**321/22 To consider holding items in Closed Session due to confidential nature:**

The Clerk advised that the budget spreadsheet (agenda item 10) included staff salaries, which had been blanked out to enable the spreadsheet to be viewed on the screen and recorded for YouTube. If members wished to discuss individual salaries, this would need to go into closed session. It was noted that the councillors had been provided with a separate paper copy, which did include the staff salaries and was reminded that this was confidential.

It was felt that agenda item 13 (Risk Register) would need to be discussed under closed session due to the fact that it exposed the council's weaknesses. Agenda item 17 would also need to be held in closed session due to the nature of discussions relating to debtors, which may be the start of legal action being required in the future.

**Resolved:** Items 13 and 17 to be held in closed session for the reasons provided above.

**322/22 Public Participation**

There were no members of the public present.

**323/22 Internal Audit: To receive feedback from internal audit visit (1 of 2 for 2022/23) on Weds 21st December and consider report if received in time:**

The Clerk explained that the first internal audit of the year was undertaken on the 21st December and went well overall, with only a few observations and recommendations made by the auditor. The auditor had highlighted that it was a requirement for the council to review the risk register each year, which was on the agenda for this evening's meeting. The Clerk explained that it was felt that the register should be looked at again once the council moved into the Campus, as this was a change of circumstances, that's why it hasn't been reviewed before now; and was reviewed last in January 2022. The Clerk noted in the auditor's comments that this could not be undertaken by a committee and had gone back to the auditor to advise that although the finance committee would be the ones to review it, the Full Council would approve it at their meeting on 23<sup>rd</sup> January.

The auditor drew to the attention of officers that the VAT registration dispensation in place from HMRC referred to a VAT limit of £1,000, which equated to £6,000 of gross income. He had noted that the council's sports field income now exceeded this limit, therefore the dispensation was no longer valid. He recommended that the council may wish to consider whether it should now be VAT registered. The Clerk explained to members that the dispensation was in place for things such as photocopying for organisations and sports field income. It was advised that there was a separate ten match booking rule specifically for sports field bookings, however this was only for non-commercial organisations, so would not be applicable for the commercial strand of the current youth football booking. Councillor Doel highlighted that there was also a monthly fee that would need to be paid, if the council registered for VAT and once VAT registered the council would be unable to de-register, even if the income was reduced. The Clerk explained that due to all of the variables involved with this, more investigation would be needed by officers to determine whether the council was required to be VAT registered and bring back to full council.

During the audit visit the auditor queried the large amount of funds the council currently held in reserves, as he could not see much movement during the financial year to date. The Clerk explained that the reserve movements would be undertaken at year end, when all movements were known. It was also noted for example, the circa £315,000, which was CIL received for the East of Melksham development was currently held in reserves and there had already been a resolution by the Full Council to transfer these funds to Melksham Town Council, as this development now fell in their area; and the spend on the new Berryfield Village Hall build. The auditor also questioned the high earmarked reserves that were held, as he explained that money should not be taken from parishioners for something that may be spent in 10 years' time, as they may not get the benefit of it. The Clerk explained that she had highlighted to the auditor that the council felt that it was prudent to plan for future expenditure that was known, such as the replacement of play equipment. For example, some time ago the council purchased a number of defibrillators and knew at the time that they would all need replacing at the same time, so a reserve was set up purely for this expenditure. This would then cushion the effect of such a large expenditure on the elector at that time of replacement. Councillor Glover had already queried with the Clerk whether there was any legislation or statutory guidance around sinking funds that the council needed to be made aware of. The Clerk had queried this with the auditor and he confirmed that there wasn't currently any legislation which prohibited councils from saving for future known expenditure. It was noted that this was not included in the auditor's observations, but was something that he would be looking at at year end once all of the movements in and out had been undertaken.

**Recommendation:** Officers to investigate whether the council are now required to be VAT registered and bring back the outcome to Full Council.

#### **324/22 Berryfield Village Hall:**

##### **a) To note Final Account for build from Rigg Construction and outstanding payments in 2022/23 and 2023/24:**

Members noted that the final account for the Berryfield Village Hall construction provided by the Cost Consultant, was £781,266.88. Along with the final account the Cost Consultant had also provided some supporting documentation, which included omissions and additions to the contract, which members were presented with as part of their agenda pack (Appendix 1). The Clerk explained that there was £500 outstanding to be paid in this financial year for seeding the area of the old village hall, following its demolition. This was due to the fact that there was frost and snow following the demolition, which meant that it was too cold to seed the area, therefore, the contractors advised that they would return in the new year to undertake this. The solar battery was also due to be arriving sometime in January 2023, so there would also be a cost of £5,905.07 to be paid in this financial year (this is the amount after 1.5% held for retention with the rest of the project). In March 2023, the council will also need to pay back £49,500 for the capital repayments for the public works loan as well as £2,475 in interest payments.

In terms of the next financial year, £11,719.03 would need to be paid to Rigg Construction, which was the 1.5% retention held back for things that may require remedial works during the first year following hand over. This amount will be due on the 5<sup>th</sup> September 2023, one year on from the hall handover to the parish council. In the

next financial year, the council will also need to pay back £99,000 for the public works loan capital as well as £4,022 in interest.

**b) To note Total Spend on Project vs Budget**

The Clerk explained that officers had put together the following summary document detailing the various estimates that had been made during different stages of the project and how they differed, as well as the spend to date figures. She advised that when putting together this document, she had included the estimated project income and expenditure figures from the Full Council minutes of 6<sup>th</sup> December 2021, where the council approved the revised Rigg contract figure. These figures could then be compared against the current revised estimate for the project, which took into account income and expenditure to date, as well as any estimated future income and expenditure for the whole project. The summary shows as per what was agreed at the 6<sup>th</sup> December 2021 meeting, it was expected that the council would receive £914,503.78 income (without public works loan) with £876,026.54 expenditure, giving a buffer of £38,477.24. The updated revised estimate for the project's income and expenditure (without public works loan) to date was £933,550.56 income and £877,005.04 expenditure. It was noted that the income was more than estimated due to receiving more CIL (Community Infrastructure Levy) income than estimated, as it can be difficult to estimate the amount of CIL funds coming in. Members noted that the expenditure was only £1,000 more than agreed in December 2021, with a buffer of £56,545.52. It was noted that the council spent £40,000 more due to issues with the drainage connections, which was an unforeseen cost, but spent less due to not putting in things such as a projector screen and CCTV, which had originally been included in the budget costings.

There was also a column on the summary document, which detailed the revised estimate for the whole project, including the public works loan. The last two columns on the document showed the actual spend to date on the project, with the second from last column omitting the public works loan capital and the very last column including the loan for comparison. The actual figures to date (without public works loan) detailed the total income received as £838,550.56 with the expenditure being £842,516.44, with a deficit of -£3,965.88. These figures clearly demonstrate that the public works loan was required for ease of cashflow, as without it there would currently be a shortfall. The actual income and expenditure to date including the public works loan was £1,333,377.31 income with £941,516.44 expenditure, which gave a buffer of £391,860.87. The Clerk explained that this buffer was to pay back the remaining amount owed for the public works loan repayments, construction retention, solar battery and interest repayments. The figures have been shown with, and without, the Public Works Loan, so that they could be compared to the original estimates, but also with the Loan as that related directly to the figures in the bank account and recorded on the Rialtas accounting software. Officers had back up paperwork with them that demonstrated that the figures (including the Loan) directly correlated with the figures from Rialtas.

It was noted that there was still some c£90,000 (+ £60,00 to the CIL sharing pot) to come from CIL (Community Infrastructure Levy) from a proposed development adjoining the village hall site, PL/2022/01938 Land west of Semington Road; a 144 dwelling development by David Wilson Homes. This is intended to make up the shortfall of the funding needed to repay the Public Works Loan. Whilst it can not be

100% relied on at this stage, as the development may not go ahead, the developers attended a parish council Planning Committee on 19<sup>th</sup> December, with revised plans for their Reserved Matters application, which has to start on site within a year of approval, so this is anticipated to commence within the next financial year, with the first instalment payable then. Councillors are aware that if this development does not go ahead, funding from elsewhere will have to be found before the end of the Loan repayment period in September 2026.

	Original Estimates	Revised Estimates as at 6th December 2021 Full Council meeting when revised Rigg Contract approved for signature	Revised Estimate for whole project as at 05/1/23 WITHOUT Public Works Loan capital amount for comparison	Revised Estimate for whole project as at 05/1/23 WITH Public Works Loan as in place	Actual To Date figures as at 05/01/23 WITHOUT Public Works Loan capital amount for comparison	Actual To Date figures as at 05/01/23 WITH Public Works Loan
<b>Total Income</b>	£888,506.00	£914,503.78	£933,550.56	£1,428,377.31	£838,550.56	£1,333,377.31
<b>Total Expenditure</b>	£888,338.00	£876,026.54	£877,005.04	£1,372,005.04	£842,516.44	£941,516.44
<b>Difference/Buffer</b>	£168.00	£38,477.24	£56,545.52	£56,372.27	-£3,965.88	£391,860.87
					Demonstrates Public Works Loan was required for cashflow	Which is to repay the Public Works Loan (last payment Sept 2026) of £396,000 capital repayment plus retention, plus solar battery plus interest payments

**c) To approve payment of start-up fund to new charitable trust and agree amount**

The Clerk explained that included in the estimated figures at December 2021 was a start-up payment for the new Berryfield Village Hall Charitable Trust. This was based around the grants that were awarded to other village halls. The Clerk explained that the new village hall committee was aware of the parish council's grant deadline for grant awards from 1<sup>st</sup> April 2023 and would be submitting an application in due course. The old village hall bank account currently only had around £800 in and the feeling of the council previously was that the new Management Trust would need some start-up funding to get them going. It was also noted that they would need cashflow for utility costs which was currently unknown. The Clerk explained that there was currently £4,500 in the budget to give to the village hall trust and asked members whether they were happy for this amount to be transferred to the new trust. If so, at what stage should this figure be transferred over to the new Trust. It was noted that the hall

committee already had a constitution and had very recently been confirmed as a charitable trust. The only thing that hasn't been signed was the lease, which the parish council was still waiting for from their solicitors. Members felt that these funds should be approved to be transferred over to the new committee, subject to visibility of the constitution.

**Recommendation:** The council to transfer over £4,500 to the new Berryfield Management Trust, subject to having sight of the constitution

**325/22 To note for background information: Minutes of Finance Committee 10th January 2022 (annotated where appropriate with agreed budget at following Full Council meeting).**

Members noted the minutes of the budget meeting on 10<sup>th</sup> January 2022 as background information.

**326/22 Community Infrastructure Levy (CIL)**

**a) To note response to CIL queries raised with Wiltshire Council:**

The Clerk explained that she had raised a number of queries with Wiltshire Council regarding CIL. One being whether CIL was applicable for strategic sites, as it was her understanding that development on these sites provided no CIL payments. Following her query on this, it had been confirmed that CIL would still be applicable for these sites, however the square meterage rate would be charged at a lower rate (£30 per sqm rather than £50). It was noted that this was the current rates, and this may change with Wiltshire Council's new Local Plan.

The Clerk also wanted to confirm with Wiltshire Council that there was no CIL applicable on sites that had 100% affordable housing. It was confirmed by them that the developer would have to apply for social housing exception to ensure that they have no CIL liability, therefore, no CIL would be applicable for these sites. The Clerk also queried whether the CIL amount due for the proposed 144 houses at land east of Semington Road was known, as the council had estimated their income from this development to be used for the Berryfield Village Hall project. It was confirmed that it needed to be approved at Reserved Matters before the CIL liability was able to be calculated, as this was when the square meterage was determined.

The Clerk explained that Wiltshire Council publish a spreadsheet which details all of the land charges for Wiltshire, in previous years it had been very difficult to sort out which developments were in the parish, as there was no option to sort by parish. Following feedback that she sent to Wiltshire Council there was now a sorting option on the spreadsheet that enables councils to sort via parish, which makes it much easier to spot new developments. Whilst checking the spreadsheet against the CIL income Wiltshire Council received and the amount that the parish council received, she noticed that on some developments, the CIL amounts did not seem correct. She explained that now that the parish council had a neighbourhood plan, the CIL income was calculated at 25% and not 15% as previous, however when calculating for both percentages the figures didn't correlate. She queried this with Wiltshire Council as the income for a number of planning applications did not seem to be adding up to the correct amounts. Wiltshire Council confirmed that this was due to surcharges being



added on, due to non-compliance of the CIL regulations. As these charges are part of the admin costs there is no CIL liability payable to the parish in these instances. These surcharges are however included on the spreadsheet in the amount of CIL payable to Wiltshire Council, as they are unable to show it any other way, which makes it really difficult to work out how much CIL is due to come in and whether the amount received is correct. The Clerk advised that she had fed this back to Wiltshire Council, as there is no indication in the spreadsheet as to whether the CIL payable to Wiltshire Council included a surcharge or not.

**b) To note CIL income received in 2022/23, agree potential CIL income figure to include for 2023/24 and rationale of use of potential CIL income for 2023/24:**

The Clerk reminded members that now there was an adopted Neighbourhood Plan, the council received 25% of CIL, however 10% of this was allocated to a CIL sharing pot with Melksham Town Council. This was clearly detailed on the CIL spreadsheet.

In May 2022 the council received a total amount of £1,655.29 for a single-story dwelling at the garden of 406c The Spa, the parish council's share of funding was £993.17 with a share of £662.12 going into the CIL sharing pot. Also, during this month £406.26 was received for 406C The Spa, with £162.50 going into the sharing pot and £243.76 being the parish council's 15% share.

It was noted that following non-compliance of CIL regulations, the self-build at Frogditch Farm was now required to pay CIL. The parish council received in August 2022 a total sum of £1,340.63 which was 25% of the CIL income. The parish council's 15% share of this was £804.36 with £536.25 going into the CIL sharing pot. In August 2022 £4,596.36 was received from land at 27 Beanacre with £1,838.54 going into the 10% sharing pot and £2,757.82 being the parish councils 15% share of the income.

In November 2022 the parish council received a total amount of £4,015.21 for Land rear of 39/40 Eden Grove. The parish councils 15% share of this funding was £2,409.13 with £1,606.08 going into the 10% sharing pot.

CIL income anticipated to year end 2022/23 (parish councils 15%)	<i>ACTUAL</i>
Frogditch Farm, 225 Lower Woodrow (15/09689/FUL)	£ 804.38 ✓
Land rear of 39/40 Eden Grove (21/01791/FUL)	£2,409.13 ✓
27 Beanacre, Beanacre SN12 7PT (20/03543/FUL)	£2,757.82 ✓
Garden of 406c The Spa (18/03329/REM)	£ 993.17 ✓
406C The Spa (19/10934/FUL)	£ 243.76 ✓
	<b>£7,208.26 ✓</b>

CIL income anticipated to year end 2022/23 for 10% Sharing pot	<i>ACTUAL</i>
Frogditch Farm, 225 Lower Woodrow (15/09689/FUL)	£ 536.25 ✓
Land rear of 39/40 Eden Grove (21/01791/FUL)	£1,606.08 ✓
27 Beanacre, SN12 7PT (20/03543/FUL)	£1,838.54 ✓
Garden of 406c The Spa (18/03329/REM)	£ 662.12 ✓
406C The Spa (19/10934/FUL)	£ 162.50 ✓
	<b>£4,805.49 ✓</b>

**Total amount of CIL Income expected to year end 2022/23    £12,013.75 ✓**

The income detailed above has already been received in this financial year.

There are a few small developments in the parish, which have planning permission and are CIL payable, however are yet to start on site, therefore, it cannot be foreseen when the CIL income will be received. As it is unable to be determined when the income will be received, they have not been included in the budgeted figures for this year or next year. CIL payments are made by Wiltshire Council quarterly, so there may still be a payment in March 23. These are for the following developments:

19/00221/FUL 63 Shaw Hill- Demolition of 63 Shaw Hill and replacement with three, detached four-bedroom homes and associated works.	£1,396.47
21/01765/FUL The Barn and Store at Upper Beanacre Farmyard- Replacement of barn & store with 2 chalet bungalows	£2,578.19
PL/2021/07622- 486A Semington Road- New dwelling	£1,584.95

As these small developments are liable to pay 25% of CIL to the parish council, 10% of the figures stated above will move into the CIL funding pot once received.

For 2023/24 there is some visibility of when the development at land at Semington Road will be starting on site, as it must start on site within a year of the Reserved Matters decision, which is expected in the first quarter of 2023. The parish council looked at the revised plans for this development at their planning committee meeting on 19<sup>th</sup> December 2022. It has been anticipated that the council will receive at least the first tranche of CIL funding in the 2023/24, with further amounts coming on stream in future financial years. The CIL income for this development has been estimated at this stage and based on typical income from neighbouring developments, with a similar number of dwellings. As explained above under agenda item 7a (CIL queries), this is due to the fact that the square meterage needed to be worked out, so that a figure could be calculated and could only be done following approval at reserve matters stage. The CIL amount payable would be at 25%, therefore the 10% is shown on the spreadsheet under a different column, so that it clearly separates out how much the parish council will have and how much will be going into the sharing pot with Melksham Town Council.

CIL income estimated to year end 2023/24

20/01938/OUT New 144 houses on Semington Road	£30,000
	<b>£30,000</b>

CIL income estimated to year end 2023/24 for 10% Sharing pot

20/01938/OUT New 144 houses on Semington Road	£20,000
	<b>£20,000</b>

**Total amount of CIL Income expected to year end 2023/24 £50,000**

**c) To note parish council's agreed uses of CIL and to consider more project specific spend for current and next financial year**

The Clerk explained that all of the expenditure included in the CIL spreadsheet was based on decisions the council had previously made. It was noted that unlike s106 funding the spending of CIL monies do not need to be related to the development or the surrounding area. The council have previously made a decision that as CIL was a finite amount and had to be spent within 5 years of receipt, it was better for it to be used for capital items rather than items that required ongoing maintenance, which would be much more suited to come from solar farm funding.

With regards to the estimated CIL expenditure for 2022/23, the parish council agreed a list of costed projects and priorities in October 2022 for LHFIG schemes (Local Highway and Footway Improvement Group). As per the list of schemes, which the parish council will have to pay 50% of the cost towards, it was anticipated that £5,250 will be spent this financial year. This does not include funding for the Falcon Way bus shelter, as this will now come from solar farm funding or for the Beanacre village gates, as it is anticipated that this will be in next year's round of funding.

It was budgeted at the Finance Committee on 10<sup>th</sup> January 2022 that the spend on natural flood management at Shaw and Whitley would be £500 for this financial year, however this does not appear to be any further forward, so this has now been revised to £0 for this financial year. The Clerk has suggested that this heading for expenditure should be removed as currently there were no plans for this work to be done.

There is one more interpretation board that was still outstanding for Shurnhold Fields, this is expected to be delivered and invoiced in this financial year. It has been estimated that this will cost £850 which includes an increase, as it has been some time since the original quotation.

It is anticipated that the public art street naming information board for the Pathfinder Place development from Shelley Signs will be completed in this financial year, so the CIL spreadsheet is showing an expenditure of £800 for this. The parish council purchased a second SID at a cost of £2,296.00 in this financial year, which had not been anticipated at budget setting.

The council purchased a drinking water fountain in the previous financial year; however, it was still awaiting to be installed. This was due to the fact that there was initially a hold up with arranging for a plumber to come on site and provide a quotation for the installation. There were then further complications discovered with the installation process, due to there being a requirement for an internal drain, which officers were not made aware of prior to purchasing the unit. A site survey has now been undertaken by the manufacturer of the fountain, who have advised the council on what options can be taken to get the unit installed. It is anticipated that the installation will cost £1,500, which will come from CIL.

The spend as at October 2022 for street furniture was £2,471.00, which was just below the amount that was budgeted and has been spent on replacement noticeboards for outside Shaw Village Hall and the Pilot Pub due to their age. The parish council also purchased a new noticeboard to go outside of the new Berryfield

Village Hall. It is not anticipated that there will be anymore spend in this financial year under this budget heading.

The spend on replacing Wiltshire Council bins is anticipated to be much higher than originally budgeted for this financial year. This was because as at October 2022 the council had already spent £1,134.00 on the replacement of two bins, which included the cost of the bin as well as for installation. The council agreed at their Full Council meeting on 24<sup>th</sup> October 2022 (*min 225/22b*) to increase the spend up to an additional £1,000 to the end of this financial year. This will give provision for the replacement of one more bin that has either been vandalised or burnt out.

The spend on village hall grants was slightly lower than budgeted for, however the budget for these grants had been increased by £5,000 for this financial year. This is because the council recognised that village hall income had been hit particularly hard due to covid over the past few years, so had anticipated that there may have been an increase in grant funding requests.

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The council received an offer from Wiltshire Council of some plainings from the A350 which were delivered to the allotment car park. The parish council's contractors spread them out in early December 2022 and it is anticipated that the cost for this will be £198.

**Recommendation 1:** The parish council revise their original budgeted spend from CIL (Community Infrastructure Levy) for 2022/23 to be as follows:

	2022/23 Budget Provision (agreed Jan 2022)	2022/23 anticipated expenditure (up to 31.03.23)	ACTUAL
Contribution to LHFIF schemes	£ 5,500	£ 5,250 x	NIL
Flood prevention-ditch clearance	£ 500	£ 0 ✓	0
Shurnhold Fields capital	£ 0	£ 850 x	NIL
Public Art-Pathfinder Place	£ 0	£ 800 x	NIL
Speed Indicator Device (2 <sup>nd</sup> SID)	£ 0	£ 2,296 ✓	2,296.12
Drinking water fountain	£ 0	£ 1,500 x	NIL
Street Furniture	£ 2,500	£ 2,471 x	2,611.00
Replacing Wiltshire Council bins	£ 1,000	£ 2,000 x	1,133.84
Village Hall Grants	£15,000	£14,700 ✓	
Ground works to level plainings At allotments from road surfacing on A350	£ 0	£ 198 ✓	
	<b>£24,500</b>	<b>£30,065 x</b>	<b>20,938.96 ✓</b>

Members reviewed the estimated CIL spend for 2023/24, it was noted that due to the amount of funds left in the CIL pot, some items that in previous years had come out of this funding are now not able to, as there were currently not enough funds. These items have instead come from solar farm funding which will be detailed under agenda item 9. For the 2023/24 financial year £10,000 has been allocated to LHFIF schemes,

which includes the Beanacre Village gates, which is expected to be in that financial year.

The Bowerhill Sports Field and improvement project was still one of the objectives for the council, however this project has currently been deferred to a future financial year. Based on the anticipated spend for the 2022/23 financial year, £2,000 has been budgeted for the replacement of Wiltshire Council bins.

**Recommendation 2:** The parish council spend from CIL (Community Infrastructure Levy) for 2023/24 to be as follows:

	<b>2023/24 Budget Expenditure</b>
Contribution to LHFIFG Schemes	£10,000
Shurnhold Fields Capital project	£ 3,500
Replacement of Wiltshire Council bins	£ 2,000
	<b><u>£15,500</u></b>

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 of 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 2021/22	£45,302.21 ✓
Confirmed CIL income for 2022/23	£12,013.75 ✓
<b>TOTAL</b>	<b>£57,315.96 ✓</b>
<i>ACTUAL</i> Anticipated Expenditure from CIL for 2022/23	£30,065.00 x <i>20,938.96</i>
<u>Transfer CIL into ringfenced reserve</u> CIL Sharing with MTC Reserve (extra 10% CIL due to NHP)	£4,805.49 (Transfer 9) ✓
<u>Transfer from CIL reserve into dedicated earmarked reserves</u>	
Transfer to Bowerhill Sports Field Long term Capital replacement Reserve	£5,000.00 (Transfer 8) ✓
<b>TOTAL in CIL reserve at end of 2022/23</b>	<b>£17,445.47 x <i>26,571.51</i></b>
Total in CIL reserve at end of 2022/23	£17,445.47 x <i>26,571.51</i>
CIL income anticipated for 2023/24	£50,000.00 ✓
<b>Total</b>	<b>£67,445.47 x <i>76,571.51</i></b>
Anticipated expenditure from CIL for 2023/24	£15,500.00

Transfer CIL into dedicated project/ ringfenced reserve

Berryfield Village Hall Reserve	£30,000.00 (Transfer 10)
CIL Sharing with MTC Reserve (extra 10% CIL due to NHP)	£20,000.00 (Transfer 11)
<b>Total in CIL reserve at the end of 2023/24</b>	<b>£ 1,945.47</b>

**327/22 Reserves:**

**a) To review Financial Reserves Policy**

The Clerk queried with members, following the comments made by the internal auditor regarding sinking funds, whether this policy needed to be updated to reflect the council's current position on this. Councillor Glover highlighted that it was already a long-standing policy for capital replacement of things, such as play equipment, to be budgeted for well in advance of it needing to be replaced. The council have previously felt that it was much better to financially plan for these items that they know will need to be replaced eventually, rather than put up the precept in the year when the item needed replacing.

Members highlighted that looking at their policy, it did state under the earmarked reserve section that 'specific reserves are often used to "smooth" the effects of certain expenditure commitments over a period of time thereby reducing the impact of significant expenditure in any one year'. Members felt that this clearly stated the council's policy on these types of reserves and this should be referred to in the response back to the auditor.

The Clerk explained that the council had previously included in the policy about ringfenced reserves, which was income that had been received typically from a legal agreement that could only be spent on a specific project. For example, the money for the Shurnhold Fields maintenance can only be spent on the maintenance of the field, so is held in a specific reserve specifically for that. Councillor Pafford queried whether there was a difference between ear marked reserves and ringfenced. The Clerk explained that ear marked reserves do not need to be spent on a specific project and could be moved around to be spent on another purpose, whereas ringfenced could not and must be spent on its intended use. The Clerk explained that income from CIL and solar farm funding also have stipulations on what they can be used for, however they usually have a wider range of uses. Funds for CIL for example, have to be spent within five years, otherwise they have to be paid back, therefore they need to be shown separately, so that there is clear evidence that they are being used within the time.

The Clerk explained that the General Reserve was the amount that was left over at the end of the financial year. It has previously been advised that councils should have between 3-6 months' worth of expenditure to keep the council running in an emergency, however the parish council do not need this level because they have adequate ear marked reserves. The Clerk went on to explain that the parish council's policy stated that the General Reserve should lie at one month's worth of expenditure, as virements from ear marked reserves can be made when necessary.

Members felt that this policy reflected what the council agreed, therefore, did not see a need for it to be changed.

**Recommendation:** No changes to be made to the current Reserves Policy. Officers to reference the reserve policy with regards to sinking funds in the response back to the auditor.

**b) To consider contribution to Reserves and spending from Reserves for current and next financial year:**

In this financial year the Berryfield Village Hall reserve is showing £425,998.00 coming into it, this was the 75% index linked s106 funding for Berryfield Village Hall. The 25% of funding for this was received in the previous financial year, so was already held in the reserve. In 2023/24 it was anticipated that the council would receive the first tranche of CIL for the new 144 housing development on Semington Road (20/01938/OUT), as the developers must start on site within one year of approval of Reserve Matters. It is expected that this will be done in the first quarter of 2023, therefore some CIL is expected in the financial year. Currently, it is unknown how much CIL the council would be getting, so this has been estimated based on a similar size development. So, the adjacent Bowood View development of 150 houses paid £112, 891.98 in total. It has been conservatively estimated that therefore this would pay c£90,000 as for fewer houses, and the housing sizes may be smaller. As this Bowood View CIL was paid at 15%, this would actually now be more like c£150,000 at 25%. This would be £90k for the Berryfield Village Hall reserve towards paying back the Public Works Loan and £60k in the shared CIL Reserve. As the Bowood View CIL was paid in three instalments, this is expected to be similar, with three payments of c£50k.

It has been estimated that the council will receive £50,000 of CIL from this development in 2023/24, with £20,000 of this being put into the 10% CIL sharing pot and £30,000 (Transfer 10) being transferred into the village hall reserve. There is also £5,000 being shown as coming into this reserve from the Beanacre battery storage, to contribute towards the solar battery at the village hall. It is expected that at year end there will be £672,617.50 spent from this reserve, this is based on £568,358.12 for the village hall construction including the solar battery less the 1.5% retention, which is due to be paid in the next financial year. There is also £99,000 to be paid back to the public works loan board, as well as £5,259.38 in interest repayments. Although, there is a separate reserve set up for the demolition of the old village hall, the total cost of demolition was £7,578.72, and was therefore more than what was held in the demolition reserve. This leaves a total of £2,578.72 to come out of the Berryfield Village Hall reserve with £5,000 of this coming out of the demolition reserve. With regards to expenditure for 2023/24 there is £114,721.03 showing as spent which is to pay £11,719.03 for the 1.5% retention due to Rigg construction on 5<sup>th</sup> September 2023, as well as paying back part of the loan capital and interest repayments.

The parish council had previously set up a separate reserve for the demolition of the old village hall, which stood at £5,000 following an estimated budget figure being given by a local contractor for this. In this financial year the old village hall was demolished in December 2022 following the successful completion of the new village hall, therefore this reserve is showing £5,000 being spent with no further funds being

put in. As noted above under the Berryfield Village Hall reserve, the actual total cost of demolition was £7,578.72, therefore the £2,578.72 has been taken out of that reserve. As this reserve was set up for a specific purpose, which has now been undertaken, there will be no further funds going into it in the 2023/24 financial year, therefore this reserve can be closed down.

There have been no further funds put into the Shaw Hall reserve for the next financial year, so this stood at £4,400.

The East of Melksham Community reserve still stood at £315,029.94, which was all of the CIL that the council received for the land East of Spa Road development (Hunters Wood/ The Acorns). Following a Community Governance review, this development was transferred into the Melksham Town boundary in April 2021. The parish council felt that this money belonged to the residents of that development and following a legal agreement put into place, detailing what the parish council expected the money to be spent on, namely the provision of a community centre, resolved to pay this in December 2022. The whole reserve amount was expected to be paid to Melksham Town Council in this financial year, therefore this reserve will stand at £0 in the 2023/24 financial year and will be closed down.

In August 2022 the parish council moved out of their temporary office accommodation at the Bowerhill Sports Pavilion and into the Melksham Community Campus. The total expenditure on the office relocation was £2,600 which has been shown as coming from the office relocation reserve. The remaining £256.53 has been put towards the legal fees for the campus lease, which leaves £0 in the reserve at the end of this financial year. As the council signed a 10-year lease in August 2022 no funds have been added into this reserve for 2023/24, leaving it standing at £0 at the end of that financial year.

The photocopier replacement reserve still stood at £1,200, it had been budgeted that this would be replaced in this financial year as part of the office move. This was reassessed prior to the office move and officers felt that it did not need to be replaced at that time as it seemed to be working well. There was also a question about whether the moving company would charge an additional fee to move the photocopier, as they did when the office moved from Crown Chambers to the pavilion. If this was the case it had previously been felt that it wouldn't be worth paying this fee as the photocopier was coming to the end of its life, so it would be more cost effective to purchase a new one. Following consultation with the moving company this was more to do with the access out of the Crown Chambers building, rather than the photocopier, therefore it has not been replaced. This reserve is showing the whole amount being spent out of it in 2023/24, following a conversation with the photocopying engineer it is understood that the manufacturer is no longer making parts for the model photocopier the council has. This means that it will become increasingly difficult for the photocopier company to obtain replacement parts. Following this new information, it is anticipated that a new photocopier will be needed in the 2023/24 financial year. As the parish council drive towards a more paperless environment, agenda packs are being sent out to most councillors electronically, the hope is that the council will not need to purchase such a high-capacity photocopier. Councillors asked officers to look into lease options as well as for outright purchase.



It has previously been agreed that for the Bowerhill Sports Field & Pavilion capital replacement reserve, the CIL from Pathfinder Place should be used for any works during the life of the housing development build. There is £5,000 (Transfer 8) shown as being transferred from the CIL reserve into this reserve for this financial year, however no transfers have been made into this reserve for the next financial year. Members felt that the £2,148.21 (Transfer 13) in the Covid grant reserve should be transferred into the Bowerhill Sports Field Maintenance reserve, which makes the total amount transferred into the reserve in this financial year £7,148.21. The Covid grant reserve will now be closed down. During this financial year the parish council replaced the CCTV at the pavilion, which had not been budgeted for, therefore £2,300 is being spent from the reserve.

The Bowerhill Sports Field Annual Sum is a reserve used for the projected annual shortfall between income and expenditure for the sports field. Whilst £18,000 had been budgeted as coming into this reserve for this financial year, it is acknowledged that any budgeted shortfall for the pavilion expenditure has already come out of the precept, therefore this was not required to be transferred into a reserve. In this financial year £2,520 has been shown as coming out of the reserve, which is £555 for the increase in gas prices, £500 for cutting back the hedge at the sports field and £1,465 for moving the middle pitch away from the hedges if this proceeds.

The Shaw Playing Field improvement project has no funds left in the reserve, as the money had been spent in the previous financial year. As this reserve was only set up for this specific purpose this can now be closed down.

The replacement play area safety surfacing and equipment long term capital reserve is for the future refurbishment of the play areas. For this financial year £15,084 has been shown as being spent, this is for works that may be required at the new Whitworth Play Area (Bowood View, Berryfield) for a tarmac path if not provided by Bellway Homes, and potentially for safety surfacing under the teen shelter. There is £5,000 being shown as spent in the next financial year for replacing equipment and surrounding safety surfacing at Beanacre Play Area, as the council have been monitoring for some time the wooden equipment at this play area. The council have not put any more funds into this reserve for the 2023/24 financial year, as the council have previously resolved to use CIL from future developments.

There have been no further funds put into the Shurnhold Fields capital reserve as any future funding will come from CIL. It is expected that the car park and improvement project will be completed in the next financial year, so £10,000 is showing to come from this reserve. It was noted that £5,000 of the money in this reserve was ringfenced from area board grant funding for this project, with the other £5,000 previously being put into this reserve by the parish council.

