

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

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

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

**Housekeeping:** It was noted that the Melksham Town Council Deputy Clerk was in attendance at the meeting and was provided with the housekeeping and fire evacuation information prior to the meeting as she had not attended before. All other members present had regularly attended meetings, so did not need this procedure to be read out. Everyone present was aware that the meeting was being recorded and would be published on YouTube following the meeting and deleted once the minutes were approved.

**349/24 Apologies:**

None.

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

**350/24 Declarations of Interest**

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

**351/24 Dispensation Requests for this Meeting**

None.

**352/24 To note that Councillors living in the Parish have a dispensation for Precept setting.**

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

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

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

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

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

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

### **354/24 Public Participation:**

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

#### **Community Park Yoga:**

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

#### **Proms in the Park:**

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

#### **Holiday activities:**

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

#### **VE Day Celebration:**

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

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

**Christmas Lights switch on:**

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

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

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

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

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

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

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

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

7.21 pm the Deputy Town Clerk left the meeting.

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

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

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

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

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

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

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

## 357/24 Community Infrastructure Levy (CIL):

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

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

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

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

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

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

Land at Semington Road known as Buckley Gardens (PL/2022/02749)	£ 57,629.02
486A Semington Road	£ 950.97
178A Woodrow Road, Forest, Melksham, SN12 7RG	<u>£ 2,102.36</u>
	<b>£ 60,682.35</b>

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

Land at Semington Road known as Buckley Gardens (PL/2022/02749)	£ 38,419.34
486A Semington Road	£ 633.98
178A Woodrow Road, Forest, Melksham, SN12 7RG	<u>£ 1,401.57</u>
	<b>£ 40,454.89</b>

**Total amount of CIL Income expected to year end 2024/25** **£101,137.24**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	<b>2025/26 Budgeted Expenditure</b>
Contribution to LHFIG schemes	£ 1,000.00
Beanacre Wooden Equipment replacement	£ 6,250.00
Bowerhill Sports Field enhancement	£ 1,021.00
Neighbourhood Plan	£ 847.50
Real Time Information	£63,684.00
	<b><u>£72,802.50</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 the expenditure, which has to be annually reported to Wiltshire Council. Transfers from the CIL Reserve have been made to other earmarked reserves, as detailed below:

Total in CIL reserve at end of 2023/24	£ 59,335.27
Expected CIL income for 2024/25	£101,137.24
<b>TOTAL</b>	<b>£160,472.51</b>



Anticipated Expenditure from CIL for 2024/25	£ 31,888.96
<u>Transfer CIL into dedicated project/ ringfenced reserve</u>	
CIL Sharing with MTC Reserve (extra 10% CIL due to NHP)	£ 40,454.89 (Transfer 13)
<b>TOTAL in CIL reserve at end of 2024/25</b>	<b>£88,128.66</b>
Total in CIL reserve at end of 2024/25	£ 88,128.66
CIL income anticipated for 2025/26	£ 96,048.35
<b>TOTAL</b>	<b>£184,177.01</b>
Anticipated expenditure from CIL for 2025/26	£ 72,802.50
<u>Transfer CIL into dedicated project/ ringfenced reserve</u>	
CIL Sharing with MTC Reserve (extra 10% CIL due to NHP)	£ 38,419.34 (Transfer 14)
<b>Total in CIL reserve at the end of 2025/26</b>	<b>£ 72,955.17</b>

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

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

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

Members noted the current situation with this project.

