



# Melksham Town Council

Town Hall, Market Place, Melksham, Wiltshire, SN12 6ES  
Tel: (01225) 704187

Acting CEO/Town Clerk Miss Hayley Bell

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To: Councillor S Rabey (Town Mayor) Councillor M Drewett  
Councillor J Westbrook (Deputy Town Mayor) Councillor G Elson  
Councillor P Alford Councillor A Griffin  
Councillor P Aves Councillor J Hubbard  
Councillor E Calland Councillor J Oatley  
Councillor R Cleary Councillor C Stokes  
Councillor J Crossley Councillor A Westbrook

23<sup>rd</sup> June 2025

Dear Councillors

In accordance with the Local Government Act (LGA) 1972, Sch 12, paras 10 (2)(b) you are summoned to attend the **Full Council** meeting of the Melksham Town Council.

The meeting will be held in the council chamber at the Town Hall, Market Place, Melksham, Wiltshire, SN12 6ES

On **Monday 30<sup>th</sup> June 2025**

Commencing at **19:00**

Members of the public and press are welcome to attend the meeting in person or online and a period of public participation will take place during the meeting, limited to 3 minutes per person and no more than 30 minutes in total.

If you wish to ask a question online please join via Teams on this link <https://tinyurl.com/3yvp79aa>.

The meeting will also be live streamed at <https://www.facebook.com/melksham.town> but you will not be able to interact.

Yours sincerely

Miss Hayley Bell

Acting CEO/Town Clerk

**Melksham Town Council**

**Full Council**

**Monday 30<sup>th</sup> June 2025**

**At 19:00**

In the exercise of Council functions. Members are reminded that the Council has a general duty to consider Crime & Disorder, Health & Safety, Human Rights and the need to conserve biodiversity. The Council also has a duty to tackle discrimination, provide equality of opportunity for all and foster good relations in the course of developing policies and delivery services under the public sector Equality Duty, Equality Act 2010.

**AGENDA**

**1. Apologies**

To receive apologies and reasons for absence.

To vote on accepting apologies.

**2. Declaration of Interest**

To receive any Declarations of Interest in respect of items on this agenda as required by the Code of Conduct adopted by the Council.

Members are reminded that, in accordance with the Council's Code of Conduct, they are required to declare any disclosable pecuniary interest or other registrable interests which have not already been declared in the Council's Register of Interests. Members may however, also decide, in the interests of clarity and transparency, to declare at this point in the meeting, any such disclosable pecuniary interests which they have already declared on the Register, as well as any other registrable or other interests.

**3. Public Participation**

Members of the public are invited to attend the meeting and address the council.

Members of the public are requested to send their question to [ceo@melksham-tc.gov.uk](mailto:ceo@melksham-tc.gov.uk) by noon on the working day before the meeting. This will make it more likely that we will be able to answer your question on the night. You should still attend the meeting, in person or online, to ask your question.

**4. Minutes**

To approve the Minutes of the Full Council meeting held on Monday 2<sup>nd</sup> June 2025

**5. Questions from Councillors**

To receive questions from Councillors

**6. Town Mayor's Announcements**

**7. Police Report**

To receive a report from Sgt. Rutter.

**8. Reports from Unitary Councillors**

Unitary Councillors to report on any matters affecting Melksham which have been discussed at Wiltshire Council meetings.

Councillor Alford  
Councillor Griffin  
Councillor Hubbard  
Councillor Stokes  
Councillor J Westbrook

**9. East Melksham Community Centre**

To note that a report will come to the next Full Council meeting on Monday 14<sup>th</sup> July.

**10. Blue Pool**

To note that a report will come to the next Full Council meeting on Monday 14<sup>th</sup> July.

**11. Committee membership.**

To fill the remaining spaces on committees.

Community Development – to confirm the appointment of Councillor Calland and to appoint one other member.

Amenities & Facilities – to confirm the appointment of Councillor Oatley and to appoint one other member.

Finance, Governance & Performance – to appoint two members.

**12. Motion on Facebook Streaming**

For decision on the motion to discontinue the streaming of Melksham Town Council meetings via Facebook.

**13. Age UK Wiltshire**

A grant application was made to allow for the SLA not including year on year cost of living increases. Community Development Committee felt that the payment should be made but should not come from the grant budget and referred the matter to Full Council for a decision on where payment was to come from.

CEO recommendation to allocate £860.00 from the grant budget

#### **14. Grants Policy**

For discussion and decision on the grants policy, at the request of the Deputy Mayor Councillor J Westbrook.

The following amendments have been suggested by the Events & Community Development Officer.