No further funds had been put into the Recreation & Sports Facility Enhancement reserve for next year. For the defibrillator replacement reserve, it is anticipated that all seven defibrillators will need to be replaced in the next financial year, so this reserve is showing all of the reserve being spent.

No further funds have been put into the General Highway & Footpath reserve as expenditure for LHFIG (Local Highway and Footway Improvement Group) contributions will come from CIL.

In this financial year £1,443.47 has been shown as spent from the legal fees reserve. This was for costs towards the Campus lease as well as £500 estimated for the Berryfield and Shaw Village Hall leases. There have been no additional funds added into this reserve in the 2023/24 financial year.

It was felt that as there was no real visibility of any flood prevention work being done in Whitley or Shurnhold, the funds from the Contribution to Wiltshire Council/Environment Agency reserve should be transferred into the Community Project/Match funding reserve. This reserve could still be drawn upon should these works ever come to fruition. There is £5,000 (Transfer 12) being shown as transferred to the Community Project/Match Funding reserve in this financial year. No further funds have been added into this reserve for the next financial year.

The Election reserve currently stands at £14,000 with no expected expenditure showing in this financial year. The Clerk advised members that she had received some communication from Wiltshire Council with regards to councils being required to contribute towards main election costs from the May 2025 elections onwards. It was however, currently unclear as to how much councils would be expected to pay towards these costs. Following the Clerk chasing this information up with the Wiltshire Council elections team, she had received an email earlier in the day which provided some detail. Wiltshire Council advised for contested elections it would be around £1.70 per elector, however this may be increased due to printing and postage costs. The Clerk advised members that if all parish elections were contested it would cost the council around £9,000, which was currently showing as going into this reserve for next year. She queried whether members wished to make provision for this in this financial year or the next. It was noted that for contested by-elections the parish council would have to pay the full amount and the £14,000 in the reserve was specifically for this purpose. Councillor Baines highlighted that within the £14,000 already in the reserve this was based on the council providing polling cards and wondered whether this was something the council needed to revisit. He explained that it didn't appear to significantly increase the turn out for elections and felt that it may be more cost effective to widely publicise the elections in the Melksham News. The Clerk advised that the Melksham News covers a large part of the parish area with the exception of Redstocks and Sandridge, but the council have hand delivered leaflets to these houses before. The Clerk advised that she would put polling cards onto the Full Council agenda for members to review their requirement. Members felt that the £14,000 already in reserves should be used for the May 2025 elections and if there was a by-election in the meantime, the council would have time to top up the reserve. The council therefore put no funds into the reserve for the next financial year.

For this financial year there is £220 showing as expenditure being spent from the Staffing Contingency reserve, which was for the additional hours for the Allotment Warden to undertake the ROSPA Play Area Inspector qualification and holiday cover for the Caretaker.

The Replacement of Council Assets (contingency) reserve is for the replacement of items that have not been insured due to their low value or for things like Wiltshire Council bus shelters that they will remove if damaged, not replace. In this financial year £645 was showing as expenditure for the Shaw brick bus shelter repair. No funds have been put into this reserve for 2023/24, however £2,000 has been shown

coming from this reserve for VE day planters which was still an outstanding action to do. It was agreed that perhaps this Reserve, which was used for repair, replacement, new items would be better renamed Street Furniture reserve.

No funds have been added into the General Contingency reserve, however £2,100 has been showing as spent for Neighbourhood Plan#2 expenditure, as the parish council have committed to funding anything additional out of this reserve. It is estimated that there will be an additional £7,500 to cover for the Neighbourhood Plan, which is outside the grant that is held by Melksham Town Council. The expenditure shown being spent from this reserve was the parish council's 30% share of the Neighbourhood Plan costs, with the remaining 70% of the cost being paid by Melksham Town Council.

The CIL reserve shows a balance of £7,208.26 coming into the reserve this year with one transfer going out and into the Bowerhill Sports Field Capital Replacement reserve (Transfer 8). For the next financial year there was £30,000 being shown as coming into the reserve with this being transferred out and into the Berryfield Village Hall reserve (Transfer 10).

For the CIL 10% sharing pot with Melksham Town Council £4,805.49 was being shown as coming into the reserve this financial year. There is £20,000 being shown as coming into the reserve in the next financial year, which is the estimated income for the 144 dwellings on Semington Road, but this is only a very rough estimate as the full CIL income is currently unknown.

The Sandridge Solar Farm reserve was showing £16,119.14 of income that has actually been received in this financial year, with £9,626.00 expected to be spent. For the 2023/24 financial year £12,000 has been shown as income coming in to the reserve with £32,766 expected to be spent. It was very difficult to estimate the amount that the council would receive each year, this was due to the solar farm funding being proportioned between different parishes depending on how many properties they have within the 2.75km radius. Members wished to be cautious when estimating the income for the next financial year due to the fact that it can fluctuate, therefore have estimated a lower amount of income for the next financial year as more houses in the eligible area are being built in the Town parish.

The Shurnhold Fields maintenance reserve is for funding that was ringfenced from a s106 agreement and is held by the parish council on behalf of the joint project with Melksham Town Council. There is no funding coming into the reserve this year or next, however there was expected expenditure of £2,000 this year and £2,000 next year. This was for things such as the annual grass cut, petrol for the mower and caretaking duties including bin emptying.

It is anticipated that the parish council will receive the £58,000 s106 funding for the Davey Play Area (Pathfinder Place) in this financial year. This money will be shown as a ringfenced reserve and only able to be spent on the maintenance of the play area. It is expected that this play area will be adopted this financial year, however no spend has been shown from this reserve as its not anticipated that any safety surfacing cleaning or inspections will be done and at this site there are no grasscutting or bin emptying requirements. In the 2023/24 financial year £176 is showing as being spent, which is for the ROSPA annual independent inspection and

quarterly play area inspections. This has not included any spend for safety surfacing cleaning as the council will trial not cleaning the surfacing at this site to see the condition of it in a few years' time, compared to the surfacing at Bowood View Play area where the surfacing will be cleaned.

Four new reserves have been set up this year which are all for ringfenced funds. There is a new reserve set up for any ring fenced funding from Wessex Water for a Beanacre Community Project reserve which is for any compensation received to the parish council for the planned sewage works. A reserve has been set up to show the Scottish and Southern Electricity Networks (SSEN) money received for Melksham Community Support for the emergency planning from their SSEN Resilient Communities Fund. This reserve is showing the £8,361 that has already been received in the bank this year, with £7,000 expected to be spent. For the next financial year, it was expected that £680.50 will be spent.

There is a reserve that has been set up to show the Berryfield Public Art Fund from Wiltshire Council. There was still some money left over from the public art and it has been suggested that the remaining funds could be either transferred to the parish council or the new Berryfield Village Hall Trust to be spent on the maintenance of the art work. This reserve is showing £3,800 coming into the reserve this year with no money spent out of it this financial year or next.

Community Action Whitley and Shaw (CAWS) have enquired about the parish council purchasing a third speed indicator device (SID), so that it can be erected in areas around Shaw and Whitley more often. CAWS have offered to pay for the capital of the SID if the parish council paid for the ongoing maintenance. The Clerk explained that if it was decided that another SID was not purchased this would not impact the precept as it was shown as income coming in this financial year, with the expenditure next year showing as coming from that reserve.

**Recommendation 1:** The Full Council to consider whether they should provide polling cards for elections or whether alternative cost-effective solutions could be used; such as advertising in the Melksham News.

**Recommendation 2:** The parish council put the following into Earmarked Reserves at year end 31<sup>st</sup> March 2023.

Reserves for major project 2022/23

New Village Hall, Berryfield (From s106)	£425,998.00 ✓	425,997.78
CIL 10% Sharing Pot with MTC	£ 4,805.49 ✓	sticl
Sandridge Solar Farm Reserve	£ 16,119.14 ✓	
Davey Play Area Maintenance Fund (From s106)	£ 58,000.00 X	NIL
NEW RESERVE SSEN MCS Emergency Plan	£ 8,361.00 ✓	
NEW RESERVE Berryfield Village Hall Public Art	£ 3,800.00 X	NIL
NEW Reserve CAWS SID#3	£ 2,500.00 X	NIL
CIL (Community Infrastructure Levy) funds received	£ 7,208.26 ✓	7,208.24
	<b>£526,791.89 X</b>	<b>462,491.65</b>

**Recommendation 3:** The parish council put the following into Ear Marked Reserves for the year 2023/24.

<u>Reserves for major project 2023/24</u>	
New Village Hall, Berryfield (From CIL)	£ 5,000.00
CIL 10% Sharing pot with MTC	£20,000.00
Sandridge Solar Farm	£12,000.00
NEW RESERVE Wessex Water funding (Beanacre Community project)	£ 5,000.00
CIL (Community Infrastructure Levy) funds received	<u>£30,000.00</u>
	<b>£72,000.00</b>

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 (min.329/22) on the budget review.

**Recommendation 4:** The parish council spend the following amounts from Earmarked Reserves in 2022/23.

<b>Spending from Reserves 2022/23</b>	<b>2022/23 Budget Spend (aged Jan 2022)</b>	<b>2022/23 Anticipated Expenditure (up to 31/03/23)</b>	<b>ACTUAL</b>
New Hall, Berryfield	£854,259.38	£ 672,617.50	<del>668,021.59</del> 665,481.59
Disposal of Old Berryfield Village Hall	£ 5,000.00	£ 5,000.00	✓
East of Melksham Community Centre (Transferred to Melksham Town Council)	£ 0.00	£ 315,029.94	✓
Office Relocation	£ 1,000.00	£ 2,856.53	✓
Photocopier Replacement	£ 1,200.00	£ 0.00	✓
Bowerhill Sports Field Long Term Capital Replacement	£ 0.00	£ 2,300.00	✓
Bowerhill Sports Field Annual Sum	£ 0.00	£ 2,520.00	x 1,145.00
Replacement Play Area & Safety	£ 0.00	£ 15,084.00	x 2,125.00
Surfacing equipment capital replacement			NIL
Legal Fees	£ 0.00	£ 1,443.47	x 443.79
Staffing Contingency	£ 0.00	£ 220.00	x 386.66
Replacement/ Renewal of council assets contingency	£ 0.00	£ 645.00	✓
General Contingency - FOR NHP	£ 2,000.00	£ 2,100.00	x 3,765.23
CIL (Community Infrastructure Levy)	£ 30,065.00	£ 30,065.00	x 20,938.96
Sandridge Solar Farm Community Fund	£ 32,776.00	£ 9,626.00	x 8,746.00
Shurnhold Fields Open Space	£ 1,700.00	£ 2,000.00	x M, 980.34
Davey Play Area	£ 750.00	£ 0.00	
NEW Reserve SSEN Ringfenced reserve For MCS in Emergency Plan	£ 0.00	£ 7,000.00	x NIL.
	<b>£928,750.38</b>	<b>£1,068,507.44</b>	x <del>1,047,323.04</del> <del>1,046,343.04</del> <u>1,031,259.04</u> £ 1,028,791.04

**Recommendation 5:** The parish council spend the following amounts from Earmarked Reserves in 2023/24:

New Hall, Berryfield	£ 114,741.03
Photocopier Replacement	£ 1,200.00

Replacement Play Area Safety Surfacing & Equipment Capital Replacement	£ 5,000.00
Shurnhold Fields Capital Replacement	£ 10,000.00
Defibrillator Replacement	£ 10,850.00
Replacement/ renewal of council assets know renamed as Street Furniture	£ 2,000.00
CIL (Community Infrastructure Levy)	£ 15,500.00
Sandridge Solar Farm	£ 32,776.00
Shurnhold Fields Open Space	£ 2,000.00
NEW Reserve SSEN Ringfenced reserve For MCS in Emergency Plan	£ 680.50
NEW Reserve SID 3	£ 2,500.00
Davey Play Area	£ 176.00
	<b>£197,423.53</b>

**Recommendation 6:** The parish council transfer the following amounts between Earmarked Reserves in 2022/23 & 2023/24:

Transfer T8- Move £5,000 from CIL to Bowerhill Sports Field Maintenance long term capital in 2022/23.

Transfer T10- Move £30,000 from CIL to New Hall Berryfield in 2023/24.

Transfer T12- Move £5,000 from Contribution to Wiltshire Council /Environmental Agency to Community Projects/ Match Funding in 2022/23.

Transfer T13- Move £2,148.21 from Covid Grants from Wiltshire Council to Bowerhill Sports Field Maintenance long term capital in 2022/23.

#### **Summary of Reserves**

Opening Balance of Reserves as at 01/04/2022	£1,309,037.31
Revised Reserves for Major Projects 2022/23	£ 526,791.89
Revised Spending from Reserves 2022/23	-£1,068,507.44
Revised adjustment to/from Reserves 2022/23	-£ 541,715.55
<b>Total Reserves at end of 2022/23</b>	<b>£ 767,321.76</b>

Opening Balance of Reserves as at 01/04/2023	£ 767,321.76
Reserves for Major Projects 2023/24	£ 72,000.00
Spending from Reserves 2023/24	-£ 197,423.53
Adjustment to/from Reserves 2023/24	-£ 125,423.53
<b>Total Reserves at end of 2023/24</b>	<b>£ 641,898.23</b>

#### **328/22 Solar Farm Community Funding**

- a) **To consider appropriate potential income figure for 2023/24 (fluctuates due to share of housing within 2.75km radius of Sandridge Solar Farm)**

It was noted the income that was received for the solar farm in 2022/23 was £16,119.14. The Clerk explained that it was very difficult to anticipate how much would be received from the solar farm funding, as it depended on the number of dwellings in the parish with the 2.75km radius. She explained that more houses from

the East of Melksham Development (Hunters Wood/ Acorns) are going to be in the radius, as these houses reside in the Town, this will reduce the parish council's proportion. It was felt that due to the fact that it was expected that the parish's proportion may be reduced, members wished to be cautious, therefore have estimated £12,000 as income coming in from the solar farm in the next financial year.

**b) To consider spend of Solar Farm funding for current and next financial year.**

It was noted that the council had already set out principles to spend solar farm income on maintenance items, such as the erection of the speed indicator device, as this was a long-term funding source. The Clerk explained that the council had previously resolved that any expenditure relating to the Bowerhill Sports Field improvement should come from CIL, however there was not enough CIL funds left for 2023/24, therefore this has been shown as coming from solar farm funding. It was also noted that some time ago the parish council felt that the Falcon Way bus shelter should come from CIL, even though it was capital expenditure as it fell within the 2.75km radius of the solar farm, so was a good candidate to come from this funding source.

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

Balance brought forward from 31 <sup>st</sup> March 2022	£29,068.47 ✓	
Amount received in 2022/23	£16,119.14 ✓	
<b>TOTAL FUND AVAILABLE</b>	<b>£45,187.61 ✓</b>	
<u>Anticipated spend in 2022/23</u>		
Weedspraying	£ 2,407.00 ✓	
Erection of SID on fortnightly basis (x2 for part of year)	£ 1,279.00 ✓	ACCRUAL
Play Area/ MUGA Safety Surfacing Clean	£ 3,300.00 ✓	
Roundabout grass cutting and maintenance (ex Carson)	£ 2,640.00 x	1,760.00
<b>TOTAL SPEND IN 2022/23</b>	<b>£ 9,626.00 x</b>	<b>8,746.00</b>
<b>Anticipated balance as at 31<sup>st</sup> March 2023</b>	<b>£35,561.61 x</b>	<b>36,441.61</b>
<b>Anticipated receipt in 2023/24</b>	<b>£12,000.00</b>	
<b>TOTAL FUNDS AVAILABLE</b>	<b>£47,561.61</b>	
<u>Anticipated spend in 2023/24</u>		
Falcon Way Bus Shelter & RTI	£16,500.00	
Safety surfacing clean for play areas & MUGAs less trial site x 1 per year	£ 4,050.00	inf.
Tree Inspections and resulting tree work	£ 2,300.00	
Roundabout grass cutting and maintenance (ex Carson)	£ 2,904.00	
Weedspraying	£ 2,684.00	
Erection of SID on fortnightly basis (x3 devices)	£ 1,838.00	
Street Furniture	£ 1,000.00	
Bowerhill Sports Field playing field improvement (2 x adult pitch vertidrain)	£ 1,500.00	
<b>TOTAL SPEND IN 2023/24</b>	<b>£32,776.00</b>	

**Anticipated balance as at 31<sup>st</sup> March 2024**

**£14,785.61**

**329/22 Budget**

**a) To review and consider Budget for 2022/2023 against anticipated position at year end; and estimate for 2023/2024**

Members reviewed the anticipated income and expenditure until year end for the current financial year and the proposals for the financial year 2023/24.

**Income**

The council had originally budgeted for £274,895.75 of income coming in this financial year, which is largely different from the expected income for this year which is £782,361.25 (figures include the precept). This is mainly due to the parish council expecting the £425,998.00 (75% index linked) s106 contribution for Berryfield Village Hall to come in the last financial year. The £58,000 s106 funding for the maintenance of the Davey Play area at Pathfinder Place was also expected to come in the previous financial year, however due to hold ups with Taylor Wimpey finishing the remedial works before the council take over the ownership of it, this income wasn't received. It is expected that the play area will be handed over before year end in the current financial year, therefore this amount has been shown as expected income. There was still £3,800 left over in the public art budget for the ongoing care and maintenance for the Berryfield Village Hall public art work, this was from the s106 funds held at Wiltshire Council. This amount has been shown as coming in this financial year from Wiltshire Council to be either held in a ringfenced reserve by the parish council or transferred over to the new Berryfield Village Hall Trust. There has been £31,000 estimated as coming in the next financial year, this is based on £20,000 coming from the Land at Semington Road (144 dwellings) for a footbridge from this development to the Bowood View development, however it was noted that this was still unknown at present, but was still being shown as budgeted for next year. Also, budgeted was £11,000 for playing field contribution from the land west of Semington Road planning application.

It is expected that the council would receive £5,000 from the Beanacre battery storage, which wasn't foreseen at the time of budgeting. It was also budgeted that £5,000 would come in from the Sandridge Solar Farm Community Funding in this financial year, however the actual amount received was £16,119.14. For the 2023/24 financial year, £27,000 has been estimated as coming in under the solar farm budget heading, this was made up of £15,000 coming in from JBM Solar projects for Wick Solar Farm in Beanacre and £12,000 as coming in from the Sandridge Solar Farm. As previously explained under Sandridge Solar Farm, it was difficult to anticipated the amount of funding that will be received from this each year, therefore the council have taken the conservative approach when estimating this income.

It has been estimated that the council will receive £500 in interest this year, this was not budgeted for at budget setting due to the interest rates being very low at the time. This was something that was verbally mentioned by the internal auditor when



he visited the parish council, as interest rates had now gone up. The Clerk had enquired with the bank what their interest rates were for Fixed Term Deposits and they are now much higher than during Covid, so would be worth doing. This was an agenda item later on in the meeting for members to discuss. For the 2023/24 financial year it is estimated that £2,500 would be received in interest.

With regards to grants and donations, in this financial year the council received £8,361 from Scottish and Southern Electricity for Melksham Community Response following a successful grant application. This was for the emergency plan element of the project, which included funding for making and distribution of fridge magnets with the emergency number on and funding for the phone line and lamplight database. There was also £2,500 estimated as coming in this year following a kind offer from a resident of Bowerhill, to fund a defibrillator at Pathfinder Way. For 2023/24 £12,500 has been estimated which is possible jubilee grant funding for the Bowerhill Sports Field outdoor gym equipment and £2,500 for the possible donation from CAWS for a third speed indicator device. It was noted that this has not been confirmed yet, but the expenditure for moving it every fortnight was budgeted for, therefore it was prudent to include this in the potential income coming in.

The income for the Bowerhill Sports Field was on par with what was expected to be received in this financial year. As covid restrictions were eased, football organisations were able to undertake their full programme of activities. For the 2023/24 financial year the income has been reduced, due to a number of unknowns with the number of bookings that the council may receive. Members wished to be cautious when estimating the amount of income, therefore have estimated £6,135 as coming in. There was also an unknown with regards to whether the council may need to become VAT registered as discussed earlier on in the meeting, which could affect the amount the council charge hirers. It was noted that later on this year the council will be reviewing their hire charges, therefore the amount charged may change, but this was difficult to predict at this time.

The allotment income is expected to be similar to what had been budgeted for this financial year, with the same amount of income budgeted for the 2023/24 financial year. The allotment year runs for 1<sup>st</sup> October until 30<sup>th</sup> September each year, so falls within two financial years. Accruals are made at year end transferring 50% of the amount received into the next financial year. It can also be difficult to anticipate the amount of income that will be received in any one year, as the council charge double the residential rate to residents who live outside of the parish. It is unknown how many plot holders will give up their plots each year, and how many non-residents will take over.

As per the internal auditor's recommendation in the last financial year, money received for joint projects cannot be netted off against the expenditure, therefore these are shown as income coming in.

**General Account Income (Excluding Precept):**

Budgeted for 2022/23	£ 65,560.00	
Anticipated for 2022/23	£535,084.75	
Proposed for 2023/24	£141,570.00	# error on spreadsheet omitting £50k CIL from the Income Column on main Budget

**Jubilee Sports Field Income:**

Budgeted for 2022/23	£	9,150.00
Anticipated for 2022/23	£	9,075.00
Proposed for 2023/24	£	6,135.00

**Allotment Income:**

Budgeted for 2022/23	£	2,483.00
Anticipated for 2022/23	£	2,512.50
Proposed for 2023/24	£	2,512.50

**TOTAL PROPOSED INCOME FOR 2023/24: £150,217.50**

**Expenditure**

The parish council's expenditure used the following three budget headings to reflect the information included with residents' council tax bills, namely; Administration, Parish Amenities and Community Support.

**Administration Costs:**

It is anticipated that £150 will be spent on members training in this financial year, this is a reduction on the original amount budgeted for. It is expected following the resignation of Councillor Mary Pile that the new co-opted councillor will wish to undertake some councillor training and it is expected that the councillor safety training, which was postponed in September will be rescheduled for early 2023. For next year £180 has been budgeted for members training.

Postage costs for this year are more than originally budgeted for, this was because at the time of budget setting, it was envisioned that the council would move to paperless agendas packs. This was only implemented in October 2022 following the council's office move; therefore, the costs are much higher than originally expected. It is anticipated that £850 will be spent this financial year on postage. It is noted that there will still be some cost for postage as the council still send out notices to the noticeboard volunteers each week as well as annual allotment letters. For the 2023/24 financial year it is anticipated that £600 will be spent on postage for the above reasons. Photocopying was also higher than budgeted for, with the expected spend at year end being £1,800 for the same reasons as described above under postage. Next year it is expected that the photocopying charges will be much less with £750 budgeted.

The office phone and broadband charges are expected to be lower than budgeted for this financial year, this was due to the council changing their phone system following the office move to a Microsoft system. This system works well with the council's Office 365 package and is an add on to the system. The charges for this new phone system are much lower than the previous phone system which has reduced the phone costs. The council also changed to Plusnet for their broadband when they moved to the Campus, the charge for this per month is £33.90 on a two-year contract. For the next financial year, the estimated costs under this heading have been significantly reduced with a budgeted figure of £850 which includes the phone and broadband costs.

Room hires and online meeting subscription costs are much higher than budgeted, this was due to the fact that the parish council had to leave their temporary meeting, which had been kindly provided as a community benefit and hold them at the Melksham Rugby Club until the Campus move. In 2023/24 £300 has been budgeted as the council would only need to pay for room hire for meetings that are held off site, such as the annual parish or planning meetings for large applications. Most of this budgeted cost was for Zoom subscriptions, the Clerk explained that there was a potential cost saving for this as MS Teams was within the council's Microsoft package so this could be used instead of Zoom. She explained that during covid Zoom was more user friendly for people to use, however Teams has now caught up, she suggested that this was something the IT Working party could consider when they next meet.

Following the move to the Campus, the council purchased some new equipment, such as a dishwasher, fridge and IT items to allow for online meetings. It was originally budgeted that the council would replace the photocopier in this financial year, but as already explained it was still working at this current time. In the next financial year, it was anticipated that the photocopier would need replacing so £1,200 was showing as being spent from reserves. Councillor Glover queried whether officers had looked into costs for leasing a new photocopier, the Clerk explained that she hadn't, but this was something that could be looked into.

The parish council have agreed a 10-year office lease with Wiltshire Council, which includes building repairs and utility costs. The estimated cost to the end of this financial year was £6,920 as the council moved in July, which was part way through the year. For 2023/24, £11,373 has been included in the budget as per the signed lease agreement with Wiltshire Council.

Due to the fact that cleaning materials for the office was such a small value cost code, members felt that this should be included in the admin and stationary costs and this cost code closed down. The Clerk explained that the cost code was only set up for when the council had an office cleaner at Crown Chambers, to distinguish between the costs of materials and the cost of the cleaner.

For staffing costs, it was noted that even though all staff received a £1 increase per hour on their hourly rate, the estimated year end was still within budget. As it was unknown with regards to any staff increase if any for the next financial year, these have been estimated at 2%. It was noted that the Caretaker and Allotment Warden's salaries were included under parish amenities.

Staff training was much higher than budgeted for this year, this was mainly due to the Allotment Warden undertaking a ROSPA course as well as funds available for the Finance and Amenities Officer to undertake the FILCA qualification shortly. For next year £200 has been budgeted for staff training.

Staff DBS checks are estimated to be more than budgeted for, this was because the Caretaker needed his renewed and at the Staffing Committee in late 2022 it was recommended that all staff members should have a DBS check. This means that the Finance and Amenities Officer would also need one as well. There was currently a hold up with regards to which check the staff should have done (either

enhanced or basic), following correspondence with Wiltshire Council advising that only specific job roles can have the enhanced check. This was still being investigated by officers to ensure that the checks that can be done are adequate for the council's requirements. In the next financial year there was some budget provision for the Parish Officer to have hers renewed.

**Recommendation 1:** The IT Working Party to consider the options around using Teams instead of Zoom for council meetings.

**Recommendation 2:**

**Administration Costs (Including office staff):**

Budgeted Expenditure for 2022/23	£151,511.00
Anticipated Expenditure for 2022/23	£146,258.00 with £4,300 coming from reserves
Proposed Expenditure 2023/24	£142,618.00 with £1,200 coming from reserves

Parish Amenities:

In this financial year the amount spent on defibrillators was expected to be over budget, this was due to the purchase of a new defibrillator at Berryfield Village Hall and the potential purchase of one for Pathfinder Way. As explained under income, the council have received an offer of donation for a new one on Pathfinder Way, so this will offset the overall spend on parish amenities. As previously explained any income received for a specific item was unable to be netted off of the cost code the expenditure has been attributed to, therefore has to go into an income cost code. It was expected that as at year end £6,750 will have been spent under the defibrillator cost code against a budgeted spend of £1,035. The other costs associated under this cost code were for the annual maintenance of the defibrillators, which included online access to the Webnos database system, replacement consumables and an annual service. The parish council have also previously resolved to arrange for some community access defibrillator training sessions to make the community more aware and give them more confidence in using one, which has come out of this cost heading. For the 2023/24 financial year it is estimated that £12,430 will be spent from this cost heading, with £10,850 coming from reserves. This is because it was highly likely that the defibrillators around the parish would need to be replaced, as they have a life span of around 8 years. The rest of the costs are for the annual maintenance and the potential for any replacement defibrillator to be relocated from the New Inn to the phone box near Berryfield Play Area.

The estimated spend this current year for safety surfacing cleaning was a lot less than originally budgeted for, this was because the parish council had originally expected that they would undertake two lots of safety surfacing cleaning, one in the spring to get ready for the summer usage and one in the autumn to get ready for winter. The surfacing clean was undertaken in the spring, however the council carefully considered this principle, whilst looking at quotations for the autumn surfacing clean and felt that this clean shouldn't be done this year. This was following some advice the Clerk had received, advising that it may be better for the council to invest in a safety surfacing repair kit due to the high cost of cleaning the surfacing twice a year. It was noted that the cost for the safety surfacing cleaning

was coming from Solar Farm funding, therefore, £3,300 has been shown as this was now the expected cost to year end. Following the decision made for this current year, £4,050 has been budgeted for the next financial year to come from solar farm. This is for the provision of one safety surfacing clean instead of two, including a rise for inflation. The council have also resolved to trial only cleaning one of the two new play areas to assess both their conditions in a few years' time which has been included in the budgeted cost. It was noted that as Whitworth Play Area (Bowood View) was much closer to a water source, as was near to the new village hall it would make more sense to trial this one and leave the Davey Play Area (Pathfinder Place).

The Parish Insurance was a little bit more than anticipated in the current financial year, this was due to additional items being purchased and requiring to be insured. For example, the council purchased an additional speed indicator device this financial year as well as new items for the office, which all needed to be insured. It was noted that the council were currently in a long-term agreement with their current insurance provider, however the current financial year was the last year of this agreement. For the next financial year, it has been anticipated that the parish insurance would be £5,234 which has allowed for an 11.5% increase due to the cost of inflation.

There wasn't anything budgeted for new equipment for amenities staff in this financial year, however the Allotment Warden has requested a new strimmer to use at the allotments due to the petrol one being too heavy to use effectively. He has asked for a rechargeable battery one, which he was happy to charge at home, therefore £150 has been budgeted for this. Councillor Glover explained that following his experience with this type of equipment, a spare battery may be needed as well, so this should be purchased with the new strimmer. It was not expected that any new equipment would be required by the amenities staff in the next financial year, therefore no amount has been budgeted.

The Clerk explained that the council undertook tree inspections on all parish owned trees every 27 months, so that it was always done in different seasons. This was due in the next financial year, so £2,300 has been budgeted in 2023/24. This is including for any tree work, which is required as a result of the tree inspections. The cost of the inspection and works are shown as coming from Solar Farm funding.

Repairs and maintenance in the parish was significantly more than the budgeted £300 for this financial year. This was mainly due to the parish council being handed back the maintenance of the ex-Carson Tyre roundabout, following the retirement of the contractor who was doing it for free as a community benefit. The £2,640 estimated amount for this is to come from Solar Farm funding. The council also repaired one of the brick bus shelters at Shaw at a cost of £645 which has been shown as coming from reserves. It has been budgeted that £3,904 will be spent in the next financial year with £2,904 for the roundabout maintenance to come from Solar Farm funding. Councillor Glover highlighted that this was such a large cost to the council to continue maintaining this roundabout and queried whether this could be handed back to Wiltshire Council. The Clerk explained that if the council wished to hand the roundabout back to Wiltshire Council, it would have to be put back down to grass. Members felt that the cost associated with re-seeding this ready for it to be in a position to hand back to Wiltshire Council should be explored. The

Clerk explained that she would also contact Dick Lovett to see whether they were still interested in sponsoring the roundabout in the meantime.

For Village Halls and Play Areas the budgeted amount of £15,000 was expected to be spent this financial year. There is provision for a tarmac pathway at the Whitworth Play Area (Bowood View), should the developers decide not to do these works, as well as replacing the surfacing under the teen shelter in this play area. This was following comments made by the ROSPA inspector for this play area regarding the surfacing around the teen shelter. The surfacing was currently concrete and the inspector felt that there should be safety surfacing underneath. The expenditure for this has been shown as coming from reserves, if the council do these works it is expected that it would be in the first quarter of 2023. For 2023/24 £6,500 has been budgeted for replacement of wooden equipment at Beanacre Play Area, which the council have been monitoring for some time, as well as some funds for picnic tables and benches. It is shown that £5,000 of this would be coming from the replacement play equipment and surfacing reserve.

The construction of the new Berryfield Village Hall started on 4<sup>th</sup> January 2022 and was handed over to the parish council on the 5<sup>th</sup> September 2022. The breakdown of costs associated with Berryfield Village Hall have been detailed under agenda item 5.

It was expected that the £315,029.94 for East of Melksham CIL would have been transferred over to Melksham Town Council in the last financial year, therefore there was nothing budgeted to come from this cost code for the current year. It was now expected that this money would be transferred over in this financial year, as the parish council resolved in December 2022 to hand this money over, following the signing of the legal agreement.

The original Shurnhold Fields maintenance budget was £1,700, it is expected that £2,000 will be spent to year end. It was noted that although Shurnhold Fields was a joint project with Melksham Town Council, the parish council was the lead council, so hold the maintenance fund which is held in reserves as a ringfenced fund. Most of the cost out of this were for caretaking duties, annual grass cut and mower petrol. In the next financial year, it was estimated that £2,000 would be spent on the things detailed above.

Parish grass cutting, bin emptying, goal maintenance and line marking area are all per the contract with JH Jones which is a 3-year contract and commenced in April 2020. The cost of this contract per year is £16,046.55 excluding VAT. It was noted that the current year was the last year of the 3 year contract and discussions have already taken place with regards to the contract commencing from April 2023. The council very much felt that in the interest of fairness to both parties, it would not be fair to enter into a long-term contract due to the current rate of inflation. The council have agreed to a rolling contract for a year, with a 10% increase and review this in a year's time, to see whether inflation rates are more stable. As such the budgeted amounts under these headings for the next financial year include the 10% rise.

Originally budgeted for street furniture was £2,500, but the anticipated spend to year end is £2,471 which was all to come from CIL. For the next financial year £3,000 has been estimated with £2,000 coming from reserves and £1,000 coming

from solar farm funding. Part of the budget is for the VE Day planters which are an outstanding action to order.

The original budgeted amount for health and safety checks at the Bowerhill Sports Pavilion is on budget for year end. For 2023/24 the budgeted amount has gone up to include for the rate of inflation.