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

## 358/24 Solar Farm Community Funding:

### a) Anticipated potential income figure for 2025/26:

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

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

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

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

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

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

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

Anticipated spend in 2025/26

Safety surfacing clean for play areas & MUGAs	£5,000.00
Speed Indicator Device	£5,200.00
Weed spraying	£1,700.00
Street Furniture	£1,000.00
Beanacre play equipment replacement	£6,250.00
Falcon Way Bus Shelter & RTI	£5,000.00
Defibrillators	£1,530.00
Tree Inspections and work	£2,500.00

**TOTAL SPEND IN 2025/26** **£28,180.00**

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

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

**359/24 Reserves:**

**a) To review Financial Reserves Policy:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

Reserves for major project 2024/25

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

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

Reserves for major project 2025/26

Shaw Village Hall	£ 1,000.00
Pitch Improvements (Football Foundation grant)	£ 14,452.00
Professional and Legal fees	£ 5,000.00
Community Projects/Match Funding	£ 7,500.00
CIL (Community Infrastructure Levy) funds received	£ 96,048.35
Sandridge Solar Farm Community Funding	£ 18,021.33
Footbridge from Buckley Gardens to Bowood View	<u>£ 20,000.00</u>
	<b>£162,021.68</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 that section of the budget review.

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

**Spending from Reserves 2024/25**

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

Replacement Play Area Safety Surfacing & Equipment Capital Replacement	£ 20,000.00	£ 20,000.00
Shurnhold Fields Capital	£ 10,000.00	£ 10,000.00
Professional & Legal Fees	£ 0.00	£ 5,000.00
Community Match funding	£ 0.00	£ 5,000.00
Replacement/ renewal of council assets	£ 6,000.00	£ 0.00
General Contingency	£ 0.00	£ 2,697.50
CIL (Community Infrastructure Levy)	£ 32,800.00	£ 31,888.96
10% CIL sharing pot with MTC	£ 20,200.00	£ 7,342.00
Sandridge Solar Farm	£ 51,100.00	£ 23,082.00
Shurnhold Fields Maintenance	£ 10,400.00	£ 10,400.00
SSEN Ringfenced reserve for Melksham	£ 7,861.00	£ 7,861.00
Emergency Response		
Davey Play Area	<u>£ 180.00</u>	<u>£ 180.00</u>
	<b>£162,541.00</b>	<b>£134,451.46</b>

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

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

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

Transfer T13- Move £40,454.89 from CIL to the 10% sharing pot CIL reserve in 2024/25

Transfer T14- Move £38,419.34 from CIL to the 10% sharing pot CIL reserve in 2025/26

### **Summary of Reserves**

Opening Balance of Reserves as at 01/04/2024	<u>£425,802.66</u>
Revised Reserves for Major Projects 2024/25	£215,174.09
Revised Spending from Reserves 2024/25	<u>-£134,451.46</u>
<b>Total Reserves at end of 2024/25</b>	<b>£506,525.29</b>

Opening Balance of Reserves as at 01/04/2025	<u>£506,525.29</u>
Reserves for Major Projects 2025/26	£162,021.68
Spending from Reserves 2025/26	-£140,231.50
<b>Total Reserves at end of 2025/26</b>	<b>£528,315.47</b>

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

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

**Income**

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

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

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

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

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

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

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

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

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

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

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

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

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

**Jubilee Sports Field Income:**

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

Proposed for 2025/26                      £ 27,937.00

**Allotment Income:**

Budgeted for 2024/25                      £ 2,882.00

Anticipated for 2024/25                    £ 3,310.00

Proposed for 2025/26                      £ 3,310.00

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

**Expenditure:**

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

**Administration Costs:**

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

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

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

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

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

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

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

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

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

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

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

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

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

### **Recommendation 1:**

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

Budgeted Expenditure for 2024/25    £170,543.00

Anticipated Expenditure for 2024/25    £158,971.50 with £7,697.50 coming from reserves

Proposed Expenditure 2025/26        £193,028.00 with £12,000.00 coming from reserves

#### Parish Amenities:

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



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

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

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

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

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

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

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

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

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

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

expected expenditure in the current year is £2,780 to extend the length of the hardstanding inside of Kestrel Court Play Area in order to rotate the existing picnic table and install an additional bench, which is to come from solar farm funding. For the 2025/26 financial year, £45,100 has been budgeted, which includes £25,000 for the replacement Beanacre play area equipment and safety surfacing. As there is £20,000 left in the play area replacement reserve, in order to ensure that there are funds for any other play area replacement, £6,250 has been budgeted to come from the reserve and £6,250 each budgeted from CIL, solar farm funding, and precept. Other expenditure for the year is £19,100 for the Bowerhill Sports Field Enhancement project, with £18,079 shown under grant income and £1,021 shown as coming from CIL. To account for any repairs and maintenance of the play areas during the year, £1,000 has been anticipated.