- To set the dates for all grant applications to be received by the council for consideration as the 30<sup>th</sup> April and the 30<sup>th</sup> September annually.
- Grant recipients with reserves greater than £20,000 will be excluded from application.
- Core grants will from 2029-2030 (the next 4 year funding cycle) only consider fund up to a maximum of 25% of overall event/running costs.

#### **15. Outside Bodies**

To note that this item will come to the next full council for decision on appointments to outside bodies.

#### **16. Card Policy**

MOTION: Council to consider and approve the proposed Credit Card Policy.

#### **17. 2024/25 Year End Financials**

To note. Sam recently circulated the 2024/25 year end financials. Please note that we have finally received the bank statement for the Cambridge Building Society so the interest received in the last financial year has been added. Therefore, the attached documents have changed reflecting this additional revenue.

MOTION: Council to note the 2024/25 year end financials, including the trial balance, balance sheet, explanation of variances, asset register, reserves reconciliation, and income & expenditure.

#### **18. 2024/25 Internal Auditor Report**

MOTION: Council to note the internal auditor, recommendations, and responses to recommendations.

#### **19. 2024/25 External Audit (AGAR)**

MOTION: Council to approve Section 1 – Annual Governance Statement 2024/25 of the Annual Governance and Accountability 2024/24 Part 3, and to make a recommendation to Full Council that they approve it also.

MOTION: Council to approve Section 2 – Annual Governance Statement 2024/25 of the Annual Governance and Accountability 2024/24 Part 3, and to make a recommendation to Full Council that they approve it also.

**20. Internal Transfers**

MOTION: Council to approve the RFO to transfer funds between the Unity current account and Unity Savings account as necessary in order to reduce risk to Council of having a high balance in the current account, and to ensure Council get the best return by depositing in the interest savings account.

**21. Committee Minutes**

**21.1 Facilities & Amenities**

To receive the minutes of the Facilities & Amenities (then Asset Management and Amenities Committee) meeting held on 24<sup>th</sup> February 2025.

[Link to 24th February 2025](#)

**21.2 Community Development**

To receive the minutes of the Community Development Committee meetings held on 3rd February 2025 and 7<sup>th</sup> April 2025.

[Link to 3rd February 2025](#)

[Link to 7th April 2025](#)

**21.3 Economic Development and Planning**

To receive the minutes of the Economic Development and Planning Committee meetings held on 11<sup>th</sup> March 2025, 1<sup>st</sup> April 2025, 22<sup>nd</sup> April 2025 and 20<sup>th</sup> May 2025.

[Link to 11th March 2025](#)

[Link to 1st April 2025](#)

[Link to 22nd April 2025](#)

[Link to 20th May 2025](#)

**21.4 Finance Governance & Performance**

To receive the minutes of the Finance, Governance & Performance (then Finance Administration and Performance) Committee meeting held on 17<sup>th</sup> February 2025 and 10<sup>th</sup> March 2025.

[Link to 17th February 2025](#)

[Link to 10th March 2025](#)

**22. Confidential Session**

Members are requested to make the following resolution in accordance with the Public Bodies (Admission to Meetings) Act 1960.

In view of the sensitive nature of the business to be transacted, it is advisable in the public interest that the public and press be excluded, and they are instructed to withdraw.

**23. Health & Safety Audit**

To receive a progress report on works done to address issues in the report.

**Melksham Town Council**  
**Minutes of the Committee**  
**on Monday 2<sup>nd</sup> June 2025**

PRESENT:	Councillor S Rabey	Town Mayor
	Councillor J Westbrook	Deputy Town Mayor
	Councillor P Alford	
	Councillor P Aves	
	Councillor R Cleary	
	Councillor J Crossley	
	Councillor A Griffin	
	Councillor J Hubbard	
	Councillor J Oatley	
	Councillor C Stokes	
	Councillor A Westbrook	
IN ATTENDANCE	Councillor Mark Harris, Melksham Without Parish Council	
OFFICERS	Tracy Predeth	Locum Clerk
	Andrew Meacham	Committee Clerk

PUBLIC: 7 members of the public were present

**37/25 Apologies**

Apologies were received from Councillor G Elson.

**38/25 Declaration of Interest**

There were no declarations of interest.

**39/25 Public Participation**

Councillor Harris welcomed the new councillors and spoke about co-operation between the two councils.

**40/25 Minutes**

The minutes of 12<sup>th</sup> May 2025, having been previously circulated, were approved as a correct record and signed by the Town Mayor Councillor Rabey.

**41/25 Co-option of Councillors**

Councillors discussed the issue and a paper vote was held, with a minimum of 6 votes required for co-option. The Locum Clerk and Committee Clerk tallied the votes. The town Mayor Councillor Rabey announced that Emma Calland and Maverick Drewett were co-opted onto Melksham Town Council.