The pavilion electricity was originally budgeted at £2,100, however it was now estimated that £1,500 will be spent to year end. This was lower than originally budgeted for, however the council offices have moved out of the building, so not being used 5 days a week anymore, in addition the council have also entered into a fixed rate contract. For next year it is estimated that the electricity will be £2,000 which has included for additional bookings, such as for the kitchen and lounge area.

Originally budgeted for the pavilion gas was £1,100, however due to the big rise in gas prices it is now expected that £2,500 will be the true cost in this financial year. The council are now in a fixed rate contract, but is much higher than originally budgeted for. From reserves £555 has been shown as coming from the Bowerhill Sports Field maintenance reserve, with £845 being vired across from the Rates budget heading as the pavilion received 100% small rate relief for this financial year. For 2023/24 it is estimated that £3,000 will be spent on the pavilion gas.

The estimated year end spend for the pavilion cleaning is less than originally budgeted; it is expected that £2,500 will be spent in the current year against a £3,000 budget. At the time of budgeting for the current financial year it was unknown what covid measures may be put back into place or whether there would be a covid outbreak from one of the football teams, which would require a deep clean. For the next financial year £2,750 has been budgeted, which takes into account a possible increase in contractor charges.

The sports field hedge maintenance was more than originally budgeted for, this was due to the fact that the contractors charged for the hedge cutting undertaken in the previous financial year in this year and no accruals were made at the March 2022 year end for this. The council undertook this again in this financial year and the £500 cost of this is to come out of the Bowerhill Sports Field annual sum maintenance reserve. It is expected that the council will do the hedge cutting again in the next financial year, therefore £578 has been budgeted for this.

In this current year the parish council received 100% rates relief, however this cannot be guaranteed each year, so this still needs to be budgeted for. The budgeted amount for this has been vired across into the gas costs for the pavilion in this financial year. For next year £835 has been budgeted again, as it is unknown whether this cost will be payable or not.

Originally budgeted for the repairs and maintenance of the pavilion and sports field was £1,500, however the council have significantly gone over this budgeted this year with an estimated spend of £5,800. The council's CCTV system at the pavilion was faulty and unable to be fixed without replacing the cameras. Unfortunately, it was increasingly difficult to obtain spare parts due to them not being made for the council's system anymore, therefore the council decided to purchase a new

upgraded system, which had not been anticipated at the time of budget setting. The £2,300 for the new system is to come from the Bowerhill Pavilion long term capital reserve. The other costs coming from this cost code was for the fallen elm tree removal at the field. It is anticipated that the council will arrange for the ventilation system and water boost pump to be serviced. For 2023/24, £1,884 has been budgeted which is £1,000 for any unforeseen repairs required and provision for the annual ventilation and cold-water pump service.

The pitch improvement budget heading (formally JSF spiking, but has now been renamed) originally budgeted for £500 to be spent in this year, however £2,000 was now expected. Shown as coming from reserves was £1,485, which is the relocation of the middle pitch should the council undertake these works. For the next financial year, £1,500 has been budgeted, which is to verti-drain the two adult 11 aside pitches and is to come from solar farm funding if undertaken.

Originally budgeted for waste collection in the current financial year was £980, however it is estimated that the true cost at year end will be £1,030. This is slightly higher than budgeted for, but it was difficult to foresee how many extra waste collections may be required. The council have also recently entered into a new contract with a new contractor at a much lower cost, so the costs should be much lower in 2023/24. For 2023/24, £600 has been budgeted, due to the new contract price.

The council had recently installed Wi-Fi at the Bowerhill Sports Pavilion and the costs for this needed to be included in the budget. It was estimated that to year end £88 will be spent. For 2023/24, £264 has been budgeted for this provision. It was noted that there needed to be a phone line at the pavilion for the alarm and CCTV system.

The allotment account shows a similar level of expenditure as budgeted for this financial year. The salary for the Allotment Warden was slightly higher, however this was due to him attending the ROSPA course and holiday cover for the Caretaker. Some of the cost under this heading will come from the Staffing Contingency reserve. The repairs and maintenance this year for the allotments is higher, this was due to paying to level out the plainings, which were delivered to the allotment car park. The £198 cost of this will come from CIL. For the 2023/24 financial year it is expected that £2,230 will be spent, which is a slight increase on what was budgeted for the current year.

**Recommendation 3:** Officers to obtain quotations to re-seed the ex-Carson Tyre roundabout and bring back to the next asset management committee for consideration.

**Recommendation 4:**

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

Budgeted Expenditure for 2022/23	£ 953,909.00
Anticipated Expenditure for 2022/23	£1,103,391.00*
Proposed Expenditure 2023/24	£ 274,386.03**



\*Includes the transfer of £315,029.94 East of Melksham CIL reserve being transferred over to Melksham Town Council, so the real cost of anticipated expenditure for the current year is £788,361.06. Coming from reserves is £1,015,416.00 (£700,386.06 without East of Melksham CIL) and includes (£677,617.50 for cost on Berryfield Village Hall), £14,565.00 from CIL and £9,626 from the Solar Farm fund.

\*\*With £147,267.03 coming from reserves (£114,741.03 for the Berryfield Village Hall project), £15,500 coming from CIL and £32,776 coming from the Solar Farm fund.

#### Community Support Costs:

For the current year the grant allocation was slightly lower than budgeted for, part of the reason for this was that a few organisations didn't come back to the council following questions raised about their applications. Also, due to covid affecting organisations, especially village halls in the previous financial year, the council increased their budget for this year. It was noted that the council had the General Power of Competence, therefore did not need to have separate budget headings between village halls and S137 etc, however was good practice in case the council ever lost this power. The budget for all grants this year was £30,800 (this was £15,000 for S137 grants, £15,000 for Village Hall grants and £800 for S144 grants) and the estimated spend to year end is £29,150. It was noted that the £14,700 for the village hall grants was to come from CIL.

*20.57pm Councillor Pafford left the room for a short time while this item was discussed.*

For 2023/24 discussions took place as to how much should be put in the budget for grants, bearing in mind the current rate of inflation which would be affecting organisations. It was felt that £17,000 should be budgeted under the S137 grant heading. With regards to the village hall grants £20,000 was budgeted, this took into account the new Berryfield Village Hall and the rates of inflation.

*21.02pm Councillor Pafford returned to the room.*

The Market Place public toilets was being discussed later on in the agenda, as the council were still awaiting to pay a bill from the last financial year. For the current year £7,500 was budgeted as this was the highest amount the parish council have agreed to pay towards them. For next year the amount is budgeted at £7,500 for the same reason.

No funds have been budgeted for Real Time Information signage in bus shelters for this year. This is because this is one of the projects that has been agreed to be funded by the 10% CIL sharing pot with Melksham Town Council, however there wasn't currently enough funds in the pot. The Clerk advised that she had spoken to the Town Council about how much was in their 10% sharing pot and they had around £8,000. It was noted that early indicative costs were around £6,000 per shelter. For next year nothing had been shown as being spent under this budget heading, this was due to the fact that, although the council expected some CIL income from the 144 dwellings at Semington Road this was not a given that this

development would happen. Members felt that nothing should be shown as being spent from this heading in the next financial year.

For the Neighbourhood Plan £2,000 had been budgeted for the current year, it was anticipated that the actual expenditure was going to be £2,100, which is to come from the General Contingency reserve. This has taken into consideration the council's 30% share of costs for additional work required from Place Studio, Melksham News adverts, possible Green Gap work and community engagement in February.

The anticipated spend for Melksham Community Support for the current year was notably higher than originally budgeted. It was expected that £7,000 will be spent this year, originally it was only budgeted that £200 would be spent. This is for the printed fridge magnets, leaflets, hotline rental and database licence which will be covered by the grant received from SSEN. It is expected that the bulk of this work will be done in this financial year with £680.50 budgeted as being spent from the grant next year. In 2022/23 it has been budgeted that there will be £11,500 of expenditure on this project. The parish council have agreed to fund part of this project to employ 0.5 FTE person to work on Melksham Community support with Age UK. The Clerk explained that herself and the Town Clerk had recently had a meeting with Age UK, who are currently producing a draft Service Level Agreement and a draft Job Description for the parish council to review at their January Full Council meeting.

**Recommendation 5:  
Community Support Costs (Including Joint Ventures):**

Budgeted Expenditure for 2022/23	£ 42,250.00
Anticipated Expenditure for 2022/23	£ 40,452.00*
Proposed Expenditure 2023/24	£ 60,635.00**

\*With £9,100 coming from reserves and £14,700 coming from CIL  
\*\*With £680.50 coming from reserves

**TOTAL PROPOSED EXPENDITURE FOR 2023/24**

Administration Costs (including office staffing)	£142,618.00
Parish Amenities Costs (incl Allotment and Bowerhill Sports Field)	£274,386.03
Community Support Costs (incl Joint Ventures)	<u>£ 60,635.00</u>
<b>TOTAL</b>	<b><u>£477,639.03</u></b>

Of this expenditure £149,147.53 is budgeted to come from reserves, with £15,500 from CIL and £32,776 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 2023/24	£2,512.50
Expenditure 2023/24	£2,230.00
Difference 2023/24	£ 282.50

This will inform the Asset Management Committee when considering whether the allotment rent should be increased from 1<sup>st</sup> October 2023.

**Bowerhill Sports Field:**

Income 2023/24	£ 6,135.00
Expenditure 2023/24	£33,714.00
Difference 2023/24	- £27,579.00

**b) To recommend virements against Budget for 2022/2023**

The Clerk explained that in this financial year the parish council received 100% rates relief, therefore the £835 budgeted was not required. It was suggested that this would be much better to be re-allocated to another budget heading and it was felt that as the pavilion gas was expected to be over budget this would be a good heading to make a virement to.

**Recommendation:** The council make a virement of £835 from the rates relief heading (4430) to pavilion gas heading (4312).

**c) To recommend Budget for 2023/2024**

The council recommended the budget for 2023/24 as per above.

**330/22 Precept**

**a) To note "Town & Parish Councils Council Tax Factsheet Nov 2022"**

Members noted the "Town and Parish Council Tax Factsheet Nov 2022.

**b) To note confirmed Taxbase number for 2023/24**

Members noted the taxbase number for 2023/24 of 2895.42.

**c) To recommend Parish Council Precept for 2023/2024**

For the forthcoming financial year 2023/24 the following Precept calculation was made. **Expenditure less Income = Precept**

**Expenditure**

Allotments	£ 2,230.00
Sports Field	£ 33,714.00
General	<u>£441,695.03</u>
<b>Total Expenditure</b>	<b>£477,639.03</b>

Adjustment to/from reserves	- £125,423.53
<b>TOTAL</b>	<b>£352,215.50</b>

<b><u>Income</u></b>		
Allotments	£ 2,512.50	
Sports Field	£ 6,135.00	#Corrected figures:
General	£ 91,570.00	<b>£141,570.00</b>
<b>Total Income</b>	<b>£100,217.50</b>	<b>£150,217.50</b>
<b>Shortfall to fulfil with Precept</b>	<b>£251,998.00</b>	<b>£201,998.00</b>

It was noted that the precept for the current year (2022/23) was £235,689.05 with a tax base of £2782.41 which meant that the average contribution for an average band D was £84.71.

**Recommendation:** The Finance Committee recommend a precept of £251,998.00 for 2023/24 against a taxbase of 2895.42. This is an increase of £16,308.95 (6.9%) on last year's precept. An average band D household will be contributing £87.03 for the year, an additional £2.32 on last year, which is a rise of £2.74%.

**# POST MEETING NOTE:** The figures were double checked, and the Clerk had omitted £50,000 of income from CIL in the spreadsheet calculations reviewed by the Finance Committee. This CIL had been shown all the way through the calculations (£30k to the Berryfield Hall reserve and £20k to the CIL sharing reserve) but the figure was missing from the income column on the spreadsheet. This means that there is £50,000 more income for the calculations than originally demonstrated. The figures above have been added to reflect the checked spreadsheet for the Full Council to review on Monday 23<sup>rd</sup> January. This does however, change the Precept requirement.

**Revised Recommendation following Correction:**

A precept of £201,998.00 for 2023/24 against a taxbase of 2895.42. This is a decrease of - £33,691.05 (-14.3%) on last year's precept. An average band D household will be contributing £69.76 for the year, less £14.95 on last year, which is a decrease of 17.64%.

**331/22 Investments**

**a) To review Investment Policy**

The Clerk explained that this policy was something that the council reviewed every year. She explained that it would be prudent for the council to start the fixed term deposits up again following the increase in interest rates. It may also be worth the council considering locking away some money for longer, to get more interest. The Clerk drew to the attention of members that this policy stated that investments could be no longer than 12 months. The policy also stated that all investments should only be made in UK banks and building societies, this therefore prohibits the council from putting it into government bonds such as CCLA.

The Clerk explained that members had previously said that they would re-look at investing some money once the Berryfield Village Hall was built and the East of Melksham CIL transfer made. She advised that it may be a little bit too soon for the

council to look at this, but could have a look at short fixed term deposits, such as investing between monthly payment runs.

The Clerk advised that the current investment policy did meet what the council was currently doing, it was just whether the council wished to do any longer-term investments (longer than 12 months) or invest in bonds. If so, these two clauses would need to be changed to reflect this.

**Recommendation:** No changes to be made to the Investment Policy

**b) To consider making investments as a result of the review, and current bank account/committed funds**

The Clerk explained that one of the things officers did when the budget review was completed was to split up the reserves into contingency, what was committed and needed in the next year, medium term and ring fenced. This would then give the council a better idea of what funds could be put away for a longer term. Members felt that they could not consider long term investment of funds until the reserve exercise was completed. This could be brought back to the next Finance Committee for members to review and consider what if any funds are invested.

**Recommendation:** Officers to undertake the Reserves Analysis so that the council could see what funds were available to be invested, and bring back to the Full Council to consider.

**c) To consider making any Fixed Term Deposits**

It was explained that the council usually sweep their funds between Full Council meetings to their fixed term deposit account at Lloyds Bank and arrange for the money to come back on the day of the following Full Council meeting. During covid this was stopped due to the interest rates becoming very low and not worth doing. Now that rates had increased the Clerk had phoned Lloyds just before Christmas to ascertain what the interest rates would be on a £600k deposit and received a range of rates depending on how long the deposit was in the account for, these were as follows:

1 month	0.55%	£ 298.36
3 months	1.00%	£ 1,479.45
6 months	2.50%	£ 7,479.05
12 months	2.60%	£15,600.00

The Clerk advised that the interest rates changed on the 15<sup>th</sup> December by the Bank of England, which was after she had 'phoned the bank, but this was a good indication of the type of interest the council may get.

Members felt that as the interest rates had increased significantly since the last time a fixed term deposit was done and the above interest rates looked promising, this should be restarted again.

**Recommendation:** The parish council start up the fixed term deposit to sweep funds in and out of Lloyds between payment runs. Officers to put together some figures for the Full Council to review and approve.

**332/22 Risk Register: To review Risk Register**

The Clerk explained that the council last looked at the risk register in January 2022 and rated it red, amber or green depending on how high of a risk each item was. It was noted that this was something that the council needed to look at each financial year. Now that the office had been relocated to the Campus the Finance and Amenities Officer had gone through the document and made any necessary changes. Members had this included in their agenda packs and did not feel that any more changes needed to be made.

**Recommendation:** The council approve the risk register.

**333/22 Grant Aid Policy: To review Grant Aid policy (to consider new clause about returning funds if group fails, or change of use request)**

The Clerk advised members that the council had no clause written in their grant aid policy regarding returning grant aid funds awarded to them if their group fails and queried with members whether they wished to include one. It was noted that organisations were currently applying for grants for the 2023/24 financial year. She explained that one organisation had previously handed back the grant aid money awarded to them due to their organisation folding. The Clerk has also seen organisations that have applied for a grant to do one thing, but have advertised to do another thing. She wondered whether there needed to be something included about funds being spent differently from what was originally applied for. She explained for example, Shaw Village Hall were awarded some grant money to repair the gable wall at the village hall, however their cooker was condemned so asked the parish council whether the left-over funds could be used to go towards the purchase of a new cooker. The council were happy for these funds to be used for this purpose, but there wasn't currently anything in the policy which required organisations to make this kind of request.

Councillor Pafford queried whether the change of clause would be for the grants that organisation was applying for now or for the following grant aid year. The Clerk advised that it could be for the 2023/24 grants, as it would not be fundamentally changing the policy just adding an addition. Members agreed that there needed to be something in the policy around this, as the council needed a fall-back position to protect the money of its parishioners.

**Recommendation:** The council amend their grant aid policy to include a clause which states the following: The council reserve the right to ask for grant funds awarded to organisations back if it is found that the funds are not being used for the purpose of which it was awarded for or if an organisation closes within the year. If organisations require the funds to be used for something different than what it was originally applied for, they must seek approval from the parish council first.

For this financial year organisations will be informed of this new clause upon receiving their grant award, for any future years this will be included in the grant aid policy.

**334/22 Market Place Toilets: To consider for approval for payment the invoice from Melksham Town Council for 50% share of costs of Market Place Public Toilets for financial year ending 31st March 2022**

The Clerk explained that an invoice of £4,091.17 had been received for the Market Place Public Toilets for the 2021/22 financial year. It was noted that this invoice did not include water charges as there was currently an issue with previous charges that are yet to be resolved. Councillor Baines explained that this particular bill had an anomaly on the electricity element, the electricity charges for 13<sup>th</sup> April, 12<sup>th</sup> May, 11<sup>th</sup> June and 9<sup>th</sup> July were around three times the amount charged for the following months. He explained that he had looked into the 2020/21 electricity costs and they seemed to be similar to the charges for the latter part of 2021, so there was obviously an issue with the charges for the early part of the 2021/22 financial year. He felt that there needed to be an explanation from the Town Council as to why these charges are so high and differ so much from previous electricity charges.

The Clerk explained that there had been a rates rebate of £2,620.50 on the Non Domestic Rates rates, which the parish council had previously told the Town Council to keep for maintenance things to do with the toilets, however this bill appears to be showing that this rebate has been taken into account. Councillor Baines also highlighted that the last public toilet meeting with the Town Council was in October 2021 where this was discussed and that a meeting should be scheduled every 6 months, but nothing had been scheduled since October 2021.

**Recommendation:** The council write to the Town Council to explain that the council are unable to approve the invoice for the public toilets as they are still waiting for an explanation for the discrepancies that have previously been identified. The Town Council should also be reminded about the joint public toilet meetings that should be scheduled on a six-monthly basis.

*9.40pm Councillor Baines left the meeting for a short time.*

**335/22 Banking arrangements**

**a) To consider making a transfer from Lloyds to Unity Trust bank accounts**

The Clerk explained that this was something that officers still needed to look at and would bring back to the Full Council meeting. She explained that this was to transfer funds from the Lloyds account to Unity Trust Bank for cashflow.

*9.44pm Councillor Baines returned back to the meeting.*

**b) To note update on costs of Rialtas accounting software, and change of bank account payment details for new parent company**

Members noted that the cost of Rialtas annual support and maintenance was £325 and depending on the outcome of the officers' investigations with regards to whether the council needed to be VAT registered, there may be an additional cost

of £100. The cost of the year end closedown is £755 which had been included in the budget. It was also noted that the bank account details for Rialtas had changed due to the new parent company and this was something that needed to be reported to the council.

**336/22 C To consider future action on debtors**

The Clerk explained that there were a few allotment holders who had not paid their allotment rent for the year 1<sup>st</sup> October 2022 to 30<sup>th</sup> September 2023, therefore as of 1<sup>st</sup> January 2023 the Finance & Amenities Officer terminated their tenancy agreement. These plots are now vacant and are available to be rented out.

**Recommendation:** Councillor Pafford to visit the sports field to have a conversation with the hirers.

Meeting closed at 21.51pm

Signed.....  
Chairman, Monday 23<sup>rd</sup> January 2023



## Detailed Income &amp; Expenditure by Budget Heading 31/03/2023

Month No: 12

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>110</u> <u>General Account Income</u>							
1076 Precept	235,689	235,689	(0)			100.0%	
1080 Bank Interest Received	37	0	(37)			0.0%	
1100 Grants and Donations RCVD	8,361	10,000	1,639			83.6%	8,361
1120 Shaw VH and Playing Field-Rent	20	10	(10)			200.0%	
1130 Photocopying and YE Account Sa	70	50	(20)			141.0%	
1140 Solar Farm Community Fund	16,119	5,000	(11,119)			322.4%	16,119
General Account Income :- Income	<u>260,296</u>	<u>250,749</u>	<u>(9,547)</u>			<u>103.8%</u>	<u>24,480</u>
<b>Net Income</b>	<u>260,296</u>	<u>250,749</u>	<u>(9,547)</u>				
6001 less Transfer to EMR	24,480						
<b>Movement to/(from) Gen Reserve</b>	<u>235,816</u>						
<u>120</u> <u>Administration costs</u>							
4070 Chairs Allowance	816	835	19		19	97.7%	
4080 Members Training	0	560	560		560	0.0%	
4090 Members Expenses	0	25	25		25	0.0%	
4100 Audit Fees	3,190	2,500	(690)		(690)	127.6%	
4120 Postage	992	500	(492)		(492)	198.5%	
4130 Photocopying	2,408	1,500	(908)		(908)	160.5%	
4140 Bank Charges	161	175	14		14	92.0%	
4150 Admin and Stationery	817	1,000	183		183	81.7%	
4155 Refreshments Comm Events	136	150	14		14	90.8%	
4160 Minute Books Binding	0	225	225		225	0.0%	
4175 Email & Cloud hosting	1,087	1,000	(87)		(87)	108.7%	
4180 IT Support	140	300	160		160	46.7%	
4185 Accountancy Support	1,025	850	(175)		(175)	120.6%	
4190 Telephone/Broadband/Line Rent	1,644	2,500	856		856	65.7%	
4200 Room Hire/Zoom	789	380	(409)		(409)	207.7%	
4210 Safety/PAT Check	57	150	93		93	38.1%	
4220 Chairman's Brd/Chain of Office	0	100	100		100	0.0%	
4230 Advertising	162	500	338		338	32.5%	
4240 Quarterly Newsletter	990	2,100	1,110		1,110	47.1%	
4250 Land Search Fee	20	50	30		30	40.0%	
4351 New Equip & Furniture	5,132	5,700	568		568	90.0%	
4352 Office Relocation	1,800	1,000	(800)		(800)	180.0%	1,800
4370 Cleaning Materials	33	50	17		17	66.5%	
4372 Covid-19	0	500	500		500	0.0%	
4380 Cleaning - Contractor	0	350	350		350	0.0%	
4390 Professional Services	1,500	300	(1,200)		(1,200)	500.0%	1,500

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2023

Month No: 12

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4391 GDPR Compliance	35	110	75		75	31.8%	
4720 Repairs & Maintenance - Office	21	50	29		29	41.6%	
Administration costs :- Indirect Expenditure	<b>22,957</b>	<b>23,460</b>	<b>503</b>	<b>0</b>	<b>503</b>	<b>97.9%</b>	<b>3,300</b>
<b>Net Expenditure</b>	<b>(22,957)</b>	<b>(23,460)</b>	<b>(503)</b>				
6000 plus Transfer from EMR	3,300						
<b>Movement to/(from) Gen Reserve</b>	<b>(19,657)</b>						
<u>130 Staffing</u>							
4000 Clerk's Salary						105.0%	
4010 Finance & Amenities Officer Sa						96.2%	
4020 Parish Officer Salary						97.8%	
4041 NI - EmployER	9,564	10,000	436		436	95.6%	
4045 Superannuation - EmployER	17,201	18,207	1,006		1,006	94.5%	
4048 Office Staff Mileage & Parking	140	100	(40)		(40)	139.9%	
4055 Staff Training	905	350	(555)		(555)	258.6%	
4060 Staff DBS	0	60	60		60	0.0%	
Staffing :- Indirect Expenditure	<b>119,803</b>	<b>120,272</b>	<b>469</b>	<b>0</b>	<b>469</b>	<b>99.6%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(119,803)</b>	<b>(120,272)</b>	<b>(469)</b>				
<u>140 Council Office Costs</u>							
4270 Office Rent - Campus	6,920	7,779	859		859	89.0%	
Council Office Costs :- Indirect Expenditure	<b>6,920</b>	<b>7,779</b>	<b>859</b>	<b>0</b>	<b>859</b>	<b>89.0%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(6,920)</b>	<b>(7,779)</b>	<b>(859)</b>				
<u>142 Parish Amenities</u>							
1470 Berryfield Village Hall Reimbu	2,483	0	(2,483)			0.0%	
1475 Room Hire Reimburse	180	0	(180)			0.0%	
Parish Amenities :- Income	<b>2,663</b>	<b>0</b>	<b>(2,663)</b>				<b>0</b>
1190 Defibrillator- OLD	3,519	1,035	(2,484)		(2,484)	340.0%	
4050 Caretaker Travel Allowance	570	570	0		0	100.0%	
4051 Caretaker Mileage & Parking	578	500	(78)		(78)	115.7%	
4281 Insurance	4,694	4,500	(194)		(194)	104.3%	
4385 Play Area Safety Surface Clean	3,300	8,821	5,521		5,521	37.4%	3,300
4400 Play Area - Grass Cutting	3,079	3,969	890		890	77.6%	
4409 Hornchurch Road Public Open Sp	1,960	1,960	0		0	100.0%	
4410 ROSPA Inspections	569	775	206		206	73.4%	
4420 St Barnabas Annual Rent	10	10	0		0	100.0%	

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2023

Month No: 12

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4460 Caretaker Salary						107.0%	
4490 Repair & Maintenance - Parish	3,215	300	(2,915)		(2,915)	1071.6%	2,405
4500 Weedspraying	2,473	2,900	427		427	85.3%	2,407
4510 CATG Contributions	0	5,500	5,500		5,500	0.0%	
4540 Speed Indicator Device	3,575	1,300	(2,275)		(2,275)	275.0%	3,575
4560 Shaw & Whitley Flood Resource	923	500	(423)		(423)	184.6%	
4575 Village Halls & Play Areas (Ne	480	15,000	14,520		14,520	3.2%	
4582 New Berryfield Village Hall Pr	569,467	755,000	185,533		185,533	75.4%	566,222
4583 PWL Capital Payment	99,000	99,000	0		0	100.0%	99,000
4584 PWL Interest Payment	5,259	5,259	(0)		(0)	100.0%	5,259
4585 East of Melksham Community Cen	315,030	0	(315,030)		(315,030)	0.0%	315,030
4590 Street Furniture	2,611	2,500	(111)		(111)	104.4%	2,611
4600 Bus Shelters Cleaning	0	840	840		840	0.0%	
4780 Play Area - Bin Emptying	630	840	210		210	75.0%	
4785 Replacing Wiltshire Council bi	1,134	1,000	(134)		(134)	113.4%	1,134
4820 Shurnhold Fields Project	1,980	1,700	(280)		(280)	116.5%	1,980
Parish Amenities :- Indirect Expenditure	<b>1,034,084</b>	<b>923,146</b>	<b>(110,938)</b>	<b>0</b>	<b>(110,938)</b>	<b>112.0%</b>	<b>1,002,924</b>
<b>Net Income over Expenditure</b>	<b>(1,031,421)</b>	<b>(923,146)</b>	<b>108,275</b>				
6000 plus Transfer from EMR	1,002,924						
<b>Movement to/(from) Gen Reserve</b>	<b>(28,497)</b>						
<b>170 Community Support</b>							
1480 Neighbourhood Plan Income	2,098	500	(1,598)			419.6%	
Community Support :- Income	<b>2,098</b>	<b>500</b>	<b>(1,598)</b>			<b>419.6%</b>	<b>0</b>
4610 Section 137 Grant	13,850	15,000	1,150		1,150	92.3%	
4620 Village Hall Grants	14,700	15,000	300		300	98.0%	14,700
4630 Other Grants (TIC - Section 14	600	800	200		200	75.0%	
4650 Subscriptions	1,552	1,750	198		198	88.7%	
4670 Melks Public Toilets Contrib	2,591	7,500	4,909		4,909	34.5%	
4680 Neighbourhood Plan	7,942	2,000	(5,942)		(5,942)	397.1%	3,765
4685 Melksham Community Response	0	200	200		200	0.0%	
Community Support :- Indirect Expenditure	<b>41,235</b>	<b>42,250</b>	<b>1,015</b>	<b>0</b>	<b>1,015</b>	<b>97.6%</b>	<b>18,465</b>
<b>Net Income over Expenditure</b>	<b>(39,137)</b>	<b>(41,750)</b>	<b>(2,613)</b>				
6000 plus Transfer from EMR	18,465						
<b>Movement to/(from) Gen Reserve</b>	<b>(20,672)</b>						

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2023

Month No: 12

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>210 Jubilee Sports Field Income</u>							
1210 Football Bookings	11,450	9,000	(2,450)			127.2%	
1260 Hire of Lounge/Kitchen Area un	75	150	75			50.0%	
Jubilee Sports Field Income :- Income	<b>11,525</b>	<b>9,150</b>	<b>(2,375)</b>			<b>126.0%</b>	<b>0</b>
<b>Net Income</b>	<b>11,525</b>	<b>9,150</b>	<b>(2,375)</b>				
<u>220 Jubilee Sports Field Expenditu</u>							
4212 Safety/PAT Check - % JSF Use	3,463	3,200	(263)		(263)	108.2%	
4282 Insurance - % JSF Use	4,312	4,100	(212)		(212)	105.2%	
4302 Electricity - % JSF Use	1,681	2,100	419		419	80.0%	
4312 Gas - % JSF Use	2,565	1,935	(630)		(630)	132.5%	620
4322 Water and Sewage - % JSF Use	360	900	540		540	40.0%	
4381 Cleaning Contractor - % JSF Us	1,888	3,000	1,112		1,112	62.9%	
4384 WiFi & Line- Pavilion	65	0	(65)		(65)	0.0%	
4401 JSF Grass Cutting/Line Marking	8,306	8,432	126		126	98.5%	
4405 JSF Hedge Maintenance	1,050	550	(500)		(500)	190.9%	525
4700 Grass Cutting extra to Cntrct	(101)	0	101		101	0.0%	
4721 Repairs & Maintenance - JSF	5,199	1,500	(3,699)		(3,699)	346.6%	2,300
4740 JSF Spiking	0	500	500		500	0.0%	
4750 Deep Clean	300	0	(300)		(300)	0.0%	
4770 Waste Collection - %JSF Use	1,238	980	(258)		(258)	126.4%	
4781 JSF Bin Emptying	955	955	0		0	100.0%	
4791 Boiler Servicing - % JSF Use	400	600	200		200	66.7%	
Jubilee Sports Field Expenditu :- Indirect Expenditure	<b>31,682</b>	<b>28,752</b>	<b>(2,930)</b>	<b>0</b>	<b>(2,930)</b>	<b>110.2%</b>	<b>3,445</b>
<b>Net Expenditure</b>	<b>(31,682)</b>	<b>(28,752)</b>	<b>2,930</b>				
6000 plus Transfer from EMR	3,445						
<b>Movement to/(from) Gen Reserve</b>	<b>(28,237)</b>						
<u>310 Allotment Income</u>							
1310 Berryfield Allotment Rents - C	1,298	1,343	45			96.6%	
1320 Briansfield Allotment Rent - C	1,199	1,140	(59)			105.1%	
Allotment Income :- Income	<b>2,496</b>	<b>2,483</b>	<b>(13)</b>			<b>100.5%</b>	<b>0</b>
<b>Net Income</b>	<b>2,496</b>	<b>2,483</b>	<b>(13)</b>				
<u>320 Allotment Expenditure</u>							
4323 Water - Allotments	373	580	207		207	64.4%	

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2023

Month No: 12

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4402 Allotment Grass Cutting	722	722	0		0	100.0%	
4722 Repairs & Maintenance - Allotm	1,028	50	(978)		(978)	2056.0%	198
4800 Allotment Warden Salary						158.6%	387
Allotment Expenditure :- Indirect Expenditure	<b>3,170</b>	<b>2,012</b>	<b>(1,158)</b>	<b>0</b>	<b>(1,158)</b>	<b>157.5%</b>	<b>585</b>
<b>Net Expenditure</b>	<b>(3,170)</b>	<b>(2,012)</b>	<b>1,158</b>				
6000 plus Transfer from EMR	585						
<b>Movement to/(from) Gen Reserve</b>	<b>(2,585)</b>						
<u>350 CIL</u>							
1420 Community Infrastructure Levy	12,014	50,000	37,986			24.0%	12,014
CIL :- Income	<b>12,014</b>	<b>50,000</b>	<b>37,986</b>			<b>24.0%</b>	<b>12,014</b>
<b>Net Income</b>	<b>12,014</b>	<b>50,000</b>	<b>37,986</b>				
6001 less Transfer to EMR	12,014						
<b>Movement to/(from) Gen Reserve</b>	<b>0</b>						
<u>400 S106</u>							
1170 Wiltshire Council Contribution	425,998	0	(425,998)			0.0%	425,998
S106 :- Income	<b>425,998</b>	<b>0</b>	<b>(425,998)</b>				<b>425,998</b>
<b>Net Income</b>	<b>425,998</b>	<b>0</b>	<b>(425,998)</b>				
6001 less Transfer to EMR	425,998						
<b>Movement to/(from) Gen Reserve</b>	<b>0</b>						
Grand Totals:- Income	<b>717,090</b>	<b>312,882</b>	<b>(404,208)</b>			<b>229.2%</b>	
Expenditure	<b>1,259,850</b>	<b>1,147,671</b>	<b>(112,179)</b>	<b>0</b>	<b>(112,179)</b>	<b>109.8%</b>	
<b>Net Income over Expenditure</b>	<b>(542,760)</b>	<b>(834,789)</b>	<b>(292,029)</b>				
plus Transfer from EMR	1,028,719						
less Transfer to EMR	462,492						
<b>Movement to/(from) Gen Reserve</b>	<b>23,467</b>						

## Balance Sheet as at 31st March 2023

31st March 2022

31st March 2023

31st March 2022		31st March 2023	
<b>Current Assets</b>			
970	Debtors	2,828	
35,059	VAT Control A/c	591	
350	Prepayments	0	
1,027,357	Current Account 02027655	102,817	
0	Fixed Term Deposit	300,000	
359,517	Unity Bank	406,463	
<b>1,423,253</b>			<b>812,699</b>
<b>1,423,253</b>	<b>Total Assets</b>		<b>812,699</b>
<b>Current Liabilities</b>			
1,595	Creditors	1,517	
89,052	Accruals	21,245	
2,405	Receipts in Advance	2,496	
500	Holding Deposits	500	
<b>93,553</b>			<b>25,759</b>
<b>1,329,700</b>	<b>Total Assets Less Current Liabilities</b>		<b>786,940</b>
<b>Represented By</b>			
20,663	General Reserves		44,130
587,858	New Hall Berryfield Contingenc		348,374
2,857	Office Accomodation Cntng		0
42,615	B'hill Sf Capital		47,464
6,000	Recr&Sport Facility Cntng		6,000
4,000	EMR Gen Highway/Footpath/L'ing		4,000
5,450	EMR Legal Fees		5,006
766	EMR Community Projects		5,766
29,068	Sandridge Solar Farm		36,442
14,000	Election Cntng		14,000
9,850	Staffing Cntng		9,463
4,400	Shaw Hall		4,400
40,000	Play Area Surf/Eqp Contingency		40,000
10,000	Shurnhold Fields Capital		10,000
29,116	Replacemnt/Renewal Council As.		28,471
34,008	New General Contingency Reserv		30,243
10,850	Defib & Battery Replcement		10,850
45,302	CIL		26,571
22,213	Sports field Annual sum		21,068

## Balance Sheet as at 31st March 2023

31st March 2022

31st March 2023

81,989	EMR Shurnhold Fields project	80,008
315,030	EMR New CC East	0
1,200	Photocopier Replacement	1,200
5,000	Flood Prevention Funding	0
2,148	EMR Covid Grants	0
5,000	Old Berryfield Hall Disposal	0
318	EMR 10% sharing Pot with MMTC	5,123
0	EMR SSE Grant for MCS	8,361
<b>1,329,700</b>		<b>786,940</b>

The above statement represents fairly the financial position of the authority as at 31st March 2023 and reflects its Income and Expenditure during the year.