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

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

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

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

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

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

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

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

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

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

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

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

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

**Recommendation 2:**

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

Budgeted Expenditure for 2024/25	£236,811.00*
Anticipated Expenditure for 2024/25	£178,543.00**
Proposed Expenditure 2025/26	£153,951.00***

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

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

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

Community Support Costs:

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

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

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

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

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

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

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

**Recommendation 3:**

**Community Support Costs (Including Joint Ventures):**

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

\*With £28,061 coming from reserves.

\*\*With £20,203 from reserves and £5,101.96 coming from CIL.

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

**TOTAL PROPOSED EXPENDITURE FOR 2025/26**

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

Of this expenditure, £39,249.00 is budgeted to come from reserves, with £72,802.50 from CIL and £28,180.00 from Solar Farm Funding.

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

**Allotments:**

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

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

**Bowerhill Sports Field:**

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

In the 2024/25 financial year, the parish council received £14,452 from the Football Foundation for pitch improvements. As previously detailed, the grant needs to be fully used within a year of receiving the funding in order to receive the second year's grant funding. As the funding was only received in August 2024, and improvement works didn't start until October 2024, the council is estimating that £10,000 will be spent from the grant in the current year, leaving £4,452 in a reserve at year end. The council is estimating that the remainder of the first year's grant (£4,452) will be used in the first quarter of the 2025/26 financial year, which will be taken from the reserve. The council is expecting to receive £14,452 again from the Football Foundation for the second year's grant in the 2025/26 financial year, which is reflected in the estimated income in this analysis.

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

**b) Virements against Budget for 2024/2025.**

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

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

**c) Recommend Budget for 2025/2026.**

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

**361/24 Precept:**

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

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

**b) Confirmed Taxbase number for 2025/26:**

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

**c) Parish Council Precept for 2025/2026.**

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

**Expenditure**

Allotments	£ 2,214.00
Sports Field	£ 50,613.00
General	<u>£422,983.50</u>
<b>Total Expenditure</b>	<b>£475,810.50</b>

Plus: Funds put into Reserves	£162,021.68
<b>TOTAL</b>	<b>£637,832.18</b>

**Income**

Allotments	£ 3,310.00
Sports Field	£ 27,937.00
General	<u>£181,218.68</u>
<b>Total Income</b>	<b>£212,465.68</b>

Plus: Spending from reserves	£140,231.50
<b>TOTAL</b>	<b>£352,697.18</b>

**Shortfall to fulfil with Precept      £285,135.00**

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

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

**362/24 Investment Policy:**

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

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



a) Feedback from internal audit visit

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

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

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

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

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

**b) Revised Tender arrangements for current grass cutting tender:**

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

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

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

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

As already explained under the internal auditor feedback agenda item, the auditor had recommended that the council review their finance regulations and amend them as appropriate to match current practices. It was noted that under clause 2.6 in the financial regulations, it stated that two non-finance councillors sign and date the bank reconciliations, which is not the current process. The Clerk suggested that this clause should be amended to state that *“At least once in each quarter, and at each financial year end, the bank reconciliations for all accounts are presented to the Full Council for review and **two finance committee members** will sign and date them.”* This is the current procedure that the council undertakes. Members agreed with the amendment.

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

**364/24 Government consultation on Local Audit Reform:**

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

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

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

**365/24 Risk Register:**

This item was held in closed session.

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

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

Meeting closed at 9.48pm

Signed.....  
Chairman, Monday 27<sup>th</sup> January 2025