#### **42/25 Calendar of Meetings**

Members were advised about two changes to the proposed calendar. The Personnel Committee meeting on Monday 30<sup>th</sup> June 2025 was replaced by a meeting of Full Council. The Personnel Committee meeting was moved to Monday 7<sup>th</sup> July 2025.

It was proposed by Councillor Hubbard, seconded by Councillor Griffin and

UNANIMOUSLY RESOLVED to approve the proposed calendar of meetings.

#### **43/25 Motion on Amendment to Terms of Reference**

It was proposed by Councillor Hubbard, seconded by Councillor J Westbrook and

UNANIMOUSLY RESOLVED That responsibility for the allocation of Grants be moved to Community Development Committee and the Terms of Reference be updated accordingly.

Meeting closed at: 20:45

Signed ..... Dated .....



# MELKSHAM TOWN COUNCIL

## MEETING OF FULL COUNCIL

Proposed by: **Jennie Westbrook**

Seconded by: **Saffi Rabey**

Dated: **19/06/2025**

### Purpose of the motion

This motion seeks to discontinue the use of Facebook Live for streaming Melksham Town Council meetings, and instead adopt a more secure, consistent, and future-proof approach. The proposed changes would ensure meetings continue to be streamed via Microsoft Teams, with recordings archived on YouTube for public access at a time of their convenience.

The motion is driven by three key concerns:

1. Meta's recent changes to video storage policy
2. Growing concerns around online safety for councillors, officers, and the public
3. The need for technological consistency and alignment with practices in other Wiltshire councils

### 1. Background (Including previous resolution/s made and date/s if applicable)

A motion was presented and passed at the November/December Full Council meeting, which authorised the live streaming of council meetings via Facebook Live. At the time, this was considered a practical step to enhance transparency and accessibility.

However, since then, Meta (Facebook's parent company) has made significant changes to its platform, including:

- Automatic deletion or restricted retention of live videos unless manually archived
- Reduced administrative control for organisations managing public pages
- Algorithm-driven moderation that can flag or remove content without notice

These changes have undermined the original intent of the 2023 motion, making Facebook Live a less reliable platform for preserving council transparency.

Streaming on a public platform like Facebook increases the risk of abuse, intimidation, and online harassment. According to the Local Government Association's 2023 Councillor Safety Report:

- Over 70% of councillors reported experiencing abuse or intimidation
- 42% of incidents were social media-related, with Facebook being the most common platform cited

Police and governance bodies have provided clear guidance discouraging live streaming of public meetings via open platforms due to the risks of:

- Doxxing (publishing private contact details)
- Real-time threats
- Lack of control over viewer interaction and behaviour

The National Association of Local Councils (NALC) recommends that councils use platforms where participants can be vetted, interactions can be moderated, and recordings can be edited before public release.

Melksham Town Council is currently the only council in Wiltshire to continue using Facebook Live for streaming meetings. All other councils have either:

- Discontinued live streaming entirely, or

- Transitioned to secure internal broadcasting via Microsoft Teams or Zoom, with recordings uploaded to YouTube or official websites post-meeting

This inconsistency sets Melksham apart, creating challenges in both technical support and alignment with best practice in digital governance.

Technical problems have been a recurring issue with Facebook Live, including:

- Poor internet stability causing streams to drop
- Unreliable sound and video quality
- Lack of integration with council IT systems
- Inability to know who is watching or engaging

These issues have disrupted public meetings and diverted officer time to resolve preventable technology problems.

In contrast, Microsoft Teams offers greater stability and control, including:

- Verified user attendance
- Managed public participation
- Recordings stored securely in compliance with data policies

By using Teams and uploading to YouTube after meetings, the Council can offer the public more flexibility, enhance safety, and ensure a consistent digital record.

## 2. Current Situation

At present, Melksham Town Council attempts to live stream all council meetings via Facebook Live, in accordance with a motion passed by Full Council in late 2023. The aim of this policy was to improve public accessibility and engagement by broadcasting meetings in real time on a widely used platform.

However, in practice, this method has presented several challenges and limitations:

- **Technical Issues:** Facebook Live has proven unreliable, with frequent streaming failures, poor video/sound quality, and inconsistent internet connections. These disruptions have negatively impacted the quality and continuity of council meetings.
- **Limited Oversight:** Facebook does not allow the council to track who is watching or participating, and there is no way to moderate live interactions or prevent inappropriate commentary in real time.
- **Platform Policy Changes:** Meta (Facebook's parent company) has updated its video retention rules, including automatic deletion of live streams unless archived manually. This makes Facebook an unreliable long-term repository for public records.
- **Safety Risks:** Live public streaming on an open platform increases the exposure of councillors and officers to online abuse, with growing concerns around doxxing, trolling, and real-time threats. Police guidance and national governance bodies have advised against live streaming in such open formats.