Signed :

Chairman

\_\_\_\_\_

Date : \_\_\_\_\_

Signed :

Responsible

Financial

\_\_\_\_\_

Date : \_\_\_\_\_

**Melksham without Parish Council Current Year**  
**Income and Expenditure Account for Year Ended 31st March 2023**

31st March 2022		31st March 2023
	<b>Income Summary</b>	
217,977	Precept	235,689
<u>217,977</u>	Sub Total	<u>235,689</u>
	<b>Operating Income</b>	
18,187	General Account Income	24,607
497,529	Parish Amenities	2,663
2,736	Community Support	2,098
9,593	Jubilee Sports Field Income	11,525
2,405	Allotment Income	2,496
6,414	CIL	12,014
136,450	S106	425,998
<u>891,292</u>	Total Income	<u>717,090</u>
	<b>Running Costs</b>	
21,388	Administration costs	22,957
106,424	Staffing	119,803
0	Council Office Costs	6,920
367,267	Parish Amenities	1,034,084
32,480	Community Support	41,235
3,050	Joint Ventures	0
38,781	Jubilee Sports Field Expenditu	31,682
1,770	Allotment Expenditure	3,170
<u>571,159</u>	Total Expenditure	<u>1,259,850</u>
	<b>General Fund Analysis</b>	
16,049	Opening Balance	20,663
891,292	Plus : Income for Year	717,090
<u>907,340</u>		<u>737,753</u>
571,159	Less : Expenditure for Year	1,259,850
<u>336,181</u>		<u>(522,097)</u>
315,518	Transfers TO / FROM Reserves	(566,227)
<u>20,663</u>	<b>Closing Balance</b>	<u>44,130</u>



## Summary Income &amp; Expenditure by Budget Heading 31/03/2023

Month No: 12

## Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
<b><u>General Account</u></b>						
Income	703,069	301,249	(401,820)			233.4%
Expenditure	1,224,999	1,116,907	(108,092)	0	(108,092)	109.7%
Net Income over Expenditure	<u>(521,930)</u>					
plus Transfer from EMR	1,024,689					
less Transfer to EMR	462,492					
Movement to/(from) Gen Reserve	<u>40,268</u>					
<b><u>Jubilee Sports Field</u></b>						
Income	11,525	9,150	(2,375)			126.0%
Expenditure	31,682	28,752	(2,930)	0	(2,930)	110.2%
Net Income over Expenditure	<u>(20,157)</u>					
plus Transfer from EMR	3,445					
less Transfer to EMR	0					
Movement to/(from) Gen Reserve	<u>(16,712)</u>					
<b><u>Allotment Account</u></b>						
Income	2,496	2,483	(13)			100.5%
Expenditure	3,170	2,012	(1,158)	0	(1,158)	157.5%
Net Income over Expenditure	<u>(673)</u>					
plus Transfer from EMR	585					
Movement to/(from) Gen Reserve	<u>(89)</u>					
<b>Grand Totals:-</b>						
Income	717,090	312,882	(404,208)			229.2%
Expenditure	1,259,850	1,147,671	(112,179)	0	(112,179)	109.8%
Net Income over Expenditure	<u>(542,760)</u>	<u>(834,789)</u>	<u>(292,029)</u>			
plus Transfer from EMR	1,028,719					
less Transfer to EMR	462,492					
Movement to/(from) Gen Reserve	<u>23,467</u>					

## Earmarked Reserves

Account	Opening Balance	Net Transfers	Closing Balance
321 New Hall Berryfield Contingenc	587,857.63	-239,483.81	348,373.82
322 Office Accomodation Cntng	2,856.53	-2,856.53	0.00
323 EMR New Pavilion Bowerhill	0.00		0.00
324 EMR Bowerhill Youth Club	0.00		0.00
325 Use 326	0.00		0.00
326 B'hill Sf Capital	42,615.36	4,848.21	47,463.57
327 Shaw PA Surf&Equip Cntng	0.00		0.00
328 Recr&Sport Facility Cntng	6,000.00		6,000.00
329 EMR Gen Highway/Footpath/L'ing	4,000.00		4,000.00
330 EMR Legal Fees	5,450.00	-443.79	5,006.21
331 Legal Fees Cntng	0.00	0.00	0.00
332 EMR Community Projects	765.67	5,000.00	5,765.67
333 Sandridge Solar Farm	29,068.47	7,373.14	36,441.61
334 Election Cntng	14,000.00		14,000.00
335 Staffing Cntng	9,850.00	-386.66	9,463.34
336 Shaw Hall	4,400.00		4,400.00
337 Play Area Surf/Eqp Contingency	40,000.00		40,000.00
338 Shurnhold Fields Capital	10,000.00		10,000.00
339 Replacemnt/Renewal Council As.	29,116.00	-645.00	28,471.00
340 New General Contingency Reserv	34,008.00	-3,765.23	30,242.77
341 Defib & Battery Repalcement	10,850.00		10,850.00
342 CIL	45,302.08	-18,730.72	26,571.36
343 Sports field Annual sum	22,213.00	-1,145.00	21,068.00
344 CIL 2016 2017	0.00		0.00
345 EMR Area board grant	0.00		0.00
346 EMR Age Friendly Project	0.00		0.00
347 EMR Shurnhold Fields project	81,988.60	-1,980.34	80,008.26
348 EMR New CC East	315,029.94	-315,029.94	0.00
349 Photocopier Replacement	1,200.00		1,200.00
350 Flood Prevention Funding	5,000.00	-5,000.00	0.00
351 EMR Covid Grants	2,148.21	-2,148.21	0.00
352 Old Berryfield Hall Disposal	5,000.00	-5,000.00	0.00
353 EMR 10% sharing Pot with MMTC	317.82	4,805.49	5,123.31
354 EMR SSE Grant for MCS	0.00	8,361.00	8,361.00
	<b>1,309,037.31</b>	<b>-566,227.39</b>	<b>742,809.92</b>

**MELKSHAM WITHOUT PARISH COUNCIL  
SUPPORTING STATEMENT FOR THE YEAR ENDING 31<sup>ST</sup> MARCH 2023**

**1. ASSETS**

Assets are defined as all items of land, buildings, vehicles, plant, and equipment. At 31<sup>st</sup> March 2022 the asset value was £591,426. During 2022/23 there were disposals of assets valuing £2,748 and new assets totalling £562,277 which gives a total asset value of £1,150,955 at 31<sup>st</sup> March 2023. The costs of assets have increased considerably in this financial year, this was mainly due to the full construction works being completed on Berryfield Village Hall. Although, in the 2021/22 financial year £237,846 had been added to the asset register for Berryfield Village Hall, this was the value of hall works as of 31<sup>st</sup> March 2022 (work in progress). In the 2022/23 financial year the village hall construction had been completed, therefore £543,421 was added to the register, which makes up the full construction cost of £781,267.

A full asset register is held by the parish council, which gives details of all the assets and the changes during the financial year. It also shows the insurance value of each item, as different from its asset value which is shown at its purchase price in line with statutory guidance. The assets were insured at a value of £1,889,885 (NB To check this includes Berryfield Village Hall insurance) from 1<sup>st</sup> June 2022 to 31<sup>st</sup> May 2023.

A summary of the assets held as at 31<sup>st</sup> March 2023 is detailed below:

Buildings	£801,483
Chain of Office/Chairman's Board	£1,380
Fencing/Gates	£22,934
Land	£37,254
Machinery/Tools	£327
Office Furniture/Equipment/Contents	£25,130
Outside Equipment	£2,586
Other Surfaces	£23,093
Sports Equipment	£10,147
Play Area & Playing Field Equipment/Safety Surfacing	£120,671
Street Furniture	£103,450
War Memorial	£2,500
	<u>£1,150,955</u>

**2. LEASES**

**Office and Meeting Space Lease:** In August 2022 the parish council moved from their temporary office accommodation at the Bowerhill Sports Pavilion (parish council owned building) to dedicated office and meeting room space at the new Melksham Community Campus. The lease signed was for 10 years and runs until 31<sup>st</sup> July 2032. In this financial year the total rent paid was £6,920.07, which was the proportion due from 1<sup>st</sup> August 2022 to 31<sup>st</sup> March 2023. The annual rent charges increase by £1,000 each year and are as follows:

1st August 2022 to 31st July 2023 (inclusive):	£10,373
1st August 2023 to 31st July 2024 (inclusive):	£11,373
1st August 2024 to 31st July 2025 (inclusive):	£12,373

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

**Beanacre Play Park Lease:** In September 2006, the Council completed a 99-year lease with the Salisbury Diocese for an area of land at Beanacre to install a new Play Area, with a peppercorn rent of £10 per annum payable to St Barnabas Church. A memorandum to this Lease was added in January 2010 to give vehicular right of way to a double access gate for grass cutting and to adjust mowing arrangements re the church car park.

**Shaw Village Hall Lease:** A new lease was drawn up between the Parish Council and the Shaw Village Hall Committee for a 14-year term, which was signed in April 2011. Under the terms of the new lease, an annual peppercorn rent of £10 is due to the Parish Council, payable in advance on the 1<sup>st</sup> April each year; this commenced on 1<sup>st</sup> April 2011.

**Allotment Sites, Berryfield & Briansfield:** On 16<sup>th</sup> March 2011 Farm Business Tenancies were signed for the land the Council rents from a local landowner and also for the land that the same landowner rents from the Council (see 6. Tenancies). A Pre-emption agreement was also signed, in which the local landowner agreed to grant first option to the Parish Council to purchase the land it currently leases under its new Farm Business Tenancy agreement, if he decides to sell the land at a future date. The Pre-emption agreement on his title has been registered with the Land Registry. This is the land that the Parish Council uses for the Allotment Site known as Briansfield. The Farm Business Tenancies expired on 16<sup>th</sup> March 2016 and have not been renewed as they continue after the term expiry date as a statutory periodic tenancy from year to year, which is what both parties wanted to achieve at this stage i.e.: to continue as they are but with the ability to end the agreements with a year's notice. This way forward was considered best by both parties at present due to the uncertainty moving forward with any plans for enabling development for the "Melksham Link" canal project that may come forward.

In addition, the Parish Council has some leases for devolved service for play areas owned by Wiltshire Council, for a period of 6 years and 9 months, with the aim of taking on the eventual ownership of Kestrel Court play area. The Berryfield play area is subject to part of the Wilts & Berks Canal Melksham Link project, and the community asset transfer of that piece of land has been identified for transfer to the Wilts & Berks Canal Trust. Negotiations have begun with Wiltshire Council for 150-year leases for both play areas.

**Berryfield Village Hall Lease:** Following the completion of building works on Berryfield Village Hall, the hall was handed over to the parish council from the contractors on 5<sup>th</sup> September 2022. On 16<sup>th</sup> November 2022 the parish council set up the first inaugural meeting to form a new management committee to undertake the day to day running of the hall. A lease was drawn up between the parish council and the Berryfield Village Hall Trust for a 125-year term and signed at the Full Council meeting on 20<sup>th</sup> February

2023. Under the terms of the new lease, an annual peppercorn rent of £10 is due to the Parish Council, payable on 25<sup>th</sup> March each year with a rent review on the fifteenth anniversary of the rent commencement date. The new Trust took responsibility of the building and opened their doors to hirers on 21<sup>st</sup> February 2023.

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

Your Ref	UPRN	Address	Leasehold/ Freehold	Comments
Berryfield Allotment	010014605796	Land North West Of 606c, Berryfield Lane, Melksham, Wiltshire, SN12 6EL	Leased Under Farm Business Tenancy	Registered Title: WT182400
Brainsfield Allotment	200001306521	Land At Berryfield Lane, Melksham, Wiltshire, SN12 6EH	Leased Under Farm Business Tenancy	Registered Title: WT86100
Parish Council owned farm land		Land To Rear Of 611 Berryfield Lane, Melksham, Wiltshire, SN12 6EL	Freehold, and leased to other party under Farm Business Tenancy	
Kestrel Court	200001306398	Land At Kestrel Court, Bowerhill, Melksham, Wiltshire, SN12 6SY	Devolved service lease from Wiltshire Council	WT15924
Shaw Village Hall	200001307391	Village Hall, The Beeches, Shaw, Melksham, Wiltshire, SN12 8EP	Freehold and leased to Management Committee to run on Council's behalf	
Shaw Play area & MUGA (Multi Use Games Area)	010008202315	Recreation Ground, The Beeches, Shaw, Melksham, Wiltshire, SN12 8EP	Freehold and leased to Management Committee	Due to the Health & Safety of the play area this is maintained, inspected and insured by the Parish Council
Bowerhill Pavilion	010091542306	Pavilion Adjacent To Westinghouse Way, Bowerhill, Melksham, Wiltshire, SN12 6TL	Freehold	Registered Title: WT273424
QEII Diamond Jubilee Bowerhill Sports	010008202580	Bowerhill Sports Field, Westinghouse Way, Bowerhill, Melksham, Wiltshire, SN12 6TL	Freehold Registered as a Field in Trust (Diamond	

Field & MUGA (Multi Use Games Area)			Jubilee Field)	
Berryfield Park (Village Hall)	010008202014	Berryfield Hall, Berryfield Park, Melksham, Wiltshire, SN12 6EE  NB: This temporary portacabin village hall was demolished, removed and the ground made good on 5 <sup>th</sup> December 2022.	Devolved service lease from Wiltshire Council	Registered Title: WT276080 Car Park is on Selwood Housing owned land
Berryfield Park Play Area		Berryfield Park, Melksham, Wiltshire, SN12 6EE	Devolved service lease from Wiltshire Council	There is no UPRN allocated to this piece of land
Hornchurch Road MUGA (Multi Use Games Area)	200001305236	Land Adjacent to Hornchurch Road, Bowerhill, Melksham, Wiltshire, SN12 6QR	Land owned by Wiltshire Council	Registered Title: WT295277 The MUGA is inside the Boundary of this UPRN
Hornchurch Road Play Area	200001305236	On Land Adjacent to Hornchurch Road, Bowerhill, Melksham, Wiltshire, SN12 6QR	Land transferred to Melksham Without Parish Council in April 2018 from Bloor	Registered Title: WT203411 "Part of land on west side of Bowerhill lane, Bowerhill, Melksham". The Play Area is inside the Boundary of this UPRN.
Beanacre Play Area	010008201552	St Barnabas Church Field, Beanacre, Melksham, Wiltshire, SN12 7PT	Leased from Salisbury Diocese via St Barnabas Church	
Shurnhold Fields		Ex George Ward School Playing fields, Land to the North of Dunch Lane, Melksham, Wiltshire, SN12 8DQ	Land transferred to Melksham Without Parish Council in March 2019	Registered Title: WT444026  Joint project with Melksham Town Council, land in Melksham Without Parish Council name as lead council on project
Berryfield Village Hall		Land at Telford Drive, Berryfield, SN12 6GF	Land transferred to Melksham Without Parish Council in	Registered Title: WT433346

			October 2021 from Bellway. Building leased to Management Trust to run on Council's behalf as of 21 <sup>st</sup> February 2023	
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### 3. TENANCIES

During the year 2022/23 the following tenancies were held for Allotments:

#### Council as Landlord

- a) The Council is the landlord for 3.9 acres (1.58 hectares) land rented from the Council by a local landowner. Under the Farm Business Tenancies that were signed on the 16<sup>th</sup> March 2011, (expired 16<sup>th</sup> March 2016), it has been agreed that no rent shall be paid as each Farm Business Tenancy is made in consideration of each and therefore no rent is due for collection for 2022/22.
- b) The Council is the landlord to the Allotment tenants for Berryfield Allotments with 35 current tenants and for Briansfield Allotments with 36 current tenants. Details of agreement terms and tenancies are given in the Council Allotment Register. The Allotment rent applicable for the Allotment Year commencing 1<sup>st</sup> October 2021 to 30<sup>th</sup> September 2022 was £30 for 5 perches and £30 for 5 perches from 1<sup>st</sup> October 2022 to 30<sup>th</sup> September 2023. Vacant plots are let in conjunction with the waiting list and plots are given to Tenants from outside the parish boundary, if there are no residents on the waiting list. For existing Tenants from outside the parish boundary the rent will continue to be 2 x standard rent unless as a result of the boundary review under the Community Governance Review which came into effect 1<sup>st</sup> April 2018.

#### Council as Tenant

The Council is the tenant for the land rented from a landowner at Berryfield for Berryfield and Briansfield Allotments. Under the Farm Business Tenancies that were signed on the 16<sup>th</sup> March 2011, (expired 16<sup>th</sup> March 2016) it has been agreed that no rent shall be paid as each Farm Business Tenancy is made in consideration of each and therefore no rent was due for collection for 2022/23.

### 4. BORROWINGS

As part of the new Bowood View development in Berryfield there was the provision in the S106 agreement for a new village hall, with either the developers building this themselves while on site or transferring a specified amount to the parish council. Unfortunately, the developers did not wish to construct this themselves and therefore opted to transfer the £500,000 index linked, as stated in the S106, for the parish council to build this themselves. The parish council went out to tender for this project in March 21, with this being overseen by the project manager for the project Arthur Williams.

Following this process, the parish council felt that for ease of cash flow and the fact that they wished for the construction to go ahead while construction was underway in the development, they should apply for a public works loan. In May 2021 the parish council consulted residents of the parish on their intention of apply for a public works loan for this project.

Following the public consultation, in June 2021 the parish council resolved at their Full Council meeting to apply for a public works loan totalling £495,000 over a 5-year period at a fixed rate term. In September 2021 the parish council received notification from the Public Works Loan Board that their application for £495,000 over a five-year period using EIP (Equal Instalments of Principal) repayments had been accepted.

At the Full Council meeting on Monday 13<sup>th</sup> December 2021 (Min. 212/21d) the parish council resolved for the loan application to be signed by the Chairman and Clerk.

The council have made the following loan repayments in 2022/23:

£49,500.00 Capital Loan repayment	(23 <sup>rd</sup> September 2022)
£ 2,784.38 Interest Payment	(23 <sup>rd</sup> September 2022)
£49,500.00 Capital Loan repayment	(23 <sup>rd</sup> March 2023)
£ 2,475.00 Interest Payment	(23 <sup>rd</sup> March 2023)

Total Capital Loan repayment 2022/23	£99,000.00
Total Interest Payments 2022/23	£ 5,259.38

As at 31<sup>st</sup> March 2023 the outstanding capital works loan is £346,500.00

## **5. SECTION 137 PAYMENTS**

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

## **6. AGENCY WORK**

The Council is currently not involved in agency work.

## **7. FINANCIAL PARTNERSHIP**

The Council worked on several joint ventures with Melksham Town Council and contributed £5,843.66 for the joint Neighbourhood Plan (a 30% share). The joint Melksham Neighbourhood Plan received £10,000 of Locality grant funding in 2022/23 which was held and drawn down from the Melksham Town Council bank account, as lead Council on the project.

The parish council had also agreed to pay towards the maintenance and running costs of the Market Place public conveniences (50% share with Melksham Town Council up to a total of £7,500). In 2022/23 the parish council agreed to pay £6,000 towards the maintenance and running costs of the toilets.



The parish and town councils continued work on their joint project to develop the ex-George Ward secondary school playing fields (one field in each parish) from Persimmon Homes. The project plan is to develop the fields into a more usable public open space, and have been named “Shurnhold Fields”. The parish council is the lead council for this project, and therefore the land was transferred legally to the parish council and came with an open space maintenance contribution of £97,834 of which £2,500 was for legal fees. This is for maintenance costs in perpetuity and is held in a ringfenced Reserve by the parish council. The spend in 2022/23 on this project was £1,980.34 from the open space maintenance contribution Reserve, with no capital items being purchased for the open space in this financial year.

**8. ADVERTISING AND PUBLICITY NEWSLETTERS**

The following costs were incurred during the year:

- £162.40 Advertising
- £990.00 Quarterly Newsletters

**9. MEMBERS’ ALLOWANCES**

The Council pays the Chairman an allowance and normally increases it by the same percentage as the staff increase each year which is agreed by the National Joint Council for Local Government Services (NJC). In this financial year the staff were awarded a flat rate amount, which meant that each employee, depending on their pay scale had a different percentage increase. In 2022/23 the Chairman received an allowance of £816.04 which was the same amount as the previous financial year. The council subsequently reviewed this at the Full Council meeting on 24<sup>th</sup> April 2023 and agreed to increase the rate by 6.6% to £869.90 for 2022/23 and pay the difference between what had already been paid and the increased amount. No other councillors receive an allowance. 6.6% is the increase that Wiltshire Council applied to their member allowances, and was the average increase for their staff using the same flat rate NJC award. The parish council have regard to what Wiltshire Council award their members, as the local Pay Authority, for the setting of its own member allowances.

**10. SUPERANNUATION**

The parish council participate in the Wiltshire Pension Fund and has operated a Superannuation Scheme for employees since 22<sup>nd</sup> June 1999. The cost of Employer Superannuation during 2022/23 was £17,201.45 for three of the Council’s five employees (two employees have opted out of the scheme).

**11. VAT**

The VAT incurred for the financial year 2022/23 was £139,651.83. To minimise the burden of VAT upon certain public bodies and the taxpayers who fund them, Section 33 of the VAT Act 1994 includes special provisions under which these bodies can claim a refund of the VAT they have incurred on their non-business activities. Due to the building works being undertaken at Berryfield Village Hall, the council approved to claim back the VAT on a monthly basis in the 2022/23 financial year. The following amounts were claimed back:

April 2022	£14,937.58
May 2022	£37,910.82
June 2022	£ 1,104.76

July 2022	£26,817.96
August 2022	£29,917.01
September 2022	£17,477.91
October 2022	£ 5,091.77
November 2022	£ 2,386.80
December 2022	£ 2,108.95
January 2023	£ 492.64
February 2023	£ 814.74
March 2023	£ 590.89
<b>Total</b>	<b>£139,651.83</b>

With regard to the expenditure for the Bowerhill Sports Field, the Council is able to recover all the VAT that it incurs in respect of the land as an “Open Space” as this constitutes a “non-business” activity. The recovery of the VAT that the Council incurs in respect of the “Sports Field & Pavilion” may or may not be recoverable dependent on the amount incurred. The de-minimus limit which is currently set by the Inland Revenue is £7,500 and therefore the VAT in respect of the Sports Field is way under this threshold. The income for paid use of the facilities was £11,525 with the facilities also used as public open space and the parish council’s office accommodation.

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

## 12. (CIL) COMMUNITY INFRASTRUCTURE LEVY:

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

### CIL income received in 2022/23

Frogditch Farm 225 Lower Woodrow (15/09689/FUL)	£ 1,340.63
Land rear of 39/40 Eden Grove (21/01791/FUL)	£ 4,015.21
27 Beanacre, Beanacre SN12 7PT (20/03543/FUL)	£ 4,596.36
Garden of 406c The Spa (18/03329/REM)	£ 1,655.29
406C The Spa (19/10934/FUL)	<u>£ 406.26</u>
<b>Total</b>	<b>£12,013.75</b>

The Melksham Neighbourhood Plan was adopted on 8<sup>th</sup> July 2021 which means that there is an additional 10% CIL payable to the parish council on any new developments in the parish (25% in total). To benefit from the additional CIL the Neighbourhood Plan has to have been adopted before Wiltshire Council receive any CIL receipts from developments. It has been agreed that due to the fact that the Melksham Neighbourhood Plan was a joint partnership between Melksham Town Council and the Parish Council, the additional 10% that both councils receive on any future development will be put into a sharing pot for joint projects.

For 2022/23 the additional 10% applied to all of the developments that the parish council received CIL monies for during the year. This means that the total amount of CIL transferred into the 10% CIL sharing Reserve in 2022/23 was £4,805.49, the breakdown of these figures is detailed below:

<b>Development</b>	<b>MWPC share</b>	<b>10% sharing pot</b>
Frogditch Farm	£ 804.38	£ 536.25

39/40 Eden Grove	£2,409.13	£1,606.08
27 Beanacre	£2,757.82	£1,838.54
Garden 406c The Spa	£ 993.17	£ 662.12
406C The Spa	<u>£ 243.76</u>	<u>£ 162.50</u>
<b>Total</b>	<b>£7,208.26</b>	<b>£4,805.49</b>

**CIL spent in 2022/23**

Speed Indicator Device (SID - 2 <sup>nd</sup> device)	£ 2,296.12
Street Furniture	£ 2,611.00
Replacement of Wiltshire Council bins	£ 1,133.84
Village Hall Grants	£14,700.00
To level Plainings in Allotment Car Park	<u>£ 198.00</u>
<b>Total</b>	<b>£20,938.96</b>

**Transfers to Earmarked Reserve:**

10% CIL Sharing pot with Melksham Town Council	£ 4,805.49
Bowerhill Sports Field Reserve	<u>£ 5,000.00</u>
	<b>£ 9,805.49</b>

**CIL Reserve as at 1<sup>st</sup> April 2022**

CIL Reserve as at 1 <sup>st</sup> April 2022	<b>£ 45,302.21</b>
CIL income received in 2022/23	£ 12,013.75
CIL spent in 2022/23	- £ 20,938.96
CIL transferred to Earmarked Reserves	- <u>£ 9,805.49</u>
<b>CIL Reserve as at 31<sup>st</sup> March 2023</b>	<b>£ 26,571.51</b>

**13. SANDRIDGE SOLAR FARM COMMUNITY FUNDING:**

The Community Benefit from Sandridge Solar Farm is £1million over 25 years, which equates to £40,000 per year. This amount is divided between the parishes surrounding it, proportionately calculated by the number of dwellings within a 2.75km radius of the centre of the Solar Farm. Within the agreement there is a requirement for the Parish Council to report back to Sandridge Solar Farm owners what they have spent the funding on.

The Sandridge solar farm funding received in 2022/23 was a one-off payment of £16,119.14. This fund was spent on the following in 2022/23:

Weedspraying	£2,407.00
Erection of SID on fortnightly basis	£1,279.00
Play Area/ MUGA Safety Surfacing Clean	£3,300.00
Roundabout grass cutting and maintenance	<u>£1,760.00</u>
<b>TOTAL SPEND IN 2022/23</b>	<b>£8,746.00</b>

**Solar Fund Reserve as at 1<sup>st</sup> April 2022**

Solar Fund Reserve as at 1 <sup>st</sup> April 2022	<b>£29,068.47</b>
Solar Fund Reserve income received in 2022/23	£16,119.14
Solar Fund Reserve spent in 2022/23	- <u>£ 8,746.00</u>
<b>Solar Fund Reserve as at 31<sup>st</sup> March 2023</b>	<b>£36,441.61</b>

**14. RESERVES:**

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

<b>Earmarked Reserves as at 1<sup>st</sup> April 2022</b>	<b>£1,309,037.31</b>
<b>Less Spend from Earmarked Reserves during 2022/23</b>	<b>- £1,028,719.04</b>
<b>Plus Funds transferred to Earmarked Reserve 2020/21</b>	<b>£ 462,491.67</b>
<b>Earmarked Reserves as at 31<sup>st</sup> March 2022</b>	<b>£ 742,809.97</b>
<b>General Reserve as at 31<sup>st</sup> March 2023</b>	<b>£ 44,130.00</b>
<b>TOTAL RESERVES as at 31<sup>st</sup> March 2023</b>	<b>£ 786,939.97</b>

**Ear Marked Reserve Analysis as at 31<sup>st</sup> March 2023- See draft separate spreadsheet of analysis**

Signed .....  
Council Chair Responsible Financial Officer

Dated .....

**Melksham Without Parish Council**

First Floor, Melksham Community Campus, Market Place, Melksham, SN12 6ES

01225 705700 [www.melkshamwithout-pc.gov.uk](http://www.melkshamwithout-pc.gov.uk)

Clerk & Responsible Financial Officer: Teresa Strange Email: [clerk@melkshamwithout-pc.gov.uk](mailto:clerk@melkshamwithout-pc.gov.uk)

## Bank reconciliation – example

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree to Box 8 in the column headed “Year ending 31 March 20xx” in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis

Name of smaller authority: **Melksham Without Parish Council**

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

### Financial year ending 31 March 2023

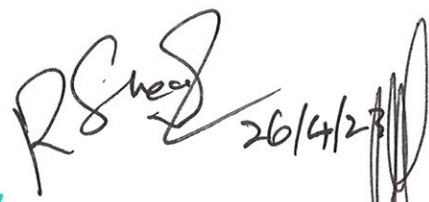

Prepared by (Name and Role): **Teresa Strange, Clerk & RFO**

Date: **xx/xx/xx**

	£	£
<b>Balance per bank statements as at 31/3/23:</b>		
LLOYDS CURRENT ACCOUNT 02027655	102,820.89	
UNITY CURRENT ACCOUNT 20371502	406,463.43	
FIXED TERM DEPOSIT ACCOUNT (LLOYDS)	300,000.00	
		809,284.32
Petty cash float (if applicable)		
Less: any un-presented cheques as at 31/3/23 <i>(normally only current account)</i>		
Cheque number      V3212- CHQ 6108	(4.00)	
		(4.00)
Add: any un-banked cash as at 31/3/xx e.g Allotment rents banked 30/3/xx <i>(but not credited until 2 April)</i>	<b>None</b>	
		-
<b>Net balances as at 31/3/23 (Box 8)</b>		<b>809,280.32</b>

Bank Reconciliation Statement as at 31/03/2023  
for Cashbook 3 - Fixed Term Deposit

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Fixed Term Deposit	31/03/2023		300,000.00
			<u>300,000.00</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			300,000.00
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			300,000.00
		<b>Balance per Cash Book is :-</b>	<b>300,000.00</b>
		<b>Difference is :-</b>	<b>0.00</b>

  
 26/4/23  
  
 25/4/23



Miss M. Rossi

Last logged on 05 April 23 at 09:16 AM

Settings

Log off

FIXED TERM DEPOSIT 18851046LS

£ 300,000.00 Balance

2.70 % Gross p.a. (fixed)

Nominated Account 30-98-75 02027655

31/07/2023 Maturity date

Gross basic tax rate status

### Deposit details

ACCOUNT OPENED ON

30/01/2023

ACCOUNT MATURES ON

31/07/2023

DAYS TO MATURITY

117 days

Auto Pay  
30/01/2023

£4,038.90

Current maturity instruction  
Date instruction received

Estimated gross interest for term of deposit

*Handwritten signatures and notes in blue and black ink.*

Bank Reconciliation Statement as at 31/03/2023  
for Cashbook 1 - Current Account & Instant Acc

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Current Account 02027655	31/03/2023		102,820.89
			<u>102,820.89</u>
<b><u>Unpresented Cheques (Minus)</u></b>		<b><u>Amount</u></b>	
24/03/2023 V3212-6108 HM Land Registry		4.00	
			<u>4.00</u>
			102,816.89
<b><u>Receipts not Banked/Cleared (Plus)</u></b>			
		0.00	
			<u>0.00</u>
			102,816.89
		<b>Balance per Cash Book is :-</b>	<b>102,816.89</b>
		<b>Difference is :-</b>	<b>0.00</b>

Trange. 25/4/23

R. S. [Signature] 26/4/23





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

Your Account

Sort Code 30-98-75  
 Account Number 02027655

TREASURERS ACCOUNT

01 March 2023 to 31 March 2023

<b>Money In</b>	£3,434.38	<b>Balance on 01 March 2023</b>	£101,477.19
<b>Money Out</b>	£2,090.68	<b>Balance on 31 March 2023</b>	£102,820.89

Your Transactions




Date	Description	Type	Money In (£)	Money Out (£)	Balance (£)
06 Mar 23	FUTURE OF FOOTBALL AUGUST 300000001095035580	FPI	✓ 1,170.00	03180	102,647.19
06 Mar 23	DONNELLY S N INV:328-MR240223	FPI	✓ 60.00	03181	102,707.19
07 Mar 23	006106	CHQ		✓ 316.54	102,390.65
07 Mar 23	006107	CHQ		✓ 1,682.56	100,708.09
09 Mar 23	HMRC VTR XDV126000100456	BGC	✓ 814.74	03182	101,522.83
09 Mar 23	FOF FC PITCH HIRE JAN/FEB RP4679961478549100 206815	FPI	✓ 500.00	03183	102,022.83
20 Mar 23	PNET5057509-1 PNET5057509-1	DD	03186	✓ 36.60	101,986.23
20 Mar 23	GLOVER J & C 331-MR170323 11092219838779000N 010832	FPI	✓ 4.47	03184	101,990.70
21 Mar 23	GLOVER J & C 329-MR270223 59104058987797000N 010832	FPI	✓ 21.17	03185	102,011.87
24 Mar 23	500172	DEP	✓ 244.00	03215 03216 03217	102,255.87
27 Mar 23	KEITH DYCKES INV324-MR220223	FPI	✓ 120.00	03218	102,375.87
* 27 Mar 23	FUTURE OF FOOTBALL AUG/FEB HALF TERM	FPI	✓ 500.00	03219	102,875.87
31 Mar 23 (Continued on next page)	SUEZ R&R 0089051833	DD	03190	✓ 54.98	102,820.89

\* £70 of this amount went towards the Outstanding Debt for August. This has now been paid.  
 £115 of this amount is for the Small Claims court see the £315 credit will be paid payment for two weeks worth of Easter camps.

*Orange*

Bank Reconciliation Statement as at 31/03/2023  
for Cashbook 2 - Unity Bank

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Unity	31/03/2023	108	406,463.43
			<u>406,463.43</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			406,463.43
<u>Receipts not Banked/Cleared (Plus)</u>		0.00	
			<u>0.00</u>
			406,463.43
		<b>Balance per Cash Book is :-</b>	<b>406,463.43</b>
		<b>Difference is :-</b>	<b>0.00</b>

 26/4/23  
 25/4/23  




Customer: Melksham Without Parish Council  
 Account: 60-83-01 20371502

**Statement 108 from 05 Mar 2023 to 31 Mar 2023**

Date	Description	Serial No	Debits	Credits	Balance
05Mar2023	Brought forward balance			478,288.02	478,288.02
13Mar2023	Direct Debit (PNET5138509-1) -03187		(26.40) ✓		478,261.62
16Mar2023	Direct Debit (LLOYDS BANK PLC) -03188		(567.72) ✓		477,693.90
23Mar2023	Direct Debit (PUBLIC WORKS LOANS) -03189		(51,975.00) ✓		425,718.90
28Mar2023	B/P to: Dale Raine -03211		(50.00) ✓		425,668.90
28Mar2023	B/P to: Wiltshire Publicat -03192		(594.00) ✓		425,074.90
28Mar2023	B/P to: Agilico -03193		(195.35) ✓		424,879.55
28Mar2023	B/P to: Melksham Town Coun -03194		(4,670.71) ✓		420,208.84
28Mar2023	B/P to: JH Jones & Sons -03195		(132.00) ✓		420,076.84
28Mar2023	B/P to: JH Jones & Sons -03196		(1,604.65) ✓		418,472.19
28Mar2023	B/P to: JH Jones & Sons -03197		(90.00) ✓		418,382.19
28Mar2023	B/P to: Aquasafe -03198		(138.00) ✓		418,244.19
28Mar2023	B/P to: Aquasafe -03199		(138.00) ✓		418,106.19
28Mar2023	B/P to: JH Jones & Sons -03200		(84.00) ✓		418,022.19
28Mar2023	B/P to: Berryfield Village -03201		(52.50) ✓		417,969.69
28Mar2023	B/P to: Berryfield Village -03202		(45.00) ✓		417,924.69
28Mar2023	B/P to: HMRC Cumbernauld -03203		(2,306.90) ✓		415,617.79
28Mar2023	B/P to: Wiltshire Pension -03204		(1,916.63) ✓		413,701.16
28Mar2023	B/P to: TERESA STRANGE -03205		(2,758.65) ✓		410,942.51
28Mar2023	B/P to: Lorraine McRandle -03206		(1,670.08) ✓		409,272.43
28Mar2023	B/P to: MARIANNE ROSSI -03207		(1,679.02) ✓		407,593.41
28Mar2023	B/P to: TERRY COLE -03208		(878.05) ✓		406,715.36
28Mar2023	B/P to: DAVID COLE -03209		(86.89) ✓		406,628.47
28Mar2023	B/P to: John Glover -03210		(131.24) ✓		406,497.23
31Mar2023	S/O to: Teresa Strange -03191		(5.30) ✓		406,491.93
31Mar2023	Manual Credit - Handling Charge -03213		(0.30) ✓		406,491.63
31Mar2023	Service Charge -03214		(28.20) ✓		406,463.43

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*RS* *Strange*

## Earmarked Reserves Analysis

Version 31/05/2023 for Review with ACTUAL Year end figures

ACTUAL AS AT 31 MARCH 2023	COUNCIL RESERVES	CONTINGENCY/ COMMITTED 2023/24	SHORT TERM Up to 3 years	MEDIUM TERM CAPITAL REPLACEMENT Over 3 years	RINGFENCED for specific use due to legal agreement from funding source	COMMENTS
£348,373.82	New Hall, Berryfield	£114,741.03	£183,823.41	£49,809.38		Repayment of loan and interest repayments
£4,400.00	Shaw Hall	£4,400.00				Own Shaw Hall
£1,200.00	Photocopier replacement	£1,200.00				Expected to replace
£47,463.57	B'hillSports Field & Pavilion maintenance. LONG TERM REPLACEMENT OF CAPITAL ITEMS	£5,000.00	£10,000.00	£32,463.57		Building is 7 years old so most capital replacement is expected 10 year plus
£21,068.00	B'hillSports Field & Pavilion maintenance	£10,000.00	£11,068.00			
£40,000.00	Replacement Play Area Safety Surfacing & Equipment LONG TERM CAPITAL REPLACEMENT	£28,000.00	£8,084.00	£3,916.00		Whitworth Play Area Works All play areas were refurbished in 2016 but equipment wasn't replaced. Some equipment is 15-25 years old now. Keeping a watch on wooden equipment at Beanacre
£10,000.00	Shurnhold Fields (ex George Ward Playing Field) project CAPITAL	£10,000.00				
£6,000.00	Recreation & Sports Facility Enhancement		£6,000.00			New gym equipment at Bowerhill Sports Field
£10,850.00	Defibrillator replacement every 8 years	£10,850.00				
£4,000.00	General Highway & Footpath / Lighting	£4,000.00				To match fund LHFIF requests
£5,006.21	Legal fees	£5,006.21				
£5,765.67	Community Projects/Match Funding	£5,765.67				Match fund requests
£14,000.00	Elections	£14,000.00				In case of casual vacancy
£9,463.34	Contingency - staffing	£9,463.34				
£28,471.00	Contingency - replacement / renewal of council assets (including Wiltshire Council assets) and instead of insuring low value street furniture items TO BE RENAMED STREET FURNITURE RESERVE	£20,471.00	£8,000.00			Contingency is for Non insured assets and to replace WC assets like bus shelters. Remainder is for planned replacement of council assets
£30,242.77	General Contingency	£30,242.77				
£26,571.38	CIL (Community Infrastructure Levy) ringfenced funding	£26,571.38			£26,571.38	
£5,123.31	New Reserve: CIL 10% SHARING POT WITH MTC SO RING FENCED	£5,123.31			£5,123.31	
£36,441.61	Sandridge Solar Farm Community Funding	£36,441.61			£36,441.61	
£80,008.26	Shurnhold Fields Open Space Maintenance Contribution	£2,000.00	£6,000.00	£72,008.26	£80,008.26	Longer than medium term as funding is for in perpetuity
£8,361.00	NEW RESERVE - To show SSEN reserve received for MCS in Emergency Plan mode as RINGFENCED	£7,680.50	£680.50		£8,361.00	
£0.00	NEW RESERVE - To show Berryfield Public Art fund from Wiltshire Council - as RINGFENCED					
£0.00	NEW RESERVE - to show potential funding coming from CAWS for SID#3 AS RINGFENCED					
£0.00	Davey (Pathfinder) Play Area s106 Maintenance Contribution AS RINGFENCED					

**£742,809.94**

**£350,956.82**

**£233,655.91**  
**£742,809.94**

**£158,197.21**

£156,505.56 Ringfenced



MELKSHAM WITHOUT PARISH COUNCIL

**LOCAL GOVERNMENT**  
**TRANSPARENCY CODE 2015**  
**COMPLIANCE REPORT**

31ST MARCH 2023



# MELKSHAM WITHOUT PARISH COUNCIL

## **LOCAL GOVERNMENT TRANSPARENCY CODE 2015 COMPLIANCE REPORT**

**As at 31ST MARCH 2023**

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TRANSACTIONS

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AND SOCIAL ENTERPRISE ORGANISATIONS

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# INTRODUCTION

The following document outlines Melksham Without Parish Council's information to be published, as per the requirement of the Local Government Transparency Code 2015.

The Code, issued to meet the Government's desire to increase democratic accountability, includes items such as Expenditure over £500, Land and Asset Values, and Grants to Voluntary, Community and Social Enterprise Organisations. The Code can be viewed on the following website: [www.gov.uk/government/publications/local-government-transparency-code-2015](http://www.gov.uk/government/publications/local-government-transparency-code-2015)

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

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

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

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

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

The parish council has reached the £200,000 threshold for the year ending 31<sup>st</sup> March 2023.



Part 2.1 Item 28 - **EXPENDITURE EXCEEDING £500**

Melksham Without Parish Council publish ALL expenditure within the Council Full Council Meeting Minutes, which are publicly available on the Melksham Without Parish Council website [www.melkshamwithout-pc.gov.uk](http://www.melkshamwithout-pc.gov.uk) and published monthly. At the end of this document is a list of all the expenditure over £500 for the financial year 1<sup>st</sup> April 2022 to 31<sup>st</sup> March 2023 (without individual salary payments for Data Protection reasons). For further supporting information for the list of payments, please refer to the published Minutes or contact the Finance Officer [finance@melkshamwithout-pc.gov.uk](mailto:finance@melkshamwithout-pc.gov.uk)

Part 2.1 Item 30 - **GOVERNMENT PROCUREMENT CARD**

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

Part 2.1 Item 31 & 32 - **PROCUREMENT INFORMATION**

During the financial year ending 31<sup>st</sup> March 2023 Melksham Without Parish Council did not publish any invitations to tender with a value over £5,000.

During the financial year ending 31<sup>st</sup> March 2023 Melksham Without Parish Council did not issue any orders with a value over £5,000.

Part 2.2 Item 35 - **LOCAL AUTHORITY LAND**

The Parish Council have included Local Authority Land details in the Annual Statement of Accounts as at 31<sup>st</sup> March 2023. Please refer to Section 1 – Assets, 2 – Leases & 3 - Tenancies for information.

Part 2.2 Item 37 – **UNIQUE PROPERTY REFERENCE NUMBER**

Your Ref	UPRN	Address	Leasehold/ Freehold	Comments
Berryfield Allotment	010014605796	Land North West Of 606c, Berryfield Lane, Melksham, Wiltshire, SN12 6EL	Leased Under Farm Business Tenancy	Registered Title: WT182400
Brainsfield Allotment	200001306521	Land At Berryfield Lane, Melksham, Wiltshire, SN12 6EH	Leased Under Farm Business Tenancy	Registered Title: WT86100
Parish Council owned farm land		Land To Rear Of 611 Berryfield Lane, Melksham, Wiltshire, SN12 6EL	Freehold, and leased to other party under Farm Business Tenancy	

Kestrel Court	200001306398	Land At Kestrel Court, Bowerhill, Melksham, Wiltshire, SN12 6SY	Devolved service lease from Wiltshire Council	WT15924
Shaw Village Hall	200001307391	Village Hall, The Beeches, Shaw, Melksham, Wiltshire, SN12 8EP	Freehold and leased to Management Committee to run on Council's behalf	
Shaw Play area & MUGA (Multi Use Games Area)	010008202315	Recreation Ground, The Beeches, Shaw, Melksham, Wiltshire, SN12 8EP	Freehold and leased to Management Committee	Due to the Health & Safety of the play area this is maintained, inspected and insured by the Parish Council
Bowerhill Pavilion	010091542306	Pavilion Adjacent To Westinghouse Way, Bowerhill, Melksham, Wiltshire, SN12 6TL	Freehold	Registered Title: WT273424
QEII Diamond Jubilee Bowerhill Sports Field & MUGA (Multi Use Games Area)	010008202580	Bowerhill Sports Field, Westinghouse Way, Bowerhill, Melksham, Wiltshire, SN12 6TL	Freehold Registered as a Field in Trust (Diamond Jubilee Field)	
Berryfield Park (Village Hall)	010008202014	Berryfield Hall, Berryfield Park, Melksham, Wiltshire, SN12 6EE  NB: The temporary portacabin village hall was demolished, removed and the land made good on 5 <sup>th</sup> December 2022	Devolved service lease from Wiltshire Council	Registered Title: WT276080 Car Park is on Selwood Housing owned land
Berryfield Park Play Area		Berryfield Hall, Berryfield Park, Melksham, Wiltshire, SN12 6EE	Devolved service lease from Wiltshire Council	There is no UPRN allocated to this piece of land
Hornchurch Road MUGA (Multi Use Games Area)	200001305236	Land Adjacent To Hornchurch Road, Bowerhill, Melksham, Wiltshire, SN12 6QR	Land owned by Wiltshire Council	Registered Title: WT295277 The MUGA is inside the Boundary of this UPRN

Hornchurch Road Play Area	200001305236	On Land Adjacent to Hornchurch Road, Bowerhill, Melksham, Wiltshire, SN12 6QR	Land transferred to Melksham Without Parish Council in April 2018	Registered Title: WT203411 "Part of land on west side of Bowerhill lane, Bowerhill, Melksham". The Play Area is inside the Boundary of this UPRN.
Beanacre Play Area	010008201552	St Barnabas Church Field, Beanacre, Melksham, Wiltshire, SN12 7PT	Leased from Salisbury Diocese via St Barnabas Church	
Shurnhold Fields		Ex George Ward School Playing fields, Land to the North of Dunch Lane, Melksham, Wiltshire, SN12 8DQ	Land transferred to Melksham Without Parish Council in March 2019	Registered Title: WT444026  Joint project with Melksham Town Council, land in Melksham Without Parish Council name as lead council on project
Berryfield Village Hall		Berryfield Village Hall, Telford Drive, Melksham, Wiltshire, SN12 6GF  New postal address registered 12 <sup>th</sup> May 2022 (previously identified as Land to the Rear of 490 Semington Road, Melksham, Wiltshire)	Land transferred to Melksham Without Parish Council in October 2021 from Bellway	Registered Title: WT433346

Part 2.2 Item 38 - **SOCIAL HOUSING ASSET VALUE**

Melksham Without Parish Council has no Social Housing stock.

Part 2.2 Item 42 - **GRANTS TO VOLUNTARY, COMMUNITY AND SOCIAL ENTERPRISE ORGANISATIONS**

In 2022/23 the parish council awarded a total of £28,900 in grant funding to groups and organisations who benefit the residents of the parish. The funding was awarded by cheque and presented to each successful organisation at the Annual Parish meeting on 29<sup>th</sup> March 2022. A list of each organisation who was awarded a grant is detailed below:

TYPE	ORGANISATION	Awarding in 2022/23
<b>SECTION 133 GRANTS (HALLS)</b>		
Other halls	Bowerhill Village Hall Trust	£5,000
Owned by MWPC	Shaw Hill Playing Field and Village Hall	£7,000
Other halls	Berryfield Village Hall	£500
Other halls	Whitley Reading Rooms	£1,700
<b>SECTION 133 GRANTS (HALLS) total</b>		<b>£14,200</b>
<b>SECTION 137 GRANTS</b>		
Action Groups	Bowerhill Residents Action Group (BRAG)	£450
Action Groups	Berryfield & Semington Rd Action Group (BASRAG)	£500
Action Groups	Community Action Whitley Shaw (CAWS)	£500
<b>Action Groups Total</b>		<b>£1,450</b>
Youth	1st Bowerhill Scout Group	£250
Youth	4Youth (South West) - <b>formerly Young Melksham</b>	£2,800
Youth	2385 (Melksham) Squadron ATC	£350
<b>Youth Total</b>		<b>£3,400</b>
Support Groups	Group Five	£400
Support Groups	Melksham PHAB Club	£250
Support Groups	Melksham Read Easy	£250
Support Groups	Wiltshire Mind	£300
Support Groups	Wiltshire Sight	£350
Support Groups	Wiltshire Air Ambulance	£500
Support Group	HELP Counselling Services	£200
Support Group	Life Education Centres Ltd Wiltshire	£300
Support Group	Splitz Support Service	£500

Support Group	Melksham Community Money Advice	£200
Support Group	Age UK Wiltshire	£200
Support Group	Stepping Stones.	£200
Support Group	Alzheimer's Support	£200
Support Group	Age Friendly Melksham CIC	£200
<b>Support Groups Total</b>		<b>£4,050</b>
Community	Melksham Food & River Festival	£200
Community	Shaw & Whitley Community Hub Ltd	£250
<b>Community Total</b>		<b>£450</b>
Community Info	Shaw & Whitley Connect	£250
<b>Community Info Total</b>		<b>£250</b>
Transport	TransWilts CIC	£2,000
<b>Transport Total</b>		<b>£2,000</b>
Clubs	AFC Melksham (Disabled)	£300
Clubs	Melksham Free Dining	£100
Clubs	Melksham Gardeners' Society	£200
Clubs	Melksham Amateur Swimming Club	£250
Clubs	Shaw & Whitley Friendship Club	£400
Clubs	Shaw & Whitley Garden Club	£150
Clubs	Melksham Cricket Club	£200
Clubs	Melksham WI	£100
Clubs	Wiltshire Youth Canoe Club (WYCC)	£500
Clubs	Melksham Rugby Club	£300
<b>Clubs Total</b>		<b>£2,500</b>
<b>Section 137 GRANTS Total</b>		<b>£14,100</b>
<b>SECTION 144 GRANTS (TOURISM)</b>		
Tourism	Melksham Tourist Information Centre	£600
<b>Tourism Total</b>		<b>£600</b>

<b>Grand Total</b>		<b>£28,900</b>

Part 2.2 Item 44 - **ORGANISATIONAL CHART**

An organisational chart for Melksham Without Parish Council is not required to be published, as there are no staff whose salary exceeds £50,000.

Part 2.2 Item 45 - **TRADE UNION FACILITY TIME**

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

Part 2.2 Item 46 - **PARKING ACCOUNT**

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

Part 2.2 Item 47 - **PARKING SPACES**

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

Estimated number of parking spaces:

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

Part 2.2 Item 48 - **SENIOR SALARIES**

There are no employees whose remuneration was over £50,000.

Part 2.2 Item 50 - **CONSTITUTION**

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

## Part 2.2 Item 51 - **PAY MULTIPLE**

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

**XX is the ratio of the Clerk remuneration to the median of the rest of the staff.**

### **Chairman's Allowance**

In accordance with the Local Authorities (Members' Allowances) (England) Regulations 2003 a parish or town council, in establishing a members' allowances scheme, has to have regard to the Local Pay Authority (Wiltshire Council).

Under Section 15 (5) of the Local Government Act 1972- "A parish council may pay the chairman for the purpose of enabling him to meet the expenses of his office such allowance as the council think reasonable".

When the parish council review the Chairman's Allowance for the year they take into consideration Wiltshire Council, as the Unitary Authority member's increase percentage, if this isn't available the allowance is normally increased by the same percentage as the staff increase. The staff increases are agreed by the National Joint Council for Local Government Services (NJC). In this financial year the staff were awarded a flat rate amount, which meant that each employee, depending on their pay scale had a different percentage increase. In 2022/23 the Chairman received an allowance of £816.04 which was the same amount as the previous financial year. The council subsequently reviewed this at the Full Council meeting on 24th April 2023 and agreed to increase the rate by 6.6% to £869.90 for 2022/23 and pay the difference between what had already been paid and the increased amount. 6.6% is the increase that Wiltshire Council applied to their member allowances, and was the average increase for their staff using the same flat rate NJC award.

Apart from the Chairman of the council no other Councillor is paid an allowance.

## Part 2.2 Item 53 - **FRAUD**

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

## Part 2.3 Item 54 - **WASTE CONTRACTS**

Melksham Without Parish Council has 2 ongoing waste contracts:

- a) SUEZ Recycling and Recovery UK Ltd hold the contract for waste collection at Bowerhill Jubilee Pavilion and Sports Field. – Registration Number: CBDU93554

- b) J.H.Jones Ltd hold the contract for waste collection at Beanacre Play Area, Berryfield Play Area, Hornchurch Road Play Area and Shaw Play Area. Registration Number: CBDU415269



**Spend over £500 during the 2022/23 Financial Year- 1st April 2022- 31st March 2023**

Reference Number	Payee Name	Transaction Detail	Date Paid	Net Amount
V2601-BACS	Bowerhill Village Hall Trust	Grant Award-22/23	01/04/2022	£5,000.00
V2602-6055	Shaw Village Hall	Grant Award CHQ 2022/23	01/04/2022	£7,000.00
V2603-6056	Berryfield Village Hall	Grant Award CHQ 2022/23	01/04/2022	£500.00
V2604-6057	Whitley Reading Rooms	Grant Award CHQ 2022/23	01/04/2022	£1,700.00
V2606-6059	BASRAG	Grant Award CHQ 2022/23	01/04/2022	£500.00
V2607-6060	CAWS	Grant Award CHQ 2022/23	01/04/2022	£500.00
V2609-6062	4 Youth	Grant Award CHQ 2022/23	01/04/2022	£2,800.00
V2616-6069	Wiltshire Air Ambulance	Grant Award CHQ 2022/23	01/04/2022	£500.00
V2619-6072	Splitz Support Service	Grant Award CHQ 2022/23	01/04/2022	£500.00
V2627-6080	TransWilts CIC	Grant Award CHQ 2022/23	01/04/2022	£2,000.00
V2636-6089	Wiltshire Youth Canoe Club	Grant Award CHQ 2022/23	01/04/2022	£500.00
V2638-6091	Melksham Tourist Info Centre	Grant Award CHQ 2022/23	01/04/2022	£600.00
V2814-DD	SSE	In.0001-Pavilion gas- 26 Feb-18 May	18/07/2022	£678.72
V2908-DD	SSE	Inv.0002-Pavilion gas-19 May-22 Aug	09/09/2022	£691.74
V3039-DD	SSE	Pavilion Gas-23 Aug-4 Nov 22	24/11/2022	£534.19
V3157-6107	SSE	Berryfield Village Hall electricity-9 Nov-8 Feb	23/02/2023	£1,602.44
V2673-BACS	Rigg Construction	Inv.049/22- Certificate 3- Berryfield Village Hall construction	07/04/2022	£73,736.34
V2676-BACS	JH Jones & Sons	2733- Parish Maintenance	03/05/2022	£1,337.21
V2681-BACS	WALC	Inv.163-WALC	03/05/2022	£1,114.17
V2681-BACS	WALC	Inv.163- NALC	03/05/2022	
V2684-BACS	Vita Play Ltd	Inv.3378- Shaw Play Area	03/05/2022	£3,300.00
V2684-BACS	Vita Play Ltd	Inv.3378- Sports Field MUGA	03/05/2022	
V2684-BACS	Vita Play Ltd	Inv.3378- Beanacre Play Area	03/05/2022	
V2684-BACS	Vita Play Ltd	Inv.3378- Kestrel Court Play	03/05/2022	
V2684-BACS	Vita Play Ltd	Inv.3378-Hornchurch Road Play	03/05/2022	
V2684-BACS	Vita Play Ltd	Inv.3378- Berryfield Play Area	03/05/2022	
V2687-BACS	JH Jones & Sons	2766- Elm removal & fence replacement	03/05/2022	£686.95
V2688-BACS	Wellers Hedley	Land transfer fees Berryfield Village Hall	03/05/2022	£940.00
V2689-BACS	Shaw Village Hall	Grant payment- roof repairs	03/05/2022	£500.00

V2699-BACS	Arian design	Inv.7557-Replacement Pilot Pub Noticeboard	03/05/2022	
				£1,424.00
V2699-BACS	Arian design	Inv.7557-Replacement Shaw Village Hall noticeboard	03/05/2022	
V2709-BACS	Rigg Construction	Inv.22- Certificate 4- Berryfield Village Hall Construction	06/05/2022	£58,098.49
V2720-BACS	JH Jones & Sons	Inv.2788-Parish Maintenance	20/05/2022	£1,337.21
V2724-BACS	Rialtas Business Solutions Ltd	Inv.660-21/22 Year end closedo	20/05/2022	£558.00
V2738-BACS	Arthur J Gallagher	Inv.235-Parish insurance	30/05/2022	
V2738-BACS	Arthur J Gallagher	Inv.235-Sports Field Insurance	30/05/2022	£8,750.50
V2740-BACS	Rigg Construction	In067-BYF V Hall-Certificate 5	30/05/2022	£117,517.84
V2753-BACS	Wiltshire Publication	Inv.109-Quarterly Newsletter	28/06/2022	£495.00
V2756-BACS	JH Jones & Sons	Inv.2836-Parish Maintenance	28/06/2022	£1,337.21
V2762-BACS	ROSPA Play Safety	63488- Allotment Warden ROSPA	28/06/2022	£695.00
V2781A	Rigg Construction	Inv.079 part-Certifivate 6 BYF	04/07/2022	£125,000.00
V2783-BACS	Martin Pickard	Inv.475/04-QS Services BYF V H	26/07/2022	£1,200.00
V2785-BACS	JH Jones & Sons	Inv.2900-Parish Maintenance	26/07/2022	£1,337.21
V2792-BACS	Complete Weed Control	Inv.573-Spring weedspray	26/07/2022	£1,384.00
V2803-BACS	Teresa Strange	Beko Dishwasher	27/07/2022	
V2803-BACS	Teresa Strange	Bosch Fridge	27/07/2022	
V2803-BACS	Teresa Strange	Gov.uk registration	27/07/2022	£2,605.66
V2803-BACS	Teresa Strange	2x Tv brakets	27/07/2022	
V2803-BACS	Teresa Strange	2x Samsung TV Screens	27/07/2022	
V2802-BACS	Best4Systems	Jabra PanCast 50 remote control	28/07/2022	£850.00
V2802-BACS	Best4Systems	Jabra Pancast 50 conference bar	28/07/2022	
V2806-BACS	Best 4 Systems	Yealink IP Phones	28/07/2022	£500.00
V2823A-BAC	Rigg Construction	Inv.698000709222- BYF V Hall b	03/08/2022	£125,000.00
V2824-BACS	Wansbroughs	Inv.145479-Fees for Campus Lease	03/08/2022	£1,220.00
V2823B-BAC	Rigg Construction	Inv.698000709222-Berryfield Village Hall Construction	05/08/2022	£12,765.11
V2841-BACS	Community Heartbeat Trust	Inv.13296- Annual Support fee for all defibrillators	26/08/2022	£756.00
V2842-BACS	Elan City	New Speed Indicator device	26/08/2022	£2,296.12
V2845-BACS	Aquasafe Environmental Ltd	Pavilion Clean & Chlorination	26/08/2022	
V2845-BACS	Aquasafe Environmental Ltd	Pavilion Legionella Risk assessment	26/08/2022	£885.00
V2845-BACS	Aquasafe Environmental Ltd	Inv.220802-Aug PPM Visit	26/08/2022	

V2846-BACS	Arien Signs and Graphics	7840-New noticeboard Berryfield Village Hall	26/08/2022	£627.00
V2849-BACS	JH Jones & Sons	Inv.2978-Noticeboard installation	26/08/2022	£420.00
V2850-BACS	JH Jones & Sons	Inv.2960-Parish Maintenance	26/08/2022	£1,337.21
V2852-BACS	JH Jones & Sons	Inv.2489-Bowerhill Sports Field hedge cutting	26/08/2022	£525.00
V2856-BACS	Wiltshire Council	Office rent-1.8.22-30.9.22	26/08/2022	£1,733.57
V2865-BACS	Office Right Business Solution	Office move	30/08/2022	£860.00
V2865-BACS	Office Right Business Solution	2x Whiteboards	30/08/2022	
V2865-BACS	Office Right Business Solution	4x pop up data power points	30/08/2022	
V2874-BACS	Rigg Construction	Inv.103- Certificate 8-Berryfield Village Hall construction	06/09/2022	£74,898.03
V2876-BACS	Kanconnections	Part-inv.1499-Pavilion CCTV	06/09/2022	£2,125.00
V2877-BACS	Community Heartbeat Trust	Inv.13785-New defibrillator Berryfield Village Hall	06/09/2022	£2,540.00
V2878-BACS	Arthur J Gallagher	Berryfield Village Hall insurance	06/09/2022	£3,849.18
V2903-DD	Public Works Loan	Public Works Loan Interest	23/09/2022	£52,284.38
V2903-DD	Public Works Loan	Public Works Loan repayment	23/09/2022	
V2882-BACS	JH Jones & Sons	Inv.3005-Parish Maintenance	27/09/2022	£1,337.21
V2884-BACS	Pope Consulting	Inv.4362-5- M&E BYF V Hall	27/09/2022	£1,775.00
V2889-BACS	JH Jones & Sons	Inv.3029-Crack fill-Youth pitc	27/09/2022	£567.50
V2900-BACS	PKF Littlejohn LLP	732-External Auditor fee 21/22	27/09/2022	£1,600.00
V2901-BACS	Wiltshire Council	Office rent-1.10.22-31.12.22	27/09/2022	£2,593.25
V2939-BACS	Rigg Construction	Inv.113-Certificate 9 BYF V Ha	07/10/2022	£19,406.88
V2940-BACS	Office Right Business Solution	Inv.97220- Tables & Chairs BYF	19/10/2022	£4,189.20
V2942-BACS	JH Jones & Sons	Inv.3058-Parish Maintenance	28/10/2022	£1,337.21
V2946-BACS	Playsafety Ltd	Annual ROSPA Inspection on all play areas	28/10/2022	£791.00
V2947-BACS	Tollgate Security Ltd	Inv.49792- Annual intruder alarm maintenance	28/10/2022	£634.00
V2948-BACS	Complete Weed Control	Inv.222-Parish weedspraying	28/10/2022	£1,023.00
V2997-BACS	Pope Consulting	Inv.4362-6 M&E Berryfield Village Hall build	28/11/2022	£887.50
V2998-BACS	JH Jones & Sons	3118-Parish Maintenance	28/11/2022	£1,337.21
V3000-BACS	DS Securities	77730-BYF Alarm Monitor & Main	28/11/2022	£790.00
V3001-BACS	T W Landscapes	Inv.22733-Landscaping BYF V HA	28/11/2022	£2,780.00
V3003-BACS	Office Right Business Solution	Inv.97131-BYF Moving furniture	28/11/2022	£500.00
V3006-BACS	JH Jones & Sons	3140-Cut back brambles allotme	28/11/2022	£785.00
V3010-BACS	JH Jones & Sons	Inv.3153-Shaw bus shelter repa	28/11/2022	£645.00
V3017-BACS	Martin Pickard	Inv.05-QS Services BYF V Hall	28/11/2022	£1,900.00

V3018-BACS	JH Jones & Sons	Inv.3157-JSF Hedge cut	28/11/2022	£525.00
V3029-BACS	JH Jones & Sons	Inv.3158- Fertilise Junior pit	28/11/2022	£467.20
V3030-BACS	Arien Signs and Graphics	Inv.7973-BYF V Hall NB	28/11/2022	£672.00
V3062-BACS	JH Jones & Sons	Inv.3177- Parish Maintenance	22/12/2022	£1,337.21
V3068-BACS	Rigg Construction	Demolition of BYF Village Hall	22/12/2022	£7,018.72
V3069-BACS	Melksham Town Council	1st Installment of CIL- East of Melksham	22/12/2022	£150,000.00
V3081-BACS	Kerry Lemon	Inv.590-BYF V Hall- Artwork	22/12/2022	£547.88
V3096-BACS	Melksham Town Council	2 of 3 CIL Payment-East of Melksham	10/01/2023	£150,000.00
V3097-BACS	Melksham Town Council	3 of 3- CIL Payment-East Spa R	13/01/2023	£15,029.94
V3099-BACS	Wiltshire Council	961 Office rent-1.1.23-31.3.23	27/01/2023	£2,593.25
V3103-BACS	JH Jones & Sons	Inv.3207-Parish Maintenance	27/01/2023	£1,337.21
V3174-BACS	Berryfield Village Hall	Start up fund for Trust	06/02/2023	£4,500.00
V3142-BACS	Teresa Strange	Reimburse NHP-Town Centre plan printing	15/02/2023	£1,709.46
V3142-BACS	Teresa Strange	Reimburse NHP Consultation event printing	15/02/2023	
V3162-BACS	JH Jones & Sons	Inv.3267- Parish Maintenance	27/02/2023	£1,337.21
V3189-DD	Public Works Loan Board	PWL Interest	23/03/2023	£51,975.00
V3189-DD	Public Works Loan Board	PWL repayment- CAPITAL	23/03/2023	
V3192-BACS	Wiltshire Publication	Inv.478- Winter newsletter	28/03/2023	£495.00
V3194-BACS	Melksham Town Council	Inv.44- 30% expenditure-NHP	28/03/2023	£4,670.71
V3196-BACS	JH Jones & Sons	Inv. 3302 Parish Maintenance	28/03/2023	£1,337.21

### Section 3 – External Auditor Report and Certificate 2021/22

In respect of **Melksham Without Parish Council – WI0162**

#### 1 Respective responsibilities of the body and the auditor

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with Proper Practices which:

- summarises the accounting records for the year ended 31 March 2022; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

#### 2 External auditor report 2021/22

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Other matters not affecting our opinion which we draw to the attention of the authority:

The minutes of the meeting at which the AGAR was approved have been reviewed and demonstrate Sections 1 and 2 were approved in the correct order. The relevant minute references are 08/22 d) and 08/22 e) for Sections 1 and 2 respectively.