Despite the intention to enhance transparency, the current system has become unstable, insecure, and inconsistent.

## 3. What financial implications are there?

None

#### 4. How does the motion link to Town Council policies and core values?

The proposed motion to discontinue live streaming council meetings via Facebook Live, while continuing to stream via Microsoft Teams and upload recordings to YouTube, remains fully aligned with the core values set out in the original 2023 motion, particularly:

**Accountability** - The motion upholds this value by ensuring that meetings are still recorded and made available to the public. By storing these recordings on YouTube, residents can watch proceedings at their convenience, fostering a culture of openness and responsibility.

Accountability is not diminished — it is strengthened by providing more stable, consistent, and user-friendly access to council decisions.

**Transparency** - The motion preserves transparency by:

- Maintaining public access to full meeting recordings live through Teams
- Ensuring videos are not lost or deleted (as may happen with Facebook's recent changes)
- Offering a more reliable and permanent platform (YouTube) for residents to review decisions and hold councillors to account

This revised approach avoids the technical disruptions and platform instability that have undermined the effectiveness of the current Facebook-based system.

This motion gives more weight to the Enhanced Focus on Online Safety for councillors and officers which is being presented by both the LGA, Police Guidance and National Association of Local Councils

Since the 2023 motion was passed, new risks have emerged that now need to be balanced against transparency. Streaming meetings live on a public social media platform has significantly increased the exposure of councillors and officers to online abuse, trolling, and harassment.

While the Local Government Association (LGA) primarily provides support and guidance for principal authorities, many of their resources — including advice on councillor safety, social media use, and handling intimidation — are highly relevant and can be sensibly adapted for use by local councils such as Melksham.

This motion reflects a more mature, safety-conscious approach that continues to meet the council's democratic obligations, while also protecting the wellbeing of those who serve the public.

#### 5. What risks are there? (Provide a risk assessment)

##### 1. Perceived Reduction in Real-Time Transparency

- Some members of the public may view the removal of live streams as a step backward in accessibility and transparency.
- There may be resistance from individuals who are accustomed to watching meetings live on Facebook.

**Mitigation:** The motion clearly proposes continued live attendance via Microsoft Teams and video uploads to YouTube. Communications should clarify that this change is not about reducing access, but improving safety and reliability.

##### 2. Initial Technical or Procedural Transition

- Staff may need brief training to manage Teams broadcasts and YouTube uploads.
- Initial adjustments may include testing new workflows and ensuring public links are well-distributed.

**Mitigation:** Microsoft Teams and YouTube are widely used, user-friendly platforms. The Council already uses Teams internally, reducing the learning curve.

## 6. What crime and disorder implications are there?

This motion is intended to help **mitigate crime and disorder implications**, particularly those relating to the **online safety of councillors and officers**. By discontinuing the use of Facebook Live and moving to Microsoft Teams for live streaming — with recordings published later on YouTube — the Council would gain greater control over meeting attendance, engagement, and moderation. Teams allows for features such as attendee tracking, muting, and controlled access, significantly reducing the risk of real-time abuse, harassment, or intimidation. YouTube uploads offer the public ongoing access to meeting content without the vulnerabilities of live, unmoderated broadcasts. This aligns with national guidance from the police and Local Government Association, which warns against open-platform streaming due to its link to increased threats and doxxing risks.

If the motion is not implemented, the Council would remain exposed to the **continued risk of crime and antisocial online behaviour**, including trolling, live abuse, and coordinated harassment. Facebook Live provides no tools to manage or moderate who watches or interacts during a meeting, and exposes councillors and officers to real-time targeting. Such risks are not hypothetical — national surveys show over 70% of councillors have experienced abuse, with Facebook identified as the most common platform for this behaviour. Choosing not to act on this evidence could undermine the Council's duty of care and potentially discourage future participation in local democracy. Implementing this motion is a proactive and proportionate step to enhance safety while maintaining transparency and public access.

7.

## 8. What environmental and biodiversity considerations are there?

None

## 9. What safeguarding concerns are there?

There are genuine safeguarding concerns under the current Facebook Live model. The proposed motion offers a balanced, responsible, and modernised approach to maintaining public access while fulfilling the Council's legal and ethical duty to protect councillors, officers, and members of the public — especially those who may be more vulnerable.

## 10. Motion

To discontinue the use of Facebook Live for broadcasting Town Council meetings. Instead, meetings will continue to be live streamed via Microsoft Teams, providing real-time public access in a secure and moderated environment. Recordings of each meeting will be uploaded to the Council's official YouTube channel within 24 hours, unless serious safeguarding concerns require a delay or redaction.