#### 3 External auditor certificate 2021/22

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2022.

External Auditor Name

**PKF LITTLEJOHN LLP**

External Auditor Signature

Date

22/09/2022

\* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website ([www.nao.org.uk](http://www.nao.org.uk))

## Melksham Without Parish Council



Interim Audit Date: 21/12/2022

## Internal Audit Summary 2022-23

Year End Audit Date 24/03/2023

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

Internal Control Objective	Negative Analysis					Responses				Recommendations
	Non - Compliance	High	Medium	Low	Advisory	Positive	Negative	N/A	Not Checked	
A <i>Appropriate accounting records have been properly kept throughout the financial year.</i>	0	0	0	0	0	6	0	0	0	0
B <i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.</i>	0	0	0	0	0	34	0	5	0	0
C <i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.</i>	0	0	1	0	1	10	2	0	0	2
D <i>The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.</i>	0	0	0	0	0	14	0	1	0	0
E <i>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.</i>	0	0	1	0	0	19	1	5	0	1
F <i>Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	9	N/A	N/A
G <i>Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.</i>	0	1	0	0	0	23	0	2	0	1
H <i>Asset and investments registers were complete and accurate and properly maintained.</i>	0	0	0	0	0	7	0	4	0	0
I <i>Periodic bank account reconciliations were properly carried out during the year.</i>	0	0	1	0	0	11	1	4	0	1
J <i>Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.</i>	0	0	0	0	0	9	0	2	0	0
K <i>If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered"</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3	N/A	N/A
L <i>The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	7	N/A	N/A

Internal Control Objective		Negative Analysis					Responses				Recommendations
		Non - Compliance	High	Medium	Low	Advisory	Positive	Negative	N/A	Not Checked	
<b>M</b>	<i>The authority, during the previous year (2021/22) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).</i>	0	0	0	0	0	5	0	0	0	0
<b>N</b>	<i>The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).</i>	0	0	0	0	0	7	0	1	0	0
<b>O</b>	<i>(For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	6	N/A	N/A
<b>Total</b>		<b>0</b>	<b>1</b>	<b>3</b>	<b>0</b>	<b>1</b>	<b>145</b>	<b>4</b>	<b>49</b>	<b>0</b>	<b>5</b>

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

17-May-23

### Explanation of "Not Covered" responses

Further to our Internal Audit of your Council for the financial year 2022/23, I am pleased to submit the signed Internal Report for your Annual Return. We have completed our work and I can confirm that we have not given a Negative response for any of the Internal Control Objectives.

You will note that we have given 'Not Covered' responses in respect of Control Objectives F, K, L and O and we are required to explain why we have done this.

- *The reason for the Not Covered response for Objective F is that we understand that your Council does not maintain a Petty Cash.*
- *The reason for the "Not Covered" response for Objective K is that it is not applicable to your Council as the Council did not certify itself exempt from limited assurance review for 2021/22 financial year.*
- *The reason for the Not Covered response for Objective L as your 'annual turnover' exceeds £25,000 and you are therefore not subject to the publication requirements of the Transparency Code.*
- *The reason for the Not Covered response for Objective O as it is our understanding that the Council does not act as Trustee.*

The External Auditor may query why we have responded 'Not Covered' and, if so, you should provide them with a copy of this letter.

Yours sincerely,



Kevin Rose ACMA  
Director



# Annual Internal Audit Report 2022/23

## Melksham Without Parish Council

<https://www.melkshamwithout-pc.gov.uk/> LABEL WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2023, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2022/23 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.			✓
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	✓		

O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

Date(s) internal audit undertaken

Name of person who carried out the internal audit

10/05/2022

21/12/2022

25/03/2023

Kevin Rose - IAC Audit & Consultancy Ltd

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

17/05/2023

\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

AGENDA ITEM 09b) 2022-23 Melksham Without Parish Council SIGNED Internal Audit Report

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

17th May 2023

Dear Teresa,

## **Report on Internal Audit carried out on 24 March 2023**

An audit was carried out by Kevin Rose on Friday 24 March 2023. This was the Year End audit following on from the Interim Internal Audit carried out on 21 December 2022. Further testing was carried out after the 31st March to verify the asset register, the year end bank reconciliations and the computed numbers for the Accounting Statements.

The audit was undertaken using our standard IAC Audit Checklist, used for all Local Councils, which has 198 items. A total of 56 items were tested during this audit. Including the items tested during the Interim Internal Audit visit a total of 149 items have been checked during the financial year a further 49 items on the standard Checklist were checked and confirmed as being Not Applicable to your Council. There were no items unchecked at the year end.

### Areas subject to audit were;

the payment system (Box B), risk and insurance (Box C), budget and precept setting and monitoring (Box D), payroll (Box G), assets and investments (Box H), bank reconciliations (Box I), and accounting Statements (Box J).

Of the 56 items tested during this audit a Positive response was obtained in respect of 54 tests. There were 2 Negative responses identified, details of which are set out in the attached Year End Internal Audit Observations. A detailed breakdown of our audit testing and Responses is set out in the attached Year End Internal Audit Summary.

I can confirm that none of the Observations raised during the year will give rise to a Negative response in the year end Internal Audit Report.

IAC Audit & Consultancy Ltd.

Registered in England No 09753929 VAT Reg No 220 6715 38

23 Westbury Road, Yarnbrook, Wiltshire, BA14 6AG

Email: [admin@audit-iac.com](mailto:admin@audit-iac.com) Tel: 01225 775511

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

Yours sincerely,

A handwritten signature in black ink, appearing to read "K. Rose". The signature is written in a cursive style with a large initial "K" and a distinct "Rose" following a dot.

Kevin Rose ACMA  
Director

**Melksham Without Parish Council  
Financial Year 2022-23**



**IAC Audit and Consultancy Ltd**

Audit date: 24 March 2023

**Year End Internal Audit Observations**

**C This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.**

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Council has formally documented Internal Controls	No	<i>Finance Committee Minutes of 23rd May 2022 record that two Councillors undertook a review of Internal Controls (this is a requirement of Regulation 6 of the Accounts and Audit Regulations 2015) however Council has not formally documented what these controls are.</i>	Council should formally document its Internal Controls.  When completed the review of Internal Controls should be formally noted in Minutes of the relevant meeting.	Medium	To do moving forward.

**G Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.**

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Members Allowances have been set in accordance with Members Allowances Regulations 2003.	No	<i>Chairs Allowance is approved as part of budget, however it was noted that Minutes of meetings do not record the actual value of the allowance to be paid (they refer, for example, to increasing it in line with Wiltshire Councils Members Allowance).</i>	Council to ensure that the value of the allowance to be paid is formally recorded in Minutes of a meeting of Full Council.	High	The council looked at the Chair's allowance at their April Full Council meeting and have approved the amount retrospectively for 2022/23. In the future we will ensure that the approval of the Chair's Allowance is recorded in the minutes.

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

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Bank reconciliations have been signed and dated as evidence of independent review (Year End)	No	<i>As at the date of the year end audit visit the bank reconciliation as at 31st March 2023 had not been signed as evidence of independent review.</i>	Prior to the approval of the Accounting Statements the year end bank reconciliation to be subject to independent review and signed and dated as evidence of this review.	Medium	Has been signed and is attached.

# THURSTON PARISH COUNCIL

Parish Council Office  
New Green Centre  
Thurston  
Suffolk  
IP31 3TG



Tel: 01359 232854  
e-mail: [info@thurstonparishcouncil.gov.uk](mailto:info@thurstonparishcouncil.gov.uk)

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## INTERNAL CONTROL POLICY

### 1. SCOPE OF RESPONSIBILITY

Thurston Parish Council (the Council) is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control which facilitates the effective exercise of the Council's functions and which includes arrangements for the effective management of risk. In accordance with the Local Government Act 1972 s151, the Council has appointed the Clerk as the Responsible Financial Officer (RFO) who administers the council's financial affairs in accordance with all Acts, Regulations and proper practices.

### 2. THE PURPOSE OF THE SYSTEM OF INTERNAL CONTROL

Internal control is designed to reduce financial risk to the Council; the system of internal control is designed to ensure that the Council's activities are carried out properly and as intended. Internal controls are set up by the Clerk / RFO but it also falls to Council Members to ensure that they have a degree of control and understanding of those controls. Controls will include the checking of routine financial procedures; the examination of financial comparisons; the recording of assets and liabilities; the identification of risk and to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

### 3. PERSONNEL INVOLVED WITH THE INTERNAL CONTROL ENVIRONMENT

#### 3.1 The Council

- The Council has appointed a Chairman who is responsible for the smooth running of meetings and for ensuring that all Council decisions are lawfully taken.
- Chairmen of Committees exercise similar responsibilities under delegated authority within their terms of reference.
- The Chairman of each meeting (of both Council and Committees) signs each page of the minutes.
- Decisions made are within the Standing Orders and Financial Regulations laid down and approved by the Council. These are kept regularly under review.
- The Council reviews its obligations and objectives and approves budgets for the following year at its December and January meetings.
- The January meeting of the Council approves the level of precept for the following financial year.
- The Council receives and considers regular financial statements at its monthly meetings.
- Payments are made in accordance with Standing Orders and Financial Regulations.
- The appointment of authorised signatories is kept under review.

- Council has a default position whereby all payments made are via internet banking or, where appropriate, debit and credit card.
- Two Councillors (from the currently authorised signatories) are required to sign into the Council's bank to authorise the release of all payments having satisfied themselves that the payments to be made are in accordance with the files shared with them for payment.
- All such payments will be made in accordance with Council's adopted Financial Regulations and adopted Internal Banking Policy.
- Internal control issues are reviewed regularly by the Internal Controller (quarterly) and reported to full Council (quarterly).
- All Council policies are reviewed annually for accuracy in relation to the policy areas they reflect, changes in legislation and current best practice.
- The Council has an up-to-date Risk Register which is reviewed on a quarterly basis of the RFO and Internal Controller and the Policy and Resources Committee on an annual basis or as and when any new activity or risk is undertaken or identified.

### 3.2 CLERK AND PROPER OFFICER TO THE COUNCIL / RESPONSIBLE FINANCIAL OFFICER

The Council has appointed a Clerk to the Council who acts as the Council's advisor and principal administrator. The Clerk is also the Council's RFO and is responsible for managing the Council's finances. The RFO is responsible for the day-to-day compliance with legislation and policies and for managing risks. The RFO ensures that the Council's procedures, control systems and policies are maintained. The RFO also exercises responsibility for the Council's banking arrangements in conjunction with the Policy & Resources Committee. The duties of the Clerk / RFO are laid down in a Job Description which was last reviewed and updated in 2019.

The Clerk in undertaking the role of RFO manages the timetable for the audit programme, Council approval of the annual return, and the compliance with the electors' rights. The RFO submits all the requested information to the External Auditor by the agreed date and arranges for the required publication of notices, accounts and returns.

The RFO has authority to initiate payments on the Council's bank accounts for authorisation by two authorised bank signatories. This arrangement is controlled by Financial Regulation 6.9.

The Council has a Credit Card with Lloyds Bank which is restricted to use by the RFO for use in single transactions with a maximum limit of £1,000. The use of this card is controlled by Financial Regulation 6.19.

### 3.3 DEPUTY CLERK

The Council has appointed a Deputy Clerk who acts in support of the Clerk and has a deputising role. In particular the postholder has responsibility for the administration relating to the responsibilities of the Emergency Planning Committee and Leisure and Environment Committee and the Thurston Recreation Ground Charity Trust. The duties of the Deputy Clerk are laid down in a Job Description which was issued in January 2021. The Deputy Clerk has obtained the Introduction to Local Council Administration (ILCA) (May 2021) and is working to ensure that she obtains 12 continuous professional points for each relevant year.

### 3.4 INTERNAL AUDITOR (IA)

The Council has appointed an Independent Internal Auditor (the IA) who will report to the Council on the adequacy of the Council's:

- Records, procedures and systems
- Book-keeping and bank reconciliations
- Financial regulations and standing Orders
- Budgetary controls
- Asset management
- Payment controls
- Risk management
- Statutory / regulatory compliance
- Regular reviews of the effectiveness of internal control.

The effectiveness of the internal audit is reviewed annually, and the Council reviews the appointment of the IA. The IA, who is competent and independent, will carry out the work required in accordance with the Governance and Accountability Guide for Local Councils and additionally will be advised of any additional work required by the Council.

The scope of the work of the IA is reviewed annually and the review and the appointment is minuted.

The IA will inspect the accounts at the year-end (prior to completion of the Annual Governance and Accountability Return (AGAR) -Sections 1 and 2) and will complete the Annual Internal Audit Report of the AGAR.

The IA will write a separate report to the Council (a copy of which is provided to all members) detailing any findings they might have. The report of the IA is considered as an agenda item at the next available meeting. Recommendations from the report will be recorded in the minutes and the Policy and Resources Committee will produce an Audit Plan to manage any identified weaknesses or recommendations identified for improvement.

### 3.5 EXTERNAL AUDIT

Given the level of income and expenditure, Council is subject to a Limited Assurance Review by an External Auditor as appointed by The Smaller Authorities' Audit Appointments Ltd which is a section led company appointed by the Department of Communities and Local Government, as the specified person to procure and appoint external auditors to smaller authorities. They perform the functions set out in relevant legislation and have been re-awarded the ongoing audit contract for the five-year period commencing 1<sup>st</sup> April 2022. The Council's External Auditors submit an External Auditor's Report, which is presented to full Council.

Under the limited assurance regime, the external auditors undertake a limited range of specified procedures to give a report that provides limited, rather than reasonable, assurance about the Council's accounting statements.

## 4. REVIEW OF EFFECTIVENESS

The Council has responsibility for conducting an annual review of the effectiveness of the system of internal control. The review is informed by the work and any issues identified by:

Reviewed: February 2023

Review due: by March 2024

- Full Council – identification of new activities
- Policy and Resources Committee – identification of new activities or risks
- Clerk to the Council / RFO who has responsibility for the development and maintenance of the internal control environment and managing risks
- IA, who reviews the Council's system of internal control and who makes a written report to the Council
- The Council's External Auditors, who make the final check using the AGAR, a form completed and signed by the RFO, the Chairman and the IA. The External Auditor issues an annual audit certificate and identifies any actions taken need to be taken into account by the Council arising from Audit Report.

## 5. SIGNIFICANT INTERNAL CONTROL ISSUES

No internal control issues were identified during the financial year ending 31 March 2022. The internal audit carried out in April 2022 concluded that:

“The Internal Audit work undertaken confirmed that during the 2021/22 year the Council maintained effective governance arrangements including a robust framework of internal control and risk management. The Internal Audit review, undertaken on the documentation provided to the Internal Auditor and on the information published on the Council's website, has confirmed that the Council maintains an effective framework of financial administration and internal financial control.

The Council exercises strong governance including a strategic 3-year Business Plan (currently in place for the period May 2021 to May 2024) with measurable objectives. The Council places emphasis upon transparency of its financial operations with detailed and up-to-date information on income and expenditure, accounts and budgets, procurement information, policies and procedures and operational structure on the Council's website.

The Council displays many examples of good financial practice and continues to prioritize the maintenance of a high standard of financial management and control. Appropriate formal Policies, Procedures and Protocols have been adopted by the Council and these provide a solid foundation for the continuing operation of strong financial administration.

By examination of the 2021/22 accounts and supporting documentation it was confirmed that the Clerk, in the role as the Council's Responsible Financial Officer (RFO), satisfactorily undertook the administration of the Council's financial affairs and produced satisfactory financial management information to enable the Council to make well-informed decisions”

## 6. EXTERNAL AUDIT OPINION

There were no matters raised on the Annual Return for the financial year to 31 March 2022 which have cause for concern. This was noted and accepted by the Parish Council at its meeting of 5<sup>th</sup> October 2022.

## 7. BUSINESS PLANNING AS AN AID TO INTERNAL CONTROL

In 2022 the Council updated the strategic 3-year Business Plan for the period May 2021 to May 2024 with measurable objectives which aims to improve decision-making by focusing on what it intends to do over the next few years and how it intends to do it. The Business Plan will align with and drive the direction of all internal strategies and resources, through both the budget setting process, and via key strategic policies taking the adopted Thurston Neighbourhood Plan into account alongside the adopted Parish Infrastructure and Investment Plan. Decision-making will become more consistent and more in line with core strategies, which in turn will improve both management of risk and more effective use of resources. This is particularly important in the context of the Council's need to account within the terms of the statutory framework for its use of monies received under the Community



Infrastructure Levy (CIL). The Business Plan affords a mechanism to ensure that spending decisions on parish infrastructure to support growth are made in the most robust and transparent way. The Business Plan will be revised during 2023-2024 to reflect decisions in terms of both capital investment to support growth, the adopted Neighbourhood Development Plan and as a direct response to CIL Income received to offset the impact of extensive growth in Thurston.

#### 8. DATA PROTECTION COMPLIANCE

The Council has fully complied with the Data Protection legislation which came into force in the United Kingdom on 25 May 2018 and keeps its compliance under regular review. The UK GDPR sets out the information you should supply and when individuals should be informed. The Parish Council has procedures in place to review the information it supplies about the processing of personal data and ensures that it is:

- concise, transparent, intelligible and easily accessible;
- written in clear and plain language, and
- free of charge

Risks and all policies associated with Data Protection are reviewed by the Policy and Resources Committee on an annual basis.



# MELKSHAM WITHOUT PARISH COUNCIL

## Internal Control Policy

### 1. SCOPE OF RESPONSIBILITY

The Accounts and Audit Regulations 2005 states

A relevant authority must ensure that it has a sound system of internal control which facilitates the effective exercise of its functions and the achievements of its aims and objectives; ensures that the financial and operational management of the authority is effective; and includes effective arrangements for the management of risk

Melksham Without Parish Council (the Council) is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. The Council also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

In discharging this overall responsibility, the Council is also responsible for establishing and maintaining appropriate risk management processes, governance arrangements, and control systems, (including operational procedures) which facilitate the effective exercise of its functions.

### 2. THE PURPOSE OF THE SYSTEM OF INTERNAL CONTROL

The system of internal control is designed to managed risk to a reasonable level rather than to eliminate risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness.

The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Council's policies, aims and objections, to evaluate the like likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

### 3. THE INTERNAL CONTROL ENVIRONMENT

The key elements of the Council's internal control environment include:

- Standing Orders and Financial Regulations, which establish arrangements for policy setting and decision making and the delegation of powers to members and officers under a committee structure.
- An established planning process, which sets clear objectives and targets and reconciles policy priorities with financial resources;
- The inclusion within the planning process of risk assessments and a clear statement of the ways in which identified risks will be managed;
- A system of regular monitoring and reporting of the Council's performance against its plans;
- Established budget setting and budgetary management systems, ensuring the economical, effective and efficient use of resources, and regular reporting of financial performance to officers and members;
- A structure of centrally monitored devolved financial management that promotes management of the Council's finances at the appropriate organisational level;
- Comprehensive codes of conduct for members and officers that set out clear expectations for standards of behaviour;
- Effective arrangements for dealing with complaints and whistle-blowing, and for combating fraud and corruption;
- A well-regarded internal audit service that works with officers to assess and develop the control environment, and which supports management's assessment of compliance with established policies, procedures, laws and regulations. Reports of the Internal Auditor and submitted in full to the Full Council.
- The Council has appointed a Clerk to the Council who acts as the Council's advisor and administrator. The Clerk is the Council's Responsible Financial Officer and is responsible for administering the Council's finances. The Clerk is responsible for the day to day compliance with laws and regulations that the Council is subject to and for managing risks. The Clerk also ensures that the Council's procedures, control systems and policies are maintained.

### 4. REVIEW OF EFFECTIVENESS

The Council has responsibility for conducting, at least annually, a review of the effectiveness of the system of internal control and the system of internal audit. The review of the effectiveness of the system of internal control is informed by the work of the internal auditor and managers within the Council, and also by comments made by the external auditors in their annual audit letter. **and any issues identified by:**

***Adopted by Full Council 21<sup>st</sup> January 2019- Min 401/18b***



# Annual Governance and Accountability Return 2022/23 Form 3

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

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

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2022/23

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
  - The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
  - **Sections 1 and 2 must** be completed and approved by the authority.
  - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2023**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2023**. Reminder letters will incur a charge of £40 +VAT:
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2023
  - an explanation of any significant year on year variances in the accounting statements
  - notification of the commencement date of the period for the exercise of public rights
  - Annual Internal Audit Report 2022/23

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

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

## Publication Requirements

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

Before 1 July 2023 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2022/23**, approved and signed, page 4
- **Section 2 - Accounting Statements 2022/23**, approved and signed, page 5

Not later than 30 September 2023 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

\*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2022/23

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide\** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2023.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide\**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2023**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at <b>31 March 2023</b> been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.		

**\*Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices**, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

# Annual Internal Audit Report 2022/23

ENTER NAME OF AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2023, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2022/23 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.			
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.			
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.			
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.			
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.			
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.			
H. Asset and investments registers were complete and accurate and properly maintained.			
I. Periodic bank account reconciliations were properly carried out during the year.			
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.			
K. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")</i>			
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.			
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .			
N. The authority has complied with the publication requirements for 2021/22 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .			

O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			

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

Date(s) internal audit undertaken

Name of person who carried out the internal audit

DD/MM/YYYY DD/MM/YYYY DD/MM/YYYY

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

DD/MM/YYYY

**\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

**\*\*Note:** If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

## Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2023, that:

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

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

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

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS



## Section 2 – Accounting Statements 2022/23 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
<b>1.</b> Balances brought forward			<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
<b>2.</b> (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
<b>3.</b> (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
<b>4.</b> (-) Staff costs			<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
<b>5.</b> (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
<b>6.</b> (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
<b>7.</b> (=) Balances carried forward			<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
<b>8.</b> Total value of cash and short term investments			<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b></i>
<b>9.</b> Total fixed assets plus long term investments and assets			<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
<b>10.</b> Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	N/A	
<b>11a.</b> Disclosure note re Trust funds (including charitable)				<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
<b>11b.</b> Disclosure note re Trust funds (including charitable)				<i>The figures in the accounting statements above do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2023 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

**Signed by Responsible Financial Officer before being presented to the authority for approval**

SIGNATURE REQUIRED

Date

DD/MM/YYYY

I confirm that these Accounting Statements were approved by this authority on this date:

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chairman of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

# Section 3 – External Auditor’s Report and Certificate 2022/23

In respect of ENTER NAME OF AUTHORITY

## 1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

## 2 External auditor’s limited assurance opinion 2022/23

(Except for the matters reported below)\* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (\*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

## 3 External auditor certificate 2022/23

We certify/do not certify\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

\*We do not certify completion because:

External Auditor Name ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature SIGNATURE REQUIRED Date DD/MM/YYYY

## Melksham Without Parish Council

### Variances breakdown

Box 3	TOTAL OTHER RECEIPTS	Variance to explain	-191,194
<b><u>Explanation</u></b>			
1	Public works loan for construction of new village hall was received in the previous financial year, however no new loans have been applied for in this financial year		-494827
2	£934 had been awarded to the parish council in the 2021/22 financial year as a Covid grant. No grant was received from Wiltshire Council for Covid- 19 in this financial year as this was a one off amount of money which had been applied for and awarded in the height of the Covid-19 pandemic		-934
3	Grant income awarded in this financial year from SSEN Resilient Communities Fund to operate and fund the Melksham Community Support phone line and database.		6023
4	More Solar Farm Community funding received this year, as based on number of dwellings in the parish in a 2.75km radius of the solar farm. In the last financial year it was £14,850 and this financial year £16,119		1269
5	75% of £500,000 that was an index linked s106 contribution for new village hall at Berryfield total amount received £425,998. In the previous year 25% of the s106 contribution was received, total £136,450		289548
6	Football income for football bookings increased slightly in this financial year due to an increase in youth pitch bookings		1932
7	In the last financial year £6,414 was received in CIL receipts and this year £12,014 was received for some small developments in the parish		5600
<b>Total</b>			<b>-191389</b>
<b>Outstanding to explain</b>			<b>195</b>

Box 6	ALL OTHER PAYMENTS	Variance to explain	622,798
<b><u>Explanation</u></b>			
1	The council transferred over to the neighbouring Town Council £315,030 which was CIL that had been received for a development that had moved into the parish of the town in the Community Governance boundary review. The parish council resolved to transfer this money over to the neighbouring council with a legal tie on how it should be spent.		315030
2	The construction of the new Berryfield Village Hall started in January 2022 with a spend of £236,723 in the last financial year. The majority of the construction was undertaken in this financial year with the building being handed over to the parish council in September 22. The old porta cabin village hall was demolished in this financial year and the area made good. Also fees associated with getting the building up and running such as fire and legionella risk assessments and the installation of fire extinguishers and building insurance		332744
3	In this financial year the parish council purchased a new defibrillator to go on the side of the new Berryfield Village		2122
4	In this year the council changed phone systems with a much cheaper contract than previous		-2547
5	The council moved into their new office in July 2022 so started paying rent for this space in this financial year. In the previous financial year the council did not incur any rent fees due to temporarily residing in a parish council owned sports pavilion until the new office accomodation was ready		6920
6	The council moved into new office and meeting room accomodation this year so required more equipment such as new fridge, dishwasher and online meeting equipment e.g TV screens and camera bar		1836
7	As above the council offices moved to new premises and therefore incurred costs associated with moving over to the new building this year.		1800

8	<p>In the last financial year the council purchased some gym equipment for one of their playing fields, repaired some trip hazards and some of the parish play areas and repaired some play equipment totalling to £31,287. In this financial year as most play area repairs required were undertaken in the last financial year and the council did not purchase any new equipment the council spent £480</p>	-30807
9	<p>The parish council awarded more grant money to organisations in this financial year than the previous year. Following covid 19 more organisations were getting up and running again</p>	4650
10	<p>The council increased grant funding awarded to village halls in this financial year following the covid pandemic.</p>	5450
11	<p>In the previous year the council spent £14,411 on repairs and maintenance at the Bowerhill Sports Pavilion and replaced one off things such as the fire alarm system, purchased hard standing for the veranda area, boulder stones to secure the site from unauthorised encampments and replacement of the expansion tank in the pavilion pump room. Also undertaken was general pitch maintenance to the field. This year the council spent £5,199 and replaced their CCTV due to cameras becoming faulty with the previous system and it being deemed more cost effective to replace the system. Some pitch maintenance was also undertaken in this year, but unlike last year no hardstanding, boulder stones or replacement expansion tank was purchased this year as these were one of items.</p>	-9212
12	<p>In the last financial year the council purchased tables for the meeting room for social distancing reasons and items to make the office and meeting room covid secure. No items for covid were purchased this year</p>	-913

13	<p>This year under parish repairs and maintenance a repair has been done on one of the parishes brick built bus shelters and roundabout grass cutting and maintenance which was the majority of the cost under this cost heading. The roundabout maintenance had been handed back to the parish council this year as previously a contractor was doing it as a community benefit but could no longer do so. In the previous year the council were not undertaking roundabout maintenance.</p>	1605
14	<p>Last year we purchased a drinking water fountain for our pavilion facility as a one off item at a cost of £3088, we are currently awaiting for it to be installed following a few issues with installation, therefore no costs associated with maintaining it have been incurred this year.</p>	-3088
15	<p>In the last financial year a few information boards were purchased for our owned public open space site at Shurnhold Fields (which is a joint project with our neighbouring council). In this financial year no capital items have been spent at this site</p>	-1904
16	<p>The shurnhold field project is for any maintenance costs. This site is jointly managed with the neighbouring town council but the parish council are the lead council and hold the s106 maintenance contribution in a reserve for this site. In the previous financial year some tree work was required to be undertaken. In this financial year no tree works were undertaken, however there were some costs for mower petrol and caretaking duties</p>	-951
<b>Total</b>		<b>622735</b>
<b>Outstanding to explain</b>		<b>63</b>
<b>Box 9</b>	<b>TOTAL Fixed Assets</b>	<b>Variance to explain</b>
		<b>559,529</b>

**Explanation**

The construction of the Berryfield Village Hall building was completed and handed over to the parish council on 5th September 2022. The hall was on the asset register in the last financial year however only detailed the value of the construction works as at 31st March 22. Now that the hall has been fully built the remaining amount of £543,421 has been added to the asset register.

1		543421
	Purchase of speed indicator device to erect around the parish	
2		2296
	Purchase of new community access defibrillator located on the new Berryfield Village Hall building	
3		2515
	Purchase of new street furniture such as noticeboards and bins located around various areas in the parish (x4 noticeboards, x2 bins). As well as a new boot wash cleaner at the Bowerhill Sports Field	
4		4100
	Items purchased for council's new office and meeting room accomodation following the move in summer 2022. Items such as TV screens and online meeting equipment to allow council meetings to be held online for members of the public etc. Purchase of kitchen items such as dishwasher and fridge.	
5		4818
	New CCTV Cameras purchased for our pavilion building.	
6		2300
	<b>Total</b>	<b>559450</b>
	<b>Outstanding to explain</b>	<b>79</b>

## Reconciliation between Box 7 and Box 8 in Section 2 - pro forma

(applies to Accounting Statements prepared on an income and expenditure basis only)

Please complete the highlighted boxes.

Name of smaller authority:

Melksham Without Parish Council

County area (local councils and parish meetings only):

Wiltshire

There should only be a difference between Box 7 and Box 8 where the Accounting Statements (Section 2 of the AGAR) have been prepared on an income and expenditure basis and there have been adjustments for debtors/prepayments and creditors/receipts in advance at the year end. Please provide details of the year end adjustments, showing how the net difference between them is equal to the difference between Boxes 7 and 8.

	£	£
<b>Box 7: Balances carried forward</b>		<b>786,940.16</b>
Deduct: Debtors (enter these as negative numbers)		
Debtors	(2,828.14)	
VAT Control	(590.89)	
3	<u>(3,419.03)</u>	
Deduct: Payments made in advance (prepayments) (enter these as negative numbers)		
1		
2		
<b>Total deductions</b>	-	<u>(3,419.03)</u>
Add:		
Creditors (must not include community infrastructure levy (CIL) receipts)		
Creditors	1,517.40	
Accruals	21,245.35	
Holding Deposits	500.00	
	<u>23,262.75</u>	
Add:		
Receipts in advance (must not include deferred grants/loans received)		
Receipts in advance	2,496.44	
2	<u>2,496.44</u>	
<b>Total additions</b>		<u>25,759.19</u>
<b>Box 8: Total cash and short term investments</b>		<u><u>809,280.32</u></u>



## Explanation for 'high' reserves

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:

### Earmarked reserves:

New Hall Berryfield Contingency	£348,373.82
Bowerhill Sportsfield Capital	£47,463.57
Recreation & Sport Facility Contingency	£6,000.00
General Highway & Footpath / Lighting	£4,000.00
Legal Fees	£5,006.21
Community Projects	£5,765.67
Sandridge Solar Farm	£36,441.61
Election Contingency	£14,000.00
Staffing Contingency	£9,463.34
Shaw Hall	£4,400.00
Play Area Surfacing/Equipment Contingency	£40,000.00
Shurnhold Fields Capital	£10,000.00
Replacemnt/Renewal Council Asset	£28,471.00
New General Contingency Reserve	£30,242.77
Defib & Battery Replacemnt	£10,850.00
CIL	£26,571.36
Sports Field Annual Sum	£21,068.00
Shurnhold Fields Project	£80,008.26
Photocopier Replacement	£1,200.00
10% sharing Pot with MTC	£5,123.31
SSE Grant for MCS	£8,361.00

£

£

£

### **TOTAL of Earmarked Reserves**

**£742,809.92**

### **General reserve**

**£44,130.00**

### **Total reserves (must agree to Box 7)**

**£786,939.92**

**Explanation of variances – pro forma**

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

Insert figures from Section 2 of the AGAR in all **Blue** highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2021/22 £	2022/23 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	1,009,568	1,329,700					Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	217,977	235,689	17,712	8.13%	NO		
3 Total Other Receipts	673,315	481,401	-191,914	28.50%	YES		See Variance Explanation tab
4 Staff Costs	115,605	129,832	14,227	12.31%	NO		
5 Loan Interest/Capital Repayment	52,594	104,259	51,665	98.23%	YES		More public works loan and interest paid in this financial year than the last, this was due to the fact that the loan was taken out halfway into the last financial year so only one repayment was made, whereas in this financial year two repayments were made as per the schedule
6 All Other Payments	402,961	1,025,759	622,798	154.56%	YES		See Variance Explanation tab
7 Balances Carried Forward	1,329,700	786,940			YES	VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	
8 Total Cash and Short Term Investments	1,386,874	809,280				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	591,426	1,150,955	559,529	94.61%	YES		See Variance Explanation tab
10 Total Borrowings	445,500	346,500	-99,000	22.22%	YES		Public Works Loan taken out over 5 years in the 2021/22 financial year for ease of cashflow, to build new Village Hall at Berryfield. Loan Reference No. 407594. In this financial year two repayments totalling £99,000 were made to the public works loan board as per payment schedule

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

# CONFIRMATION OF THE DATES OF THE PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

Name of smaller authority: **\_Melksham Without Parish Council**

County Area (local councils and parish meetings only): **Wiltshire**

**On behalf of the smaller authority, I confirm that the dates set for the period for the exercise of public rights are as follows:**

Commencing on Monday **26<sup>th</sup> June 2023**

and ending on **Friday 4<sup>th</sup> August 2023**

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days (i.e. Monday – Friday only, and not Bank Holidays) inclusive and must include the first 10 working days of July 2023 (i.e. Monday 3 July – Friday 14 July).

We have suggested the following dates: Monday 5 June – Friday 14 July 2023. The latest possible dates that comply with the statutory requirements are Monday 3 July – Friday 11 August 2023.)

**Signed:** \_\_\_\_\_

**Role:** \_\_\_\_\_

**This form is only for use by smaller authorities subject to a review:**

Please submit this form to PKF Littlejohn LLP with the AGAR Form 3 and other requested documentation – this form is not for publication on your website.

## Bowerhill Sports Field pitch options

The pitch layout for the new football season is for the asset management committee to look at in July, however due to timeframes involved we need some decisions to be made before that meeting.

### **Background info:**

For the past few years, we have been receiving complaints from Staverton regarding lost footballs in the hedge. We have cut the hedge back to try and mitigate this issue, but according to them this hasn't resolved it and is costing the club a lot of money to replace the balls. The council have previously investigated purchasing a ball net; however, it would need to be a permanent fixture on the field and appears to be expensive. The council have also explored the option to move the middle pitch forward a little bit, so that it was further away from the hedges and had agreed a quotation of £1,465 + VAT in principle. The council didn't move forward with this action following discussions with FOF at the time (we would have had to move one of the youth 5 aside pitches at the time to accommodate this). It was agreed that it wouldn't make much of a difference to the issue as the balls would still go into the hedges.

### **Options available:**

I have spoken to our contractors to see whether there is any other way to try and resolve the issues and the only way really would be to put an 11 aside pitch "landscape" (rather than "portrait") to the Pavilion (see layout plans at the end of the document). This would mean that we would only be able to fit one 11 aside pitch on the field due to the other youth pitches. I have spoken to the contractors about whether we could move one of the 11 asides to a different area of the field, but the only other place would be nearest to the pavilion building. Unfortunately, this area becomes the wettest area in bad weather and would be out of action for a large part of the football season. This area is ok for the youth matches because they wouldn't cause as much damage to the area as an adult match would.

Whilst speaking to JH Jones and discussing suitable ideas, they feel that the only way is to trial going down to one 11 aside pitch for this season to see how well it works. There may be an impact to the council income if we are unable to accommodate as many teams, and there would also be an additional cost to reposition the goal sockets. This could be slightly offset because it would be one less pitch for the contractors to mark out.

There is another option which may be worth considering as there is some grant funding available for new goal post, which is available for local authorities to apply for from the football foundation <https://footballfoundation.org.uk/grant/goalposts> .

A maximum amount that can be applied for is £1,200 for a set of 11 aside goal posts or 75% of the grant up to the maximum grant value. One idea is that we could apply for the grant funding to get a set of freestanding goal post (ones that can be wheeled

on and wheeled away again). If the grant was successful this would mean that we would not need to reposition any goal sockets and also would make it much easier for the pitch to be switched around for a few games if the goal areas were getting worn. These types of goal post are quite expensive though, so the council would have to invest some money in to them.

This would also be a policy change for the council because currently the goal posts are up on the field all season for anyone to use and only taken down at the end of the season to rest the pitches. If you decided to invest in some freestanding posts, this would mean that they would only be available to hirers for use.

We have been made aware during the season that other teams have come down to the field (when their pitch has been unavailable) and trained on our adult pitches particularly in the goal mouth areas where the goal posts are located. This has at times resulted in these areas becoming damaged. If we had a set of freestanding posts, this may stop this issue from happening, particularly with teams from other venues because the posts wouldn't be up.

We are also aware that Staverton train at the sports field, as they are not using any of the pavilion facilities this is not something we can charge for, however this could be an option if the posts were available to hirers only.

### **Cost:**

The goal posts are expensive to purchase and are around £3,000-£4,000 (some are even more than this!). If you did wish to apply for the grant and were successful you would get up to a maximum of £1,200 towards the goal posts. In your Bowerhill Sports Field & Pavilion maintenance reserve you have around £47k, £2,000 of this was transferred into this reserve at year end from the covid grant reserve.

If the council did wish to apply for the grant, according to the Football Foundation website it appears that we would get a decision in 5 working days.

Below is a link to one of the goal post suppliers who is recognised by the football foundation and seems to be the cheapest ones available. I have contacted JH Jones to check that these posts would be suitable and have confirmed that they would be.

<https://www.live4soccer.co.uk/senior-europa-self-weighted-goal-24ft-x-8ft-pair.html>

We would also need to make sure that the posts are securely padlocked and chained up so there will be an additional cost for these items as well.

### **Current teams and enquiries:**

The maximum number of teams we could fit if we went down the route of one pitch is 4 (two Saturday teams and two Sunday teams) as the league can ensure that they alternate the matches. If we kept it the same as currently with two 11 aside pitches, we could potentially have 8 teams. The council haven't had the maximum of 8 teams for a long time as there were concerns that pitches would be worn out due to them being constantly used. This also isn't advisable due to the middle pitch in particular

being the worst adult pitch for becoming waterlogged. For the 2022/23 season the council agreed to three teams using the field as their home venue (one team pulled out of the league early on into the season).

We could potentially (at a push) have 4 teams if we took up the option of purchasing new goal posts because that gives us the scope to switch the pitch around during the season if the goal areas are becoming worn, without having to worry about goal sockets etc. This would mean however that the pitch is more than likely going to be played on twice per weekend, every weekend depending on fixtures etc which is a risk.

If we were to go with the option of one pitch, but not to purchase the goal posts then I think we could only really fit two teams in at the most because there would be no scope to move the pitch around. I think there would also be a much greater risk of matches having to be cancelled for large parts of the season (which will affect income) because the goal post will be up and the goal areas are the areas that people are most likely to gravitate to.

If the council do not want to move to one 11 aside pitch and keep the two 11 asides, I think we could probably accommodate 4 adult teams as we can arrange with the league to ensure that only one home games is scheduled each day.

**Current teams:**

AFC Melksham (Chippenham & District Sunday Team)

Staverton (Trowbridge & District Saturday Team)

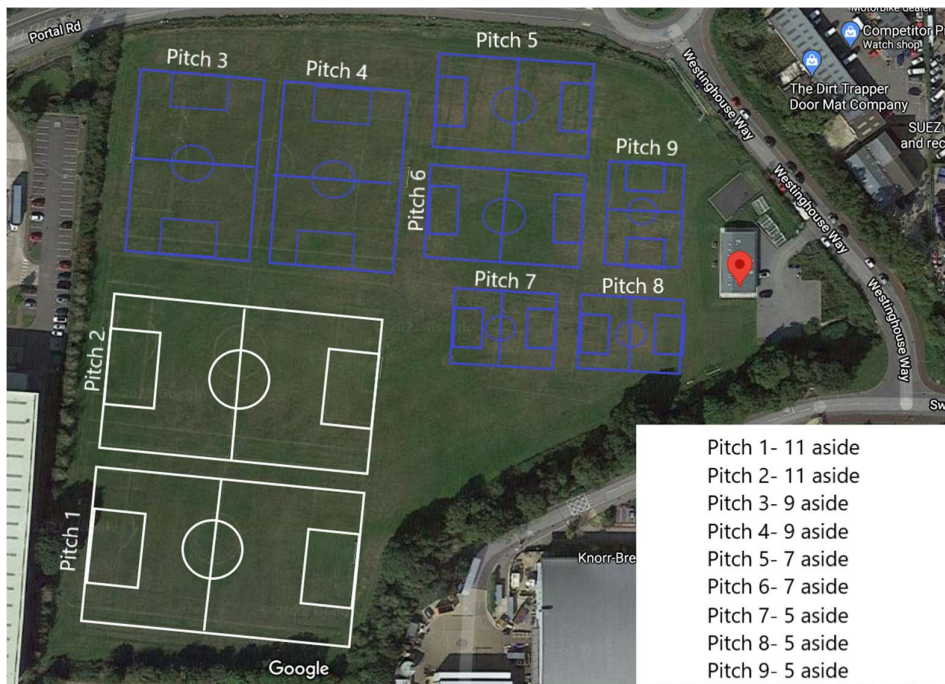
**Teams that have enquired:**

**New Melksham Team** (Bath Road Wanderers)- Chippenham & District League (Sundays)

Steeple Ashton (was one of our teams last season, but pulled out of the league very early on)- Chippenham & District League (Sundays)

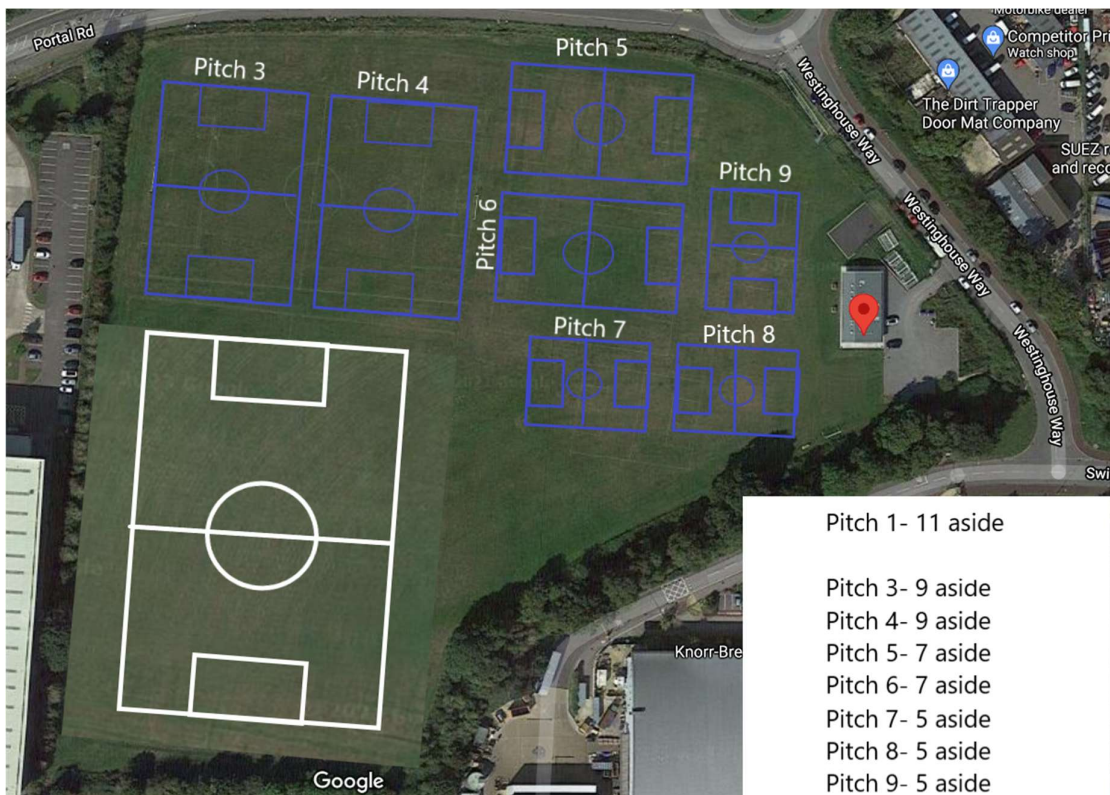
**FC Devizes United**- was one of our teams a few years ago but would like to come back and have two teams one on a Saturday and one on a Sunday.

## Current sports field layout



## Potential layout if the council moved to one 11 aside pitch

**Note:** FOF FC haven't indicated what pitches they require for next season, however we are at capacity so can't fit in any more youth pitches on the field.







## Hire charges for Bowerhill Sports Pavilion and Field

Please see email attached regarding the increase in Stanley Parks hire charges:

Football Pitch	2022/23	5% increase	10% increase
Club – per match – adult <b>with use of pavilion</b>	£60	£63.00	£66.00
Club- per match – adult <b>without use of pavilion</b>	£35	£36.75	£38.50
Club – per match – junior 9v9 pitch <b>without use of pavilion</b>	£30	£31.50	£33.00
Club – per match – junior 7v7 pitch <b>without use of pavilion</b>	£25	£26.25	£27.50
Club – per match – junior 5v5 pitch <b>without use of pavilion</b>	£20	£21.00	£22.00
Club – per match – adult with use of changing rooms for toilet and handwashing use only- Due to Covid reasons	£46	£48.30	£50.60
Blanket Booking- Future of Football FC (FoF FC)	£100 per weekend (For the use of Youth Pitches only)	£105.00	£110.00

Hire of outside toilet and car park for training sessions	2022/23	5% increase	10% increase
Under 25 people	£15	£15.75	£16.50
From 26-50 people	£20	£21.00	£22.00
Over 50 people	£30	£31.50	£33.00

Training Camps for <b>Future of Football Ltd</b>	2022/23	5% increase	10% increase
Includes use of car park, changing rooms to store bags for the day and outside toilet	£100.00 per session	£105.00	£110.00

	2022/23	5% increase	10% increase
Bowerhill Bomber race	£75	£78.75	£82.50
Colin Fitness (use of one changing room)	£10	£10.50	£11.00

<b>Hire of Kitchen and games room</b> *As set out by Full Council 25 <sup>th</sup> July 2022 min. 140/22iv	<b>2022/23</b>	<b>5% increase</b>	<b>10% increase</b>
<b>To charge an hourly rate of £5 per hour with a minimum charge of £10 per session.- The would need to be changed if you increased the charges</b>			
1 hour hire	£10	£10.50	£11.00
2-hour hire	£10	£10.50	£11.00
3-hour hire	£15	£15.75	£16.50
4-hour hire	£20	£21.00	£22.00
5-hour hire	£25	£26.25	£27.50

Future of Football FC Blanket Bookings- As per Asset Management 15<sup>th</sup> February 2021- Min 328/20a- FOF to pay £100 per weekend for matches on the youth pitches only.

#### Notes

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

**Recommended at Asset Management Committee 28<sup>th</sup> February 2022- Min 453/21e. Approved at Full Council 14<sup>th</sup> March 2022**

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

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## Marianne Rossi

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**From:** [REDACTED]  
**Sent:** 06 March 2023 15:30  
**To:** Marianne Rossi  
**Cc:** Teresa Strange  
**Subject:** RE: Pitch charges 2023/24

Hi Marianne,

The fees for the next financial year have already been formally agreed and set as they are each year as part of the annual budget setting process which is held during Full Council in January. Councillors agreed in a 4.9% increase in fees and charges across all Council services.

This puts us slightly higher than your costs for all our 7v7, 9v9 and 11v11 pitches (approximately £5 more across all hires). All ours come with the option of hiring the pitches with a changing room included at no extra cost. In general it is just the 11v11 games that use this option.

Hope this helps.

Thank you,

Paul.

[REDACTED]  
Head of Leisure Services



Stanley Park Sports Ground  
Stanley Lane. Chippenham  
Wiltshire SN15 3RP

[REDACTED]  
Twitter: @StanleyParkSG  
Facebook: @StanleyParkSG  
Linked-in: Chippenham Town Council  
YouTube: Chippenham Town Council



### Chippenham Town Council

The Town Hall, High Street  
Chippenham, Wiltshire SN15 3ER  
[www.chippenham.gov.uk](http://www.chippenham.gov.uk)

 @chippenhamtcl  
 @chippatowncouncil



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**From:** Marianne Rossi <[admin@melkshamwithout-pc.gov.uk](mailto:admin@melkshamwithout-pc.gov.uk)>  
**Sent:** 06 March 2023 14:22  
**To:** [REDACTED]

**Cc:** Teresa Strange <clerk@melkshamwithout-pc.gov.uk>

**Subject:** Pitch charges 2023/24

Dear Paul,

I hope all is well with you.

I wonder whether you can help, the parish council are reviewing their pitch hire charges for next season shortly for the Bowerhill Sports Field and I just wondered whether you had reviewed your charges yet? If so wondered whether you were putting yours up and if so by what %? We just want to make sure that if the council do decide to increase the charges we aren't increasing them too much.

Below are our current pitch charges:

<b>Football Pitch</b>	<b>2022/23</b>
Club – per match – adult <b>with use of pavilion</b>	£60
Club- per match – adult <b>without use of pavilion</b>	£35
Club – per match – junior 9v9 pitch <b>without use of pavilion</b>	£30
Club – per match – junior 7v7 pitch <b>without use of pavilion</b>	£25
Club – per match – junior 5v5 pitch <b>without use of pavilion</b>	£20
Club – per match – adult with use of changing rooms for toilet and handwashing use only- Due to Covid reasons	£46

Many thanks

Best Wishes,  
Marianne

Marianne Rossi  
Finance and Amenities Officer  
Melksham Without Parish Council  
First Floor  
Melksham Community Campus  
Market Place  
Melksham  
Wiltshire  
SN12 6ES  
01225 705700  
[www.melkshamwithout-pc.gov.uk](http://www.melkshamwithout-pc.gov.uk)

Want to keep in touch?

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

On twitter: [@melkshamwithout](#)

On Instagram: [melkshamwithoutpc](#)

This email and any attachments to it are intended solely for the use of the individual(s) to whom it is addressed. If you are not the intended recipient of this email, please forward it to [admin@melkshamwithout-pc.gov.uk](mailto:admin@melkshamwithout-pc.gov.uk)  
Please be aware that information contained in this email may be confidential and that any use you make of it which breaches the common law protection may leave you personally liable. Our privacy notice can be found [HERE](#).  
We do not guarantee that any email is free of viruses or other malware.

## Marianne Rossi

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**From:** James Stephens <james.stephens2@uk.zurich.com>  
**Sent:** 01 June 2023 16:10  
**To:** Marianne Rossi  
**Subject:** RE: Quotation for parish insurance

Hello Marianne,

I have added the amounts for the buildings below.

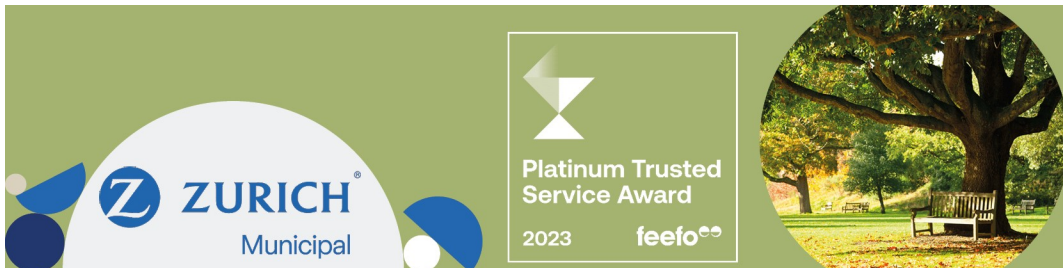
Bowerhill Sports Pavilion  
£514.21 + IPT (12%) = £575.92

Berryfield Village Hall  
£335.34 + IPT (12%) = £375.58

Kind regards

James

**James Stephens**  
**Customer Account Manager**  
Mobile: 07917 325572  
Email: [james.stephens2@uk.zurich.com](mailto:james.stephens2@uk.zurich.com)  
Follow us:    



Read [Feefo Reviews](#) from our town, parish and community council customers

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**From:** Marianne Rossi <admin@melkshamwithout-pc.gov.uk>  
**Sent:** 01 June 2023 15:31  
**To:** James Stephens <james.stephens2@uk.zurich.com>  
**Cc:** Teresa Strange <clerk@melkshamwithout-pc.gov.uk>  
**Subject:** [EXTERNAL] RE: Quotation for parish insurance

Hi James,

I wonder whether you can help, we need to charge an insurance cost to the Berryfield Village Hall committee as per the terms of the lease we have with them, however its difficult for us to break this down from the invoice. Are you able to tell me how much the Berryfield Village Hall element is please? Also, it would be good for our reporting if you could also let us know what the Bowerhill Sports Pavilion element is as well.

Many thanks

Kind Regards,  
Marianne

# VAT

The Clerk and Finance & Amenities Officer recently attended a VAT webinar. It was useful to check that everything we were doing regarding VAT was correct, and we came away with a few points we would like to make you aware of.

## **Background Information:**

VAT is defined by business or non-business activities. A **business activity** is the supply of goods and services in return for payment. A **non-business activity** is something that is carried out for no charge or there is a statutory duty, such as the provision of allotments.

The parish council is currently not VAT registered and claims back VAT incurred quarterly (VAT 126 claim). The council makes some business activities, such as hiring out the sports field and undertaking some occasional photocopying for community organisations. The council claim VAT back for the line marking and maintenance of the sports field, some of which is for business activity, which the council have a special dispensation as there is a de-minimus amount of £7,500 (as too small for the HMRC to be concerned about)

## **Ongoing things that we are monitoring:**

As you already know at the interim audit in December, the Internal Auditor highlighted the council was now receiving a considerable amount of income, which was over the dispensation amount from HMRC. He advised that the council should consider becoming VAT registered.

Subsequently, to this there had been a court ruling earlier on in the year that ruled that local authority sports services can be treated as non-business and outside the scope of VAT. We are keeping a watch on this as HMRC has not issued any statement on this, so have not confirmed that they are treating sports services provided by councils as a non-business activity. What we are currently unsure of is whether this relates to businesses hiring the sports field or just community organisations. We did try and ask this question during the training; however, we didn't really get a defined answer on this.

## **Things to make you aware of:**

1. When claiming back VAT on supplies and services, the invoice should be addressed to the council. This cover an employee who has purchased items for the council, as they are considered to be acting as the council. This means that we can claim VAT back on the Id mobile monthly standing order to reimburse the Clerk for the out of hours mobile charges.
2. The council are invoiced by Whitley Reading Rooms for the line rental and Wi-Fi for CAWS CEG; however, VAT should not be claimed on this as the initial invoices are addressed to Whitley Reading Rooms.

3. The receipts from a volunteer for petrol to maintain Shurnhold Fields are not addressed to the council, however it could be argued that the volunteer (like as stated under point 1) is working on behalf of the council.
  
4. We are taking advice from WALC (Wiltshire Association of Local Councils) regarding how we go about charging FoF FC for the line marking for their tournament. The council agreed that they could have line marking done for the tournament, but the cost will need to be charged back to them. We are currently unsure whether we can claim the VAT back on the line marking invoice and charge FoF FC the NET, or whether we are unable to claim any of the VAT back and will have to charge them the GROSS amount. We are awaiting a response back from them.

## **Officer's Report following demo of alternative accounting software**

Some recent online free training sessions that we have attended have been run by Scribe and during breaks have advertised their accounting software. As we have been with Rialtas for quite a few years, we arranged a demo with Scribe to see what else was available on the market. Scribe seemed to do similar things to what can be done on Rialtas with regards to reporting etc.

### **Comparisons between the two systems:**

#### **Accessibility:**

One difference is that Scribe is a cloud base system, so can be accessed anywhere at any time and as many users as we want can be set up with different permissions. Rialtas is slightly different to this, as it's a desktop application and is located on the computer in the office as per the council's risk assessment. During lockdown Rialtas was able to be accessed remotely, via a VPN, but now we have moved offices into the Campus we don't currently have this option. With Rialtas more than one person can have their own log in, but only one user can use the system at one time.

#### **Reporting:**

The reports that can be produced by the Scribe system seem quite similar to Rialtas. You are able to filter down reports into different aspects e.g., if you wanted to see payments allocated to one cost heading for example, but Rialtas has similar functions as well.

#### **Entering income and expenditure on the system:**

Scribe runs in receipts and payments during the financial year and at year end transfers the accounts into income and expenditure. Whilst the councils accounts are income and expenditure, during the year it is run on a receipts and payments basis. Year end is when we do the accruals and debtors etc. The demo on the Scribe system was very brief with respect to entering things onto the system, but seemed quite easy to do. There is a section where you can enter the powers to spend on each transaction, this is useful but MWPC has the general power of competence. You are also able to upload documents to each transaction so this could be the invoices/ associated documents, this isn't something that currently can be done on Rialtas. There is also a separate list of regular payments, which can be amended specifically for each payment and then posted on the monthly accounts.

Scribe offers the ability to create purchase orders and invoices, which are connected to the system and are part of the accounting package. We don't currently have this with Rialtas, but we don't really do that many invoices/ purchase orders.

When correcting errors on the Rialtas system, a journal needs to be made which has a clear audit trail. Each journal has a unique number and cannot be changed on the



system. To correct any errors on the Scribe system you can go into the transaction and correct the error which does have an audit trail of what has been changed and who has made the change.

**Year End:**

Currently the council pays for Rialtas to do the year end, which is in the region of £755. With the Scribe system we would do this ourselves, following training sessions from them.

**Support:**

There is a support section on their website where you can live chat and they also have a landline, so you can speak to someone direct. With Rialtas there is a ticket section on their website where you can contact them to raise an issue, you can also email or phone them. Someone normally comes back within the same day and if required can access the system remotely to resolve the issue

**Training:**

Scribe arrange loads of remote training session that customers can attend (known as their training academy). Rialtas also has a portal where there are a number of videos and training guides that can be accessed, which is useful when doing something new on the system.

**Other packages:**

Like with Rialtas, Scribe also offer other packages that can link into the finance software, such as the allotments. We had a brief demo on this and it looked ok, however I know Rialtas also has an allotment package but haven't seen how this works. The Scribe allotment package included the normal things that you would expect such as waiting lists, plot info and plot pricing etc.

We have for some time now been looking for an asset register package, we have had a look at the Rialtas one but it didn't appear to do everything we wanted it to do. Scribe haven't currently got an asset register package; however, they are currently in the process of developing one and hope for it to come out at the end of the year.

**Price:**

Scribe have put together a full report following the demo, available in your agenda packs, which includes a quotation. The annual cost for the accounting system is: £900 + VAT with a one-off cost of £719 + VAT to upload current accounts. The allotment cost is: £420 + VAT per year with no one off charge to upload all of the allotment info. For Rialtas the cost for the annual support and maintenance licence is: £270 + VAT per year. For year end there is an additional cost of £755 + VAT.

**Officer thoughts:**

It was good to see what else was on the market as we have been with Rialtas for some time now to ensure that there isn't anything more modern out there. We currently don't have any issues with the Rialtas finance system and they are always

updating and including new things. Whilst Scribe does have some interesting and different things, there isn't a lot of price difference between the two systems so there doesn't seem to be much benefit in moving across to a new system at this stage. Although Scribe is slightly cheaper than Rialtas on an annual basis, officers do have to undertake the year end themselves, whereas the bulk of the cost with Rialtas is the year end closedown. There could potentially be a cost reduction in the future if officers were to undertake the closedown themselves.



Proposal for

# Melksham Without Parish Council

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Created by  
Nathan Foster

Prepared for  
Teresa Strange

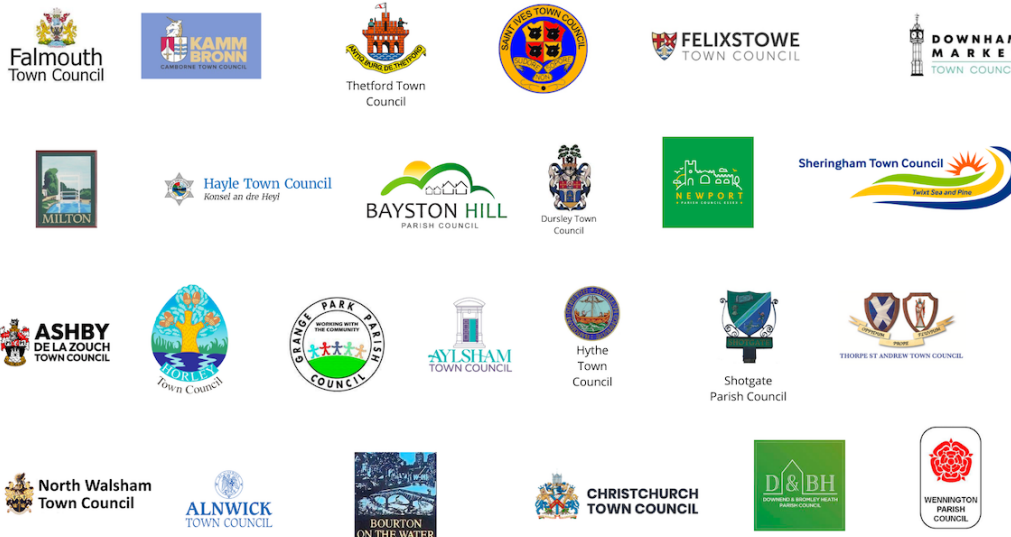
# About Scribe

Scribe provides purpose-built cloud applications that enable local councils in England and Wales to manage their financial accounts, facilities bookings, allotments and cemeteries with pinpoint accuracy. Scribe provides continuous, free training sessions from the Scribe Academy, with uncapped support from our team of qualified Accountants and Clerks.

Scribe is the fastest-growing software and training provider operating in the local government sector. Scribe's mission is to help local communities work smarter and have over 1000 customers.

## We help you by

- Demonstrate the responsible, secure management of public funds, facilities and cemeteries
- Enhance transparency with unlimited, read-only users
- Reduced risk of mismanagement, errors and costly failed audits
- Avoid GDPR & Data Protection Act (2018) pitfalls
- Increase confident decision making with clear, accurate reporting



# About Melksham Without Parish Council

## Precept

**£220,000**

## Executive Summary

The council currently faces significant challenges with their existing financial management system, Rialtas, leading to inefficiencies, difficulties in data management and reporting, and mismanagement of allotments. These issues pose considerable risks including wasted resources, poor financial oversight, potential compliance issues, customer dissatisfaction, and the potential for legal issues arising from poor allotment management.

Scribe Accounts offers a comprehensive solution to these challenges. By adopting Scribe Accounts, the council can benefit from a more efficient financial management system that greatly reduces the time spent managing finances. Advanced reporting features enable more accurate tracking and reporting of financial data, including section 137 spending and asset registers.

In addition, Scribe Accounts provides an efficient allotment management system that simplifies invoicing and tracking of payments. Perhaps most importantly, Scribe offers robust customer support, with webinars and other resources designed to guide the council through all aspects of their financial management. This is accompanied by the added advantage of no extra costs for year-end close down or other support services.

By adopting Scribe Accounts, the council has the opportunity to streamline its financial management, improve accuracy in data and reporting, enhance allotment management, and benefit from comprehensive customer support. This shift would result in significant time and cost savings, better compliance, improved customer satisfaction, and overall, a more efficient and effective council operation.

## **Challenge: Inefficient Financial Management Systems**

The council currently utilises Rialtas, a traditional software for managing financials. It's clear that this system has shortcomings, including lack of automation, problems with data organisation, and requirement of significant manual effort, such as manually entering transactions. The current system is also expensive, especially due to additional charges for year-end close down.

- *Risk: Wasted Time and Financial Resources* – The inefficiencies in the existing system could result in significant waste of resources, both in terms of time and finance. The council might continue to pay for expensive support services, like year-end close down, and also risk overpaying or underpaying for other services due to lack of accurate data.
- *Solution: Switch to Scribe Accounts* – Scribe Accounts offers a more efficient financial management system with more automation, easy-to-use interfaces, and thorough documentation. This would drastically reduce the time spent on managing finances, and eliminate the need for paying for expensive support services.

## **Challenge: Difficulties in Data Management and Reporting**

The council faces difficulties in managing data and generating reports. For instance, the clerk mentioned difficulties in reporting section 137 spending and inability to keep an accurate record of asset registers. This makes it challenging to produce accurate, up-to-date financial reports.

- *Risk: Poor Financial Oversight and Compliance Issues* – Without accurate data and reporting, the council risks poor financial oversight and could face potential compliance issues, particularly if section 137 spending and other expenditure is not correctly tracked and reported.
- *Solution: Advanced Reporting Features of Scribe Accounts* – Scribe Accounts has powerful reporting features, including the ability to track and report section 137 spending with ease. Additionally, it allows for an accurate and updated asset register, ensuring the council has a clear overview of its assets.

### **Challenge: Management of Allotments**

The council manages around 70 allotments, and the clerk expressed concern over the difficulties in managing them, especially concerning payments. The current system does not provide a seamless process for managing allotment payments, causing additional workload.

- *Risk: Mismanagement of Allotments and Potential Loss of Revenue* – Inefficient management of allotments could lead to potential loss of revenue, customer dissatisfaction, and potential legal issues if payments aren't properly managed.
- *Solution: Scribe Accounts Allotment Management* – Scribe Accounts provides a solution for allotment management. It allows for invoicing at the appropriate time and aids in tracking payments, providing a more seamless process for managing allotments.

### **Challenge: Lack of Customer Support**

The council currently experiences a lack of robust customer support from their software provider. This includes minimal guidance and an expensive fee for end of year financial close down.

- *Risk: Frustration and Potential Mistakes* – Without proper customer support, the council risks making mistakes and wasting time and resources trying to resolve issues. The lack of guidance also contributes to frustration and dissatisfaction.
- *Solution: Comprehensive Customer Support from Scribe Accounts* – Scribe Accounts provides robust customer support, including Scribe Academy webinars, to guide the council through all their financial management processes. They offer sessions to answer questions and provide guidance, ensuring that the council has the support it needs to effectively manage its financials. Furthermore, these services are provided at no additional cost.