## 11. Does the motion impact/ support any previous decisions of council?

Yes, this motion directly **impacts** and builds upon the previous decision made by Full Council in 2023 to introduce live streaming of meetings in order to improve public accessibility and transparency. While that decision led to the use of Facebook Live as a streaming platform, the core intent was to ensure that residents could observe the decision-making process. Since that time, significant developments — including changes to Facebook's video retention policies,

technical difficulties, and increased online safety risks — have made it necessary to revise how that commitment is delivered. The proposed change honours the original objectives by continuing to provide public access through Microsoft Teams and timely uploads to YouTube, but does so in a way that is safer, more consistent, and more in line with best practice across Wiltshire. Updating the method of delivery ensures the Council remains responsive to emerging risks while upholding its responsibilities to both transparency and safeguarding.

**12. Confirmation that the item under consideration has not been discussed by Council within the preceding six months. If it has, has there been a material change and what is this?**

No discussion since late 2023

**13. Please summarise any specific recommendations you have in relation to next steps**

Transition all currently held videos from Facebook to YouTube to create continuity. Communicate the change clearly to the public, explaining the reasons behind the transition — including improved safety, reliability, and alignment with other Wiltshire councils.

**Office Use:**

Date of receipt by Proper Officer:

Date of proposed council meeting for motion

Date/s of relevant resolutions: (record full resolution/s here)

Motion accepted by Proper Officer:

Motion rejected by Proper Officer:

Reasons for rejection:






# Melksham Town Council

## Grants Policy

Date Adopted: TBC

Date Due For Review: TBC



# MELKSHAM TOWN COUNCIL

## GRANTS POLICY

### 1. Introduction

Melksham Town Council is committed to supporting and strengthening our local community. Each year, we allocate a portion of our budget to a grants scheme designed to bring tangible improvements to the lives of residents and enhance community well-being. These grants aim to support local projects, initiatives that contribute to a stronger, more connected, and vibrant Melksham.

### 2. Process

2.1. There are three types of grants available:

2.1.1. **Community Grants:** are for maximum of £1,000 which can be applied for by the 15th of April and the 15<sup>th</sup> of September and will be paid by means of a bank transfer.

2.1.2. **Facility Hire Grants** enables Melksham Town Council to fund room hire in Melksham Town Hall, Melksham Assembly Hall, or KGV park for a specified (number of) event(s). These must be applied for by the 15th of April or 15<sup>th</sup> of September. If applying for a Facility Hire Grant, please contact Melksham Assembly Hall [assemblyhall@melksham-tc.gov.uk](mailto:assemblyhall@melksham-tc.gov.uk) prior to making this application to get a quote for the exact amount your event/s would cost.

2.1.3. **Core Grants** are awarded annually for a maximum of four years. This offers financial assurance to larger organisations operating within Melksham Town. Applicants must demonstrate how their work meets the strategic aims of Melksham Town Council. Core Grant recipients are selected at the discretion of Melksham Town Council through an application process. Monitoring forms for Core Grants must be received by 1st<sup>th</sup> October of each year to be considered in the Melksham Town Council's budget for the following financial year. Core Grants will be paid by bank transfer. Supporting documents will need to be uploaded at the time of application.

2.2. Grants will only be awarded to organisations based within the area covered by Melksham Town Council not Melksham Without Parish Council. Applications that do not benefit the community of the Melksham Town Council area will be rejected.

2.3. Application forms plus monitoring forms must be completed on the Melksham Town Council's [website](#).

2.4. All applications will be reviewed by [Community Development Officer](#) Those which meet the eligibility and content requirements will be referred to the Community Development Committee for a decision by elected members.

2.5. Application forms will have personal and sensitive information redacted before it becomes a public document as part of the agenda for the Community Development Committee.

2.6. A representative must attend the Community Development Committee following application submission, if a representative is not able to attend the application will be deferred. This will enable you to ask and answer any questions to support of your application.



2.7. There is no guarantee that grant applications will be successful.

### **3. Eligible Organisations**

3.1. Below are examples of types of organisations to which grants may be given:

- Charitable organisations
- Youth/Senior Citizen groups
- Sports clubs or arts groups
- Advice organisations
- Organisations assisting the disabled
- Minority groups
- Community buildings
- Community events
- Health/transport/safety groups

### **4. Eligibility Criteria**

4.1. To be eligible for funding, an organisation must:

- 4.1.1. Be a community, voluntary or charitable organisation as outlined above.
- 4.1.2. Have its own bank/building society current account in the name of the organisation, with two unrelated signatories.
- 4.1.3. Have at least three members on its management committee/board.
- 4.1.4. Have a written governing document (e.g., a constitution, memorandum, articles of association, set of rules or trust deed).
- 4.1.5. Have an adopted Safeguarding Policy if working with children and young people and/or vulnerable adults.
- 4.1.6. Have an adopted Equal Opportunities Policy or Statement.
- 4.1.7. Have an adopted Environmental Policy (or evidence of its environmentally responsible and sustainable practices).
- 4.1.8. Show evidence that their project/service is required in the area covered by Melksham Town Council and that it has community support.
- 4.1.9. Show evidence that their project/service will benefit the community and/or individuals based in the area covered by Melksham Town Council. Applications that do not benefit the community and/or individuals based in the area covered by Melksham Without Parish Council residents will be rejected. (If an organisation is NOT based in the area covered by Melksham Town Council but still benefits the community and/or individuals based there, the Town Council will provide funding on a pro-rata basis for the estimated number of residents using that service).
- 4.1.10. Show evidence that their project/service will be match funded if requesting over £250. (Voluntary time can be counted as benefit in kind).
- 4.1.11. Councillors will need to declare an interest at the time of the grant application hearing.

### **5. Ineligibility**

5.1. Grants will not be awarded to:

- 5.1.1. Private organisations operating as a business to make a profit or surplus.
- 5.1.2. Applications originating from national organisations or charities.
- 5.1.3. "Upward Funders" (e.g., local groups whose fundraising is sent to central Headquarters for redistribution).

- 5.1.4. Organisations who wish to pass on money to other individuals or groups (except to pay for goods and services).
- 5.1.5. Political or religious organisations.
- 5.1.6. Activities that are completely funded from another funding source.
- 5.1.7. Loans or interest payments.
- 5.1.8. Organisations whose function is primarily undertaken by the Health Authority or Wiltshire Council's Social Services.
- 5.1.9. Organisations that discriminate on the grounds of race, religion, age, gender, transgender, sexual orientation, marital status, pregnancy or any disability.
- 5.1.10. Any expenditure incurred or committed before confirmation of the grant (e.g., for a one-off project which has already happened).
- 5.1.11. General or ongoing running costs such as salaries or rent (except under exceptional circumstances). Please see Schedule 1 for a full list of identified running costs.
- 5.1.12. Community grants requests over £1,000 (except under exceptional circumstances).
- 5.1.13. Groups/organisations who have received similar grant funding from Melksham Town Council in the last 6 months.

## **6. Content of Grant Application**

- 6.1. Applicants are required to supply a completed application form which will request the following:
  - 6.1.1. Contact details for the organisation applying.
  - 6.1.2. Type of grant and amount being requested.
  - 6.1.3. Description of the organisation and the project/service the grant is being requested for.
  - 6.1.4. Evidence that the project/service is required by the community and/or individuals based in the area covered by Melksham Town Council.
  - 6.1.5. Evidence that the grant will benefit the community and/or individuals based in the area covered by Melksham Town Council.
  - 6.1.6. Evidence of any adverse effects on the community and/or individuals based in the area covered by Melksham Town Council if the project/service does not continue.
  - 6.1.7. The estimated total beneficiaries of the project/service, the estimated number of beneficiaries in the area covered by Melksham Town Council and how these numbers were calculated.
  - 6.1.8. Estimated total cost of the project, total being requested and how grant funding will be spent.
  - 6.1.9. Evidence that other sources of funding and support have been secured or are being sought for the project (benefit in kind of voluntary time can be counted as match funding).
  - 6.1.10. Details of any previous grants received from Melksham Town Council in the last 2 years.
- 6.2. The application form must also be accompanied by the following documentation:

- 6.2.1. A copy of your governing document (e.g., a constitution, memorandum, articles of association, set of rules or trust deed).
- 6.2.2. A copy of your most full annual accounts; details all monies held in reserves.
- 6.2.3. A copy of your most recent bank account statement & details of any other investments/savings.
- 6.2.4. A copy of your adopted Safeguarding Policy (if your group works with children and young people and/or vulnerable adults).
- 6.2.5. A copy of your adopted Equal Opportunities Policy or Statement.
- 6.2.6. A copy of your adopted Environmental Policy (or evidence of the environmentally responsible and sustainable practices of your organisation).
- 6.3. Melksham Town Council also reserves the right to request any additional information to aid determination of the grant.

## **7. Bid Outcome and Conditions**

- 7.1. All applicants will receive written confirmation of the outcome of their grant application within **14 days** of the Community Development Committee

### **7.2. If your Grant Application is Successful**

- 7.2.1. The following conditions must be satisfied by successful applicants:
  - 7.2.1.1. Melksham Town Council will request a receipt from the organisation for any grant received.
  - 7.2.1.2. Where a group operates in an area wider than Melksham area, grant money must be ringfenced for Melksham Town residents.
  - 7.2.1.3. In the event of a project/event not taking place, the grant should be returned to the Melksham Town Council for redistribution to other organisations.
  - 7.2.1.4. The grant should be spent within six months (12 in exceptional circumstances).
  - 7.2.1.5. Successful applicants will be invited to [Full Council](#) to receive their presentation cheque and a photograph with the Melksham Town Mayor.
  - 7.2.1.6. Successful application must attend the [Annual Town Meeting](#) in person or virtual to present how Melksham Town Council grant had made an impact. Please note non-attendance will mean Melksham Town Council can recover the grant allocated.
  - 7.2.1.7. A Monitoring Form will be required after six months to show how the grant money was spent.
  - 7.2.1.8. Monitoring Forms can be obtained from Town Council [website](#).
  - 7.2.1.9. The organisation must be able to provide financial evidence of the grant expenditure.
  - 7.2.1.10. Funds will not be paid to an individual. If any organisations do not have a bank account, they can arrange for another community organisation to receive and hold the funds.
  - 7.2.1.11. Should the evidence not be received; Melksham Town Council will request the return of the funds.
  - 7.2.1.12. Recognition of Melksham Town Council's support must be given on all printed and electronic material, website, social media, press releases

produced by the organisation. Grants provided for capital build must add Melksham Town Council logo to presentation plaques.

7.2.1.13. Melksham Town Council will arrange for the Mayor to visit your organisation.

### **7.3. If Your Grant Application Is Unsuccessful**

- 7.3.1. The applicant will be given an explanation as to why they did not meet the required criteria within **14 days** of the Finance, Administration and Performance Committee.
- 7.3.2. If an organisation is currently unable to meet the eligibility criteria but may be able to do so in the future, they may be invited to re-apply in a future round.
- 7.3.3. If there is a more appropriate source of funding, the organisation will be redirected.

**Please see the following page for a suggested list of alternative local funding sources for voluntary, community and not-for-profit organisations as well as for small and medium-sized businesses and start-ups. There may be support available that is more suitable for your organisation.**

If you have any queries regarding the Melksham Town Council Grants Policy, please email [communitydevelopment@melksham-tc.gov.uk](mailto:communitydevelopment@melksham-tc.gov.uk) or phone **01225 704 187**.

## **Schedule 1**

### **Schedule of Running Costs**

Running Costs include but are not limited to:

- Rent
- Staff costs
- Volunteer expenses
- Travel costs
- Utilities including but not limited to, electricity, gas, water, internet
- Insurance; premises, employer, public and vehicle
- Business rates or council tax
- Membership fees or DBC costs
- Software/TV licencing
- Third party staffing such as accountancy or legal fees
- Daily cleaning costs
- Advertisement and marketing or reprographics
- Annual vehicle maintenance and costs such as yearly tax, MOT and servicing
- General vehicle wear and tear such as replacement tyres or brakes
- Equipment repairs
- Website hosting
- Any sundries such as food, refreshments and stationary that are supplied as part of standard activities of your organisation
- The purchase of uniforms for staff or volunteers

## **Alternative Sources of Local Funding and Support**

Please note: This list is updated regularly but cannot reflect all possible funding and support available in Wiltshire. It may not reflect the changing priorities and opportunities within the organisations listed below. Please contact individual providers for more details on the grants and support that are available.

### **Local Grants**

- **Melksham Without Parish Council** invite applications annually for grant aid from organisations who can prove that they benefit residents of the Parish.
  - This includes Bowerhill and surrounding villages, including Beanacre, Berryfield, Shaw, The Spa, Whitley
  - Deadline for applications is 31<sup>st</sup> January, annually.
  - More information: <https://melkshamwithout-pc.gov.uk/index.php?page=grant%20aid>.
- **Melksham Area Board** award grants for local community projects and initiatives that meet local priorities and deliver exceptional outcomes for residents.
  - Area Board grants are split into 4 funding schemes:
    - Community Grants
    - Youth Grants
    - Older and Vulnerable Adult Grants
    - Councillor Led Initiatives
  - To be considered for a funding award, applications must be received at least 4 weeks before an Area Board business meeting.
  - More information: <https://www.wiltshire.gov.uk/article/6145/Area-Board-Grants>.
- **Wiltshire Community Foundation** have a Community Grants programme which supports people and communities in need in Wiltshire and Swindon.
  - Grants of up to £5,000 per year for up to three years are available to voluntary organisations for projects and activities that improve people's lives.
  - Grant rounds are open quarterly in April, July, October and January.
  - More information: <https://www.wiltshirecf.org.uk/grants-and-support/groups/community-grants/>.
- **The Gov.UK website** also has a 'Find a Grant' service that allows you to search government grants here: <https://www.find-government-grants.service.gov.uk/>.





# Melksham Town Council

## Card Policy

Date Adopted: 30/06/2025

Date Due For Review: May 2027



## **1. Purpose**

The purpose of this policy is to ensure strong financial management and accountability controls are in place for the Council's business credit card transactions and to protect both staff and the Council from the risk of fraud and unauthorised expenditure.

This policy sets out the principles and procedures governing the use of credit cards issued by Melksham Town Council. The objective is to ensure cards are used responsibly, transparently, and in compliance with legal and financial regulations.

The council recognise that the provision of a business credit card helps to achieve best value and efficient processing for some forms of minor business expenditure.

## **2. Scope**

This policy applies to all Officers of the Town Council who are issued with a council card.

## **3. Authority**

Council cards may only be issued with formal approval by Full Council or the Finance, Governance & Performance Committee.

## **4. Issuance of Cards**

- Cards will be issued only to Officers with a clear operational need.
- Each card will be in the name of the cardholder and must only be used by that person.
- A register of all council-issued cards will be maintained by the RFO, including card limits and expiry dates.

## **5. Permitted Use**

Cards may only be used for:

- Council related purchases (e.g. supplies, materials, online services), with pre-approval wherever possible.
- Emergency expenditures with prior or immediate subsequent approval from the Clerk.
- Booking travel or accommodation for official council business.

All purchases must:

- Be reasonable and for council purposes only.
- Comply with the council's Financial Regulations and Procurement Policy.
- Only be for low value and one-off purchases requiring immediate payment and where the payment on invoice option is unavailable.

## **6. Authorisation of Transaction**

- Cards can be used for payments online, in person, and over the phone (if absolutely necessary).



- When online payments are made, the cardholder should be aware of internet security precautions and, where possible, only purchase from reputable and known suppliers with a valid website security certificate.
- Card details and security information should not be supplied via email as this is not a secure method of sharing payment information.

## **7. Prohibited Use**

Credit cards must not be used for:

- Personal or private purchases, even if private funds are transferred or repaid immediately, to offset expenditure.
- Cash withdrawals under any circumstances.
- Transactions that would circumvent established procurement procedures.

## **8. Spending Limits**

- Individual card limits shall be set by Full Council or the Finance, Governance & Performance Committee.
- Monthly spending limits will be established based on the cardholder's role and responsibilities.

## **9. Record Keeping and Receipts**

- Original receipts or VAT invoices must be obtained and submitted to the Finance Officer within 3 working days of each transaction.
- The cardholder must complete a monthly reconciliation form detailing each transaction and confirming it was for council business.
- Allocation of expenditure to cost centres and nominal codes to be included by the card holder onto the credit card receipt or invoice.

## **10. Review and Monitoring**

- Card usage will be reviewed monthly by the RFO and/or Finance Officer.
- Transactions will be reported to each Finance, Governance & Performance Committee meeting.
- Any misuse may lead to withdrawal of the card and disciplinary action.
- Monthly card statements shall be checked and signed off by the RFO and Finance Officer each month.
- Expenditure incurred on any Council card that is not supported by documentation and budgetary allocations may result in the expenditure having to be repaid to the Council.

## **11. Card Management**

- All cards shall be signed on the reverse side of the card upon receipt.
- Any prior cards are to destroyed by cutting the card or shredding it, and returning it to RFO.
- Each card is the responsibility of each person issued with a card, including the security of the card.
- Card PIN numbers should not be disclosed to anyone other than the cardholder.
- Each cardholder is required to sign a receipt for the card and agree to abide by this Card Policy. This will be countersigned by the RFO.
- The card and PIN should always be kept separate, and kept securely.

## **12. Loss or Theft**

- Any lost or stolen cards must be reported immediately to the issuing bank, the card cancelled immediately, and the RFO informed.
- The Council will investigate any unauthorised transactions.

## **13. Termination and Return**

- Cards must be returned to the RFO upon termination of employment or cessation of the cardholder's role.
- Any named cardholder that leaves the employment the Town Council, or ceases to be an authorised named cardholder, will have their use of the card immediately revoked pending full cancellation of the card.
- Cards may be cancelled at any time by the Council for any reason, including misuse or lack of necessity.

**14. Payment**

All card provider invoices are to be paid off in full each month.

**15. Policy Breach**

Any breach of this policy will be investigated and appropriate actions taken according to the outcomes from an investigation. Any irregularity or misuse may be reported to the Police.

**16. Policy Review**

This policy will be reviewed annually by the Finance, Governance & Performance Committee or as required by changes in regulation or council operations.

Adopted at the Full Council meeting 30.06.2025

Review date: May 2027

Samantha Haywood, Locum RFO

## Explanation of variances 2024/25

Name of smaller authority: **Melksham Town Council**

County area (local councils and