# Plan details & pricing

We outlined the following package based on our discussion, including

- Unlimited users at no extra cost
- Uncapped support and training from our team of accountants
- Unlimited software upgrades
- Daily backups
- Full audit trail
- Online Knowledge base

Name	Price	Quantity	Subtotal
<b>Monthly Subscription</b>			
Accounts subscription fee per month (billed annually)	£75	12 months	£900
Allotments subscription fee per month (billed annually)	£35	12 months	£420
<b>Onboarding</b>			
One-off onboarding fee - Accounts	£719	1	£719
One-off onboarding fee - Allotments*	<del>£249</del> £0	1	£0
<b>Additional Services</b>			
Support via phone and email	FREE	Unlimited	£0
Access to training via Scribe Academy™	FREE	Unlimited	£0
Additional Users	FREE	Unlimited	£0
Data Back-ups	FREE	Daily	£0
Accounting support	FREE	Unlimited	£0
Integrations (MTD, Stripe etc..)	FREE	Unlimited	£0
<b>TOTAL (excl VAT)</b>			<b>£2,039</b>

\*Discounted with purchase of Accounts

*This proposal is valid for 30 days from 02/06/2023*



# Joining Scribe

## Onboarding

- Day 1 - Upon joining us, you will receive a call from our customer support team, who will get your account set up, and add your data, so you can get started immediately.
- Day 30 - You will join our exclusive training academy for Scribe customers. Holding weekly training events to get you familiar with our software and principles and practices.
- Day 60 - After you have completed your 30-day onboarding, you will be assigned a dedicated Customer Success Manager to ensure your happiness and success forever.

## Ongoing support

Included in your subscription is access to our support team, which are qualified and part-qualified accountants, expert trainers and problem solvers. All our calls, emails and messages are responded to within minutes.



Jane Dafforn  
Chief Customer Officer



Hannah Driver (MAAT),  
Senior Accountant



Tracy Russell (AATQB)



Jess Shackley (AATQB)



Jo Peters  
CILCA Qualified

# Scribe Accounts

**Annual Return/ Year End** – run your annual return and year-end reports at the click of a button

**VAT** – produce your VAT Return or VAT Form 126 and submit it directly to HMRC through our MTD portal

**Invoicing** – produce a personalised, professional invoice and run an outstanding invoice report

**Bank Reconciliations** – run monthly bank reconciliations that can be printed and signed for approval

28 October 2021 (2021-2022)

Dayworth Town Council  
ANNUAL RETURN - Section 2 : Statement of Accounts  
Accounts for Year from 01/04/2021 to 31/03/2022

This is prepared based on information in "Governance and Accountability for Local Councils - a Practitioner's Guide"

Important note: These figures have been prepared on an INCOME and EXPENDITURE basis.

Box No.	Description	Last Year £	This Year £
1	Balances brought fwd	0.00	3248.33
2	Annual precept	0.00	0.00
3	Total other receipts	0.00	10529.90
4	Staff Costs	0.00	16650.02
5	Loan interest/capital repayments	0.00	0.00

**Budgeting & Forecasting** – Monitor your actuals vs budgets and commit spend throughout the year, forecast for your year-end position and set your proposed budget for the next financial year

## Integrations



Stripe allows customers to pay online while making a booking or via a link printed on the invoice



HMRC to submit VAT Returns, check what you owe and view VAT payment history

# Scribe Bookings

**Block bookings** for your regular hirers - you can even restrict bookings to the 31st March to avoid invoicing that straddles two financial years

**Live calendar** to view provisional and confirmed bookings and filter by specific venues

**Preferential rates** for on and off-peak times or for particular groups

**Notifications** - Automatic SMS and email notifications save you time

**Public Bookings page** - Unique bookings webpage where customers can view availability, enquire and book venues.

Key Features:

**Facility list** - parking, catering, equipment & more..

**Imagery** - upload multiple images

**Video** - embed videos from youtube and Vimeo

**Live Availability** - provide full availability information via the calendar and minimum booking slots

**Payments** - accept payments via stripe

**Invoicing** - Send to Scribe Accounts

Dayworth Town Council 01603 856521  
bookings@dayworthtowncouncil.gov.uk

Dayworth Town Hall  
★ 4.9 (google reviews) ■ £31.25 - £250.00/hour

Hall - 200 standing - Parking available - Catering facilities - Projector facilities - 1 hour room preparation time - 1 hour time slots  
Dayworth's beautiful Town Hall is an ideal venue for your wedding ceremony with a wealth of local history.  
The Dayworth Town Hall is suitable for ceremonies, corporate events, music practice, parties and weddings.

Location  
6B New Rd, North Walsham NR28 9DF, UK

Additional Services  
Parking  
Catering  
Projector  
£5.00 per booking

# Scribe Cemetery

**Notices** – choose from the twenty we have available at the click of a button or add your own

**Inspections** and condition report – monitor the safety of your cemetery and record the condition of graves

**Mapping** – maintain a topical record of your cemetery as a standard map or satellite view

**Burial Register** – maintain the Public Register so that all cemetery cases can be viewed and reported on

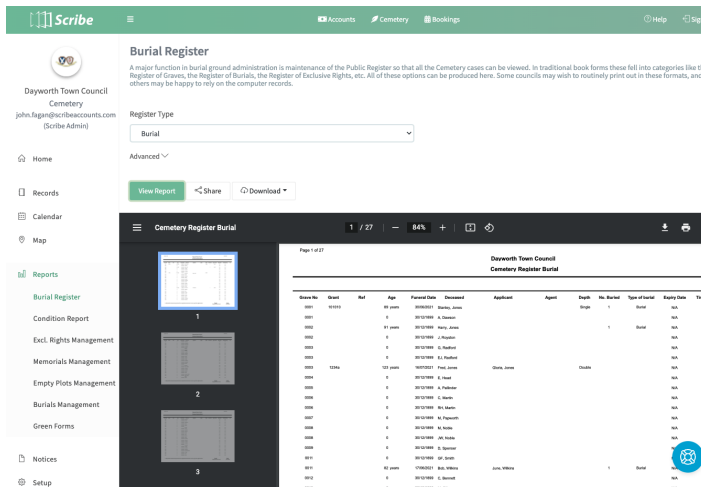
## Workflows

**Templates** – Create templates for memorial preparation, grave digging notices and more

**Transfers** – transfer exclusive rights to new applicants and keep record of trail

**Link Records** – link burial records, exclusive rights and memorials to same records

**Invoicing** – Send to Scribe Accounts



# Scribe Allotments

**Waitinglist** - add and remove people from your waiting list. Send them offers when plots become available.

**Plot Register & Fees**- add all your plots and define your fees

**Tenancy Agreements** - Attach agreements and letters and send them out via email.

**Additional Services** - Configure your plots with additional services, such as water, waste, sheds and more. Added to invoices.

**Rents & Reminders**- generate invoices, bulk email to customers and automatically send payment reminders

**Reports** - allotments, tenants, notices

**Inspections** - Record results of inspections and send out notices

**Mapping** - map your sites and plots (coming soon)

**Import** - import your allotment data (plots, sites, fees, waiting list) from a spreadsheet.

The screenshot shows the Scribe Allotments web application interface. The top navigation bar is orange and contains the Scribe logo, a menu icon, and links for Accounts, Cemetery, Bookings, Allotments, Help, and Sign Out. The main content area is titled "Plots" and includes a sub-header: "Plot records with details entered on Scribe. New records can also be added from this screen." Below this is a search bar and a table of plots. The table has columns for Name, Site Name, Area, Area Unit, Fees Name, and a menu icon. The table lists 10 plots with the following data:

Name	Site Name	Area	Area Unit	Fees Name	
EL Meadow - M1	EL Meadow	125.5	m <sup>2</sup>	Standard fees	⋮
EL South - 20a	EL South	37.9	m <sup>2</sup>	Standard fees	⋮
TR - 6A	TR	63	m <sup>2</sup>	Standard fees	⋮
EL South - 21	EL South	179.6	m <sup>2</sup>	Standard fees	⋮
EL South - 22	EL South	154.5	m <sup>2</sup>	Standard fees	⋮
TR - 4	TR	94.6	m <sup>2</sup>	Standard fees	⋮
EL South - 23	EL South	154.5	m <sup>2</sup>	Standard fees	⋮
EL South - 24	EL South	199.8	m <sup>2</sup>	Standard fees	⋮
TR - 3A	TR	81.4	m <sup>2</sup>	Standard fees	⋮

# Free Training – Webinar and Toolkits

## Free webinars and conferences

We have hosted

- 171 events for 2021
- Attracting over 6,800 attendees.

Scribefest 1 day Conference attracted 650 registrations

## Free Community Support

[The Clerks` Corner](#) - 1,500 members

[The Councillor's Corner](#) - 500 members

## Free Toolkits and Guides

[Free Code Of Conduct Guide For Councillors](#)

[The Ultimate Marketing Checklist For Village & Town Halls](#)

[A-Z Of Grant Funding For Town And Parish Councils](#)

[Free Parish & Town Council Budgeting Spreadsheet](#)

[Free Parish & Town Council Year-End Checklist](#)

[Council Accounting Whitepaper](#)



 **Scribefest**  
Bringing Town and Parish Councils Together



**Jackie Weaver**

# What our customers say



**"Scribe saved me so much time, I have managed to secure £50,000 in grants"**

Sally Ferguson, Clerk at North Petherton Town Council, Loxton and Lympsham Parish Council

**On average our customers report**

**12 hrs**

per month saved per user



**"Scribe is easy & intuitive. My quarterly budget report used to take 3-4 days, now it takes 1 hour"** -> [watch here](#)

Nicola Gray - Corfe Mullen Town Council



**"Scribe listened and upgraded the bookings system based on my suggestions"** -> [watch here](#)

Wendy Alcock - Eye Town Council

**Information available from MELKSHAM WITHOUT PARISH COUNCIL under the Freedom of Information Act – REVISED by the Data Protection Working Party on 21<sup>st</sup> November 2017 and APPROVED by Full Council on 26<sup>th</sup> March 2018.**

**Schedule of charges reviewed at Finance Committee 29<sup>th</sup> June 2020 (Min 557/19)**

Information to be published	How the information can be obtained	Cost
<p><b>Class1 - Who we are and what we do</b></p> <p>Organisational information, structures, locations and contacts.</p> <p>This will be current information only.</p> <p>N.B Councils should already be publishing as much information as possible about how they can be contacted.</p>	<p>Hard copy available in office (year card and Compliance to Transparency Code).</p> <p>Electronic copy available from website:  <a href="http://www.melkshamwithout.co.uk">www.melkshamwithout.co.uk</a></p>	<p>10p per A4 sheet plus postage</p>
<p>Who's who on the Council and its Committees</p>	<p>Hard copy available in office and in minutes</p> <p>Electronic copy available from website:  <a href="http://www.melkshamwithout.co.uk">www.melkshamwithout.co.uk</a>                      + year card and leaflet.</p>	<p>10p per A4 sheet plus postage</p>
<p>Contact details for Clerk and Council members</p>	<p>Year card and all Parish Notice Boards &amp; Councillors List available.                      Hard copy available in office.</p>	<p>Free of charge for Parish</p>

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	Electronic copy available from website: <a href="http://www.melkshamwithout.co.uk">www.melkshamwithout.co.uk</a>	residents
Location of main Council office and accessibility details	<a href="http://www.melkshamwithout.co.uk">www.melkshamwithout.co.uk</a> Contact address of office at end of these sheets. Stair lift available or staff will make arrangements to see disabled residents in Town Hall or on the ground floor.	10p per A4 sheet plus postage
Staffing structure	<a href="http://www.melkshamwithout.co.uk">www.melkshamwithout.co.uk</a>	
<b>Class 2 – What we spend and how we spend it</b> Financial information relating to projected and actual income and expenditure, procurement, contracts and financial audit.	Information available in office. See contact address at end of document. Copy of projected budget for forthcoming financial year available after January 30 <sup>th</sup> and compliance to transparency code produced annually.	Copy of end of year accounts priced at £2.00 plus postage.
Annual return form and report by auditor	Displayed on Parish notice boards. Hard copy in office and free to access on website <a href="http://www.melkshamwithout.co.uk">www.melkshamwithout.co.uk</a> . And on social media outlets	
Finalised budget – Clerk and Financial Assistant prepare Council budget for next financial year and revise estimate for spending for the current financial year. Copy of budget available after council approval on January.	Hard copy available in office of Finance Committee Minutes and copy of budget available after Council approval on January 30 <sup>th</sup> . A press release is issued and it is also put on social media. It is reissued in April when council tax bills are issued to residents. It is also available on the website <a href="http://www.melkshamwithout.co.uk">www.melkshamwithout.co.uk</a>	10p per A4 sheet plus postage
Precept – Parish Council notified	Hard copies available in office, in minutes and on <a href="http://www.melkshamwithout.co.uk">www.melkshamwithout.co.uk</a>	10p per A4 sheet plus

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		postage
Borrowing Approval letter	Not Applicable	
Financial Regulations and standing orders – annually reviewed at Finance Committee May meeting...	Hard copies available in office, in minutes and on website <a href="http://www.melkshamwithout.co.uk">www.melkshamwithout.co.uk</a>	10p per A4 sheet plus postage
Grants given and received	Closing date for grant applications 31st January. Finance Committee March and decisions ratified at Full Council meeting in April. Hard copy available in office, in minutes and on website <a href="http://www.melkshamwithout.co.uk">www.melkshamwithout.co.uk</a> Press release is issued following presentation of cheques at Annual Parish Meeting.	10p per A4 sheet plus postage
List of current contracts awarded and value of contract	In minutes and compliance transparency code	10p per A4 sheet plus postage
Members' allowances and expenses – reviewed at Budget meeting in November.	In minutes and Budget. When setting allowances, the Council have regard to the recommendations of Wiltshire Council's Remuneration Panel as per the requirements of the Councillors Allowances Regulations 2003 and are advertised accordingly.	10p per A4 sheet plus postage
<b>Class 3 – What our priorities are and how we are doing</b> (Strategies and plans, performance indicators, audits, inspections and reviews)	Hard copies available in office, in minutes and on website <a href="http://www.melkshamwithout.co.uk">www.melkshamwithout.co.uk</a>	10p per A4 sheet plus postage
Annual Report to Parish or Community meeting (current and	Hard copy booklet available in office, in minutes and on	10p per A4

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previous year as a minimum)	website <a href="http://www.melkshamwithout.co.uk">www.melkshamwithout.co.uk</a>	sheet plus postage
<b>Class 4 – How we make decisions</b> (Decision making processes and records of decisions) Objectives set annually at Annual Council meeting in May.  Current and previous Council year as a minimum	In office for members of the public to read Council minutes. Also on the web at <a href="http://www.melkshamwithout.co.uk">www.melkshamwithout.co.uk</a>	
Timetable of meetings – (Council, any committee/sub-committee meetings and Parish meetings.) Diary card with dates available in June.	Parish Notice boards. Year card. Hard copies available in office, and on website <a href="http://www.melkshamwithout.co.uk">www.melkshamwithout.co.uk</a> Details in quarterly newsletter published in Melksham Independent News (free paper delivered fortnightly)	10p per A4 sheet plus postage
Agendas of meetings (as above)	Agendas available before Council meeting. Parish Notice boards. Hard copies available in office. <a href="http://www.melkshamwithout.co.uk">www.melkshamwithout.co.uk</a>	10p per A4 sheet plus postage
Minutes of meetings (as above) – nb this will exclude information that is properly regarded as private to the meeting	Hard copies available in office, in minutes and on website <a href="http://www.melkshamwithout.co.uk">www.melkshamwithout.co.uk</a>	10p per A4 sheet plus postage
Reports presented to council meetings - nb this will exclude information that is properly regarded as private to the meeting.	Hard copies available in office, in minutes and on website <a href="http://www.melkshamwithout.co.uk">www.melkshamwithout.co.uk</a>	10p per A4 sheet plus postage
Responses to consultation papers	Hard copies available in office, in minutes and on website at <a href="http://www.melkshamwithout.co.uk">www.melkshamwithout.co.uk</a> and online for Wiltshire Council consultations through online consultation portal.	10p per A4 sheet plus postage

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Responses to planning applications	Hard copies available in office, in minutes and on website <a href="http://www.melkshamwithout.co.uk">www.melkshamwithout.co.uk</a> Also available on Wiltshire Council Website <a href="http://www.wiltshire.gov.uk">www.wiltshire.gov.uk</a> under planning applications.	10p per A4 sheet plus postage
Bye-laws	Not applicable	
<b>Class 5 – Our policies and procedures</b> Current written protocols, policies and procedures for delivering our services and responsibilities  Current information only	Hard copies available in office, in minutes and on website <a href="http://www.melkshamwithout.co.uk">www.melkshamwithout.co.uk</a>	10p per A4 sheet plus postage
Policies and procedures for the conduct of council business:  Procedural standing orders Committee and sub-committee terms of reference Delegated authority in respect of officers Code of Conduct Policy statements	Hard copies available in office, in minutes and on website <a href="http://www.melkshamwithout.co.uk">www.melkshamwithout.co.uk</a>	10p per A4 sheet plus postage
Policies and procedures for the provision of services and about the employment of staff:  Internal policies relating to the delivery of services Equality and diversity policy Health and safety policy Recruitment policies (including current vacancies)	Hard copies available in office	10p per A4 sheet plus postage

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Policies and procedures for handling requests for information-model scheme- copy available from Council office.		
Complaints procedures (including those covering requests for information and operating the publication scheme) Parish Council follows recommended SLCC ( Society of Local Council Clerks) complaints procedure.	Copy available at Council Office and at <a href="http://www.melkshamwithout.co.uk">www.melkshamwithout.co.uk</a>	
Information security policy	None to date	
Records management policies (records retention, destruction and archive)	Follow SLCC Advice Note	
Data protection policies	None to date	
Schedule of charges for the publication of information)		
<b>Class 6 – Lists and Registers</b>	(hard copy or website; some information may only be available by inspection)	
Currently maintained lists and registers only		
Any publicly available register or list (if any are held this should be publicised; in most circumstances existing access provisions will suffice)		
Assets Register	Held in office and at <a href="http://www.melkshamwithout.co.uk">www.melkshamwithout.co.uk</a>	
Disclosure log (indicating the information that has been provided in response to requests; recommended as good practice, but may not be held by community councils)		
Register of members' interests	Held in office and online at <a href="http://www.melkshamwithout.co.uk">www.melkshamwithout.co.uk</a> with a link to the online register on Wiltshire Council website.	
Register of gifts and hospitality	Office	
<b>Class 7 – The services we offer</b>	(hard copy or website; some information may only be	

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(Information about the services we offer, including leaflets, guidance and newsletters produced for the public and businesses)  Current information only	available by inspection) Office	
Allotments	Hard copy available in office Minutes on <a href="http://www.melkshamwithout.co.uk">www.melkshamwithout.co.uk</a>	
Burial grounds and closed churchyards	n/a	
Community centres and village halls	Minutes of committees published on Melksham Without Parish Council website at <a href="http://www.melkshamwithout.co.uk">www.melkshamwithout.co.uk</a>	
Parks, playing fields and recreational facilities	Hard copy available in office Minutes on <a href="http://www.melkshamwithout.co.uk">www.melkshamwithout.co.uk</a>	
Seating, litter bins, clocks, memorials and lighting	Office	
Bus shelters	Office	
Markets	N/A	
Public conveniences- Joint funding only for the Market Place toilets (lead Council is Melksham Town)		
Agency agreements	n/a	
A summary of services for which the council is entitled to recover a fee, together with those fees (eg burial fees)	Allotments & Bowerhill Sports Field & Pavilion	
<b>Additional Information</b> This will provide Councils with the opportunity to publish information that is not itemised in the lists above		

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**Contact details:**

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

**SCHEDULE OF CHARGES**

This describes how the charges have been arrived at and should be published as part of the guide.

<b>TYPE OF CHARGE</b>	<b>DESCRIPTION</b>	<b>BASIS OF CHARGE</b>
<b>Disbursement cost</b>	Photocopying @ ..1p per sheet (black & white)	Actual cost* + paper cost + element of staff time
	Photocopying @ ..10p per sheet (colour)	Actual cost + paper cost + element of staff time
	Postage	Actual cost of Royal Mail standard 2 <sup>nd</sup> class
<b>Statutory Fee</b>		In accordance with the relevant legislation (quote the actual statute)
<b>Other</b>		

\* the actual cost incurred by the public authority

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## MELKSHAM WITHOUT PARISH COUNCIL

Clerk: Mrs Teresa Strange

First Floor  
Melksham Community Campus,  
Market Place, Melksham,  
Wiltshire, SN12 6ES  
Tel: 01225 705700

Email: [clerk@melkshamwithout-pc.gov.uk](mailto:clerk@melkshamwithout-pc.gov.uk)  
Web: [www.melkshamwithout-pc.gov.uk](http://www.melkshamwithout-pc.gov.uk)

### Subscriptions 2023/24

There is £1,935 in the 2023/24 budget for subscriptions and invoices are estimated (to allow for a small increase) as follows:

Subscription	Amount budgeted
<b>WALC &amp; NALC</b>	<b>£1,130.95</b>
<b>SLCC (ILCM included)</b>	<b>£351.00</b>
LCR	£45.00
<b>Open Spaces</b>	<b>£45.00</b>
CPRE	£45.00
Community First	£50.00
Fields In Trust	£50.00
Wilts & Berks Canal Trust	£45.00
<b>Clerks &amp; Councils Direct</b>	<b>£14.00</b>
TransWilts	£20.00
Wiltshire Village Hall Association	£50.00
<b>TOTAL</b>	<b>£1,845.95</b>

**BOLD-Subscription already  
paid**

Serving rural communities around Melksham



**List of regular payments**

Financial Regulation 5.6.

For each financial year the Clerk and RFO shall draw up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively) Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and the like for which council, or a duly authorised committee, may authorise payment for the year provided that the requirements of regulation 4.1 (Budgetary Controls) are adhered to, provided also that a list of such payments shall be submitted to the next appropriate meeting of council or Finance Committee.

<b>Recipient:</b>	<b>Bank Acc.</b>	<b>Detail:</b>	<b>Frequency</b>	<b>Amount</b>
Wiltshire Pension Fund	Unity Trust Bank (C/Book 2)		Monthly	
HMRC	Unity Trust Bank (C/Book 2)		Monthly	
Staff Salaries	Unity Trust Bank (C/Book 2)		Monthly	
Aquasafe Environmental	Unity Trust Bank (C/Book 2)	Legionella testing	Monthly	£125.00
JH Jones	Unity Trust Bank (C/Book 2)	Grass Cutting/Bin emptying <b>(contract)</b> - Note three year contract ended on 31 <sup>st</sup> March 2023, but was extended for 1 year (2023/24 financial year)- It was agreed that the contract price should be increased by 10%  Roundabout maintenance for the ex Carson roundabout for the interim until a sponsor can be found <b>£121 per cut</b>  Any other ad-hoc works such as bench/	Monthly	£1,470.93 <b>New monthly cost as per agreed 10% contract price increase</b>

		bin/ noticeboard installation		
Jens Cleaning	Unity Trust Bank (C/Book 2)	Office/Pavilion cleaning	Every 2 Months	£84- Cleaning all 4 changing rooms
Agilico (Formally Condor)	Unity Trust Bank (C/Book 2)	Photocopying usage	Monthly	Around £130
Radcliffe Fire protection	Unity Trust Bank (C/Book 2)	Fire Alarm/Emergency light test & PAT testing for office and pavilion	6 Monthly  Annual PAT testing	£136
Tollgate Security	Unity Trust Bank (C/Book 2)	Alarm Maintenance	6 Monthly	£630
ROSPA	Unity Trust Bank (C/Book 2)	Play Area inspection	Annually	£490
Rialtas	Unity Trust Bank (C/Book 2)	Year-end financial year close down and annual software cost	Annually	£755- Year end closedown £255- Annual Omega software
Avon IT Systems	Unity Trust Bank (C/Book 2)	IT Services	Ad Hoc	
Mr Sparkles	Unity Trust Bank (C/Book 2)	Bowerhill Pavilion Twice a year  Bus shelter clean quarterly		
Amazon	Unity Trust Bank (C/Book 2)	Stationary	Regularly	
Trade UK (Screwfix)	Unity Trust Bank (C/Book 2)	Items for repairs in the Parish	Ad Hoc	
Toolstation	Unity Trust Bank (C/Book 2)	Items for repairs in the Parish	Ad Hoc	
Land Registry	Lloyds Bank (C/Book 1)  Unity Trust Bank (C/Book 2) for online searches that can be paid for via the card.  Normally a cheque written to the land registry for land searches	Land Searches	Ad Hoc	Title register/plans £3 per search

	that need to be sent away. Parish council also have a direct debit agreement in place for searches that need to be sent to land registry. No payment yet made.			
Melksham Town Council	Unity Trust Bank (C/Book 2)	Neighbourhood Plan Public Toilets Caretaking duties at Shurnhold Fields (Quarterly payment)	Regularly	
IAC Audit and Consultancy	Unity Trust Bank (C/Book 2)	Internal Audit & Data Protection Audit	Twice per year (on per every audit)	
PKF Littlejohn	Unity Trust Bank (C/Book 2)	External Auditors	Yearly	
Wiltshire Publications Ltd	Unity Trust Bank (C/Book 2)	Newspaper publications Quarterly Newsletter Grant Advert Annual Parish advert	Regularly	
Gallagher	Unity Trust Bank (C/Book 2)	Insurance broker (For 2023/24 Cyber Insurance only)	Yearly	
Zurich	Unity Trust Bank (C/Book 2)	Insurance provider for parish insurance	Yearly	
Community Heartbeat	Unity Trust Bank (C/Book 2)	Annual support fee	Yearly	£756.00
Atkinson Bookbinders	Unity Trust Bank (C/Book 2)	Minute book binders	Ad Hoc	
Complete Weed Control	Unity Trust Bank (C/Book 2)	Parish Weed spraying	Twice per year	£1,719.00 per weed spray depending on councils requirements
Post Office	Lloyds Bank (cheque) (C/Book1)	Postage stamps- Mostly 1 <sup>st</sup> or 2 <sup>nd</sup> class stamps	Adhoc	£250 max

Royal Mail	Unity Trust Bank (C/Book 2) as part of debit card statement	Print out postage for higher price items such as agenda packs and recorded delivery		
Microsoft	Unity Trust Bank Debit Card (C/Book 2)	Office 365 subscription- Councillor and officer email addresses + and annual office 365 licence renewal Also office phone subscription	Monthly	£72 per month- for email addresses  £95 annual for licence renewal  £34 Monthly for office phone subscription
Idverde	Unity Trust Bank (C/Book 2)	Quarterly Play Area inspections  Speed Indicator Device erection every 2 weeks for 2x SID devices		£172 once per quarter  £42.71 per transfer of SID  (Note: never been charged for this service despite chasing on several occasions)
Kanconnections	Unity Trust Bank (C/Book 2)	Electrical work- CCTV/ mosquito	Ad-hoc	
Zoom	Unity Trust Bank (C/Book 2)	Meeting room subscription	Monthly as part of debit card statement	£12.99 per month
Fasthost	Unity Trust Bank (C/Book 2)	Gov.uk website hosting	Monthly as part of debit card statement	£1 per month
Whitley Reading Rooms	Unity Trust Bank (C/Book 2)	CAWS CEG Broadband and line	6 monthly	Plusnet bills £22 per month

		provision at Whitley Reading Rooms		
Age UK	Unity Trust Bank (C/Book 2)	To fund dedicated part time Project Worker for Melksham & Melksham Without for Melksham Community Support 2.0 (joint project with Melksham Town Council)	Quarterly for 2023/23 Total of £11,500 for MWPC share	£2,875 per quarter
New ones to be set up for Melksham Community Support 2.0 as per resolution of MWPC from 1/4/23 – currently in process	<ul style="list-style-type: none"> <li>• Lamplight database licence</li> <li>• Website hosting</li> <li>• Telephone 01225 809265</li> <li>• Mobile phone</li> </ul>			

## Direct Debits and Standing Orders for 2023/24

D.D. or S.O.	Bank Acc.	Recipient	Detail	Frequency
D.D.	Lloyds (C/Book 1)	SSE	9338030500- B/Hill Gas	Quarterly
D.D.	Lloyds (C/Book 1)	EDF Energy	B/Hill Elec.	Monthly
D.D.	Lloyds (C/Book 1)	Information Commissioners Office	Data Protection Registration	Annually
D.D.	Lloyds (C/Book 1)	Suez	Trade waste removal B/Hill site	Monthly
D.D.	Lloyds (C/Book 1)	Water2Business	2377554202- BYF allotments	6 months

D.D.	Lloyds (C/Book 1)	Water2Business	237754201 – BSF allotments	6 months
D.D.	Lloyds (C/Book 1)	Water2Business	1049945401 – B/Hill site	6 months
D.D.	Unity Trust Bank (C/Book 2)	Lloyds Corporate Card	Lloyds Debit Card	Monthly
DD	Unity Trust Bank (C/Book 2)	Public Works Loan Board	Public Works loan interest and capital repayments	Twice per year- March & September
S.O.	Unity Trust Bank (C/Book 2)	Teresa Strange	Emergency Mobile Phone- Currently £5.30	Monthly
DD	Unity Trust Bank (C/Book 2)  Lloyds (C/Book 1)	Plusnet	Bowerhill Pavilion line and wifi  Campus line and wifi	Monthly  Monthly
DD	Unity Trust Bank (C/Book 2)	Land Registry (as per above we have a variable DD in place for searches etc that need to be sent away)	Land Registry searches for searches that need to be sent away.	
DD	Unity Trust Bank (C/Book 2)	Your Website Solutions New DD to be set up OR against the Corporate Multi Pay card for	Telephone Number for Melksham Community Support 01225 809265	Monthly



Miss M. Rossi

Last logged on 01 June 23 at 09:56 AM

Settings

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TREASURERS ACCOUNT XXXXXXXXXX [View IBAN and BIC](#)  
MELKSHAM WITHOUT PARISH COUNCIL

£ 11,510.15 Current balance

£11,510.15 Available funds

[Apply online for our Business Credit and Charge Cards and benefit from up to 45 days' interest-free credit >](#)



## Business Savings Account

Open an account in minutes with  
as little as £1

Open in minutes

### Direct Debits and standing orders

#### Direct debits

#### Standing Orders

Recipient	Last paid	Frequency	Amount (£)	
E.ON NEXT A-B6D90EBC-001	26 Oct 22	Monthly	£106.05	
E.ON NEXT A-C2A6032E-001	29 Mar 22	Monthly	£366.02	No longer with EON
HM LAND REGISTRY 9524965		Not Known		
ICO ZA149488	02 Nov 22	Yearly	£35.00	
PNET5057509-1 PNET5057509-1	18 May 23	Monthly	£36.60	
SIRUS LTD STL5927B	20 Dec 22	Monthly	£3.80	No longer with Sirus
SSE GAS 093814651	24 Nov 22	Not Known	£560.89	
ST ENVIRONMENTAWM0 ST ENVIRONMENTAWM0	01 Feb 23	Monthly	£123.05	No longer with Grist

Recipient	Last paid	Frequency	Amount (£)
SUEZ R&R 0089051833	31 May 23	Monthly	£83.06
WATER2BUSINESS 2377554202	01 Feb 23	Half-yearly	£158.78
WATER2BUSINESS 2377554201	03 Jan 23	Half-yearly	£37.16
WATER2BUSINESS 1049945401	01 Feb 23	Half-yearly	£151.27

## Is your cash tied up in unpaid invoices?

### Accelerate payments with fast, flexible funding.

To help manage your cash flow our new Invoice Finance Manager can give you faster access to money tied up in your unpaid invoices. With simple pay-as-you-go pricing you can apply online in minutes and get visibility of available funding straightaway, so you can get back to running your business.

[Find out more](#)

All lending is subject to status. Eligibility criteria applies.







## View Direct Debits

### Customer details

**Customer:** Melksham Without Parish Council  
**Account:** [REDACTED] - Unity Current Account T2  
**Owner:** Melksham Without Parish Council  
**Currency:** GBP

Below you will find a list of the Direct Debits that exist on this account. Click on the column headers to sort this list.

### List of Direct Debits

<u>Name</u>	<u>Reference</u>	<u>Last Paid</u>	<u>Last Paid Amount</u>
EDF ENERGY CUSTOME	671174775423	12 May 2023	-£8.36
LLOYDS BANK CORPOR	5563140914873742	16 May 2023	-£160.87
PLUSNET PLC	PNET5138509-1	16 May 2023	-£26.40
PUBLIC WORKS LOAN	MELKSHAM	23 Mar 2023	-£51,975.00

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Miss M. Rossi

Last logged on 01 June 23 at 09:56 AM

Settings

Log off

TREASURERS ACCOUNT [REDACTED] View IBAN and BIC  
MELKSHAM WITHOUT PARISH COUNCIL

£ 11,510.15 Current balance

£11,510.15 Available funds

[Apply online for our Business Credit and Charge Cards and benefit from up to 45 days' interest-free credit >](#)



## Business Savings Account

Open an account in minutes with as little as £1

Open in minutes

### Direct Debits and standing orders

Direct debits

Standing Orders



Recipient	Reference	Next payment	Amount (£)
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You don't currently have any standing orders set up for this account

## Is your cash tied up in unpaid invoices?

### Accelerate payments with fast, flexible funding.

To help manage your cash flow our new Invoice Finance Manager can give you faster access to money tied up in your unpaid invoices. With simple pay-as-you-go pricing you can apply online in minutes and get visibility of available funding straightaway, so you can get back to running your business.

[Find out more](#)

All lending is subject to status. Eligibility criteria applies.





# View Standing Orders

## Customer details

**Customer:** Melksham Without Parish Council  
**Account:** [REDACTED] Unity Current Account T2  
**Owner:** Melksham Without Parish Council  
**Currency:** GBP

Below you will find a list of the Standing Orders that exist on this account. Click on the column headers to sort this list.

### List of Standing Orders

<u>Beneficiary</u>	<u>Account</u>	<u>Reference</u>	<u>Frequency</u>	<u>Next Date</u>	<u>Expires</u>	<u>Amount</u>
Teresa Strange	[REDACTED]	OUT OF HOURS MOBIL	1-Months	30/06/2023	01/06/2024	£5.30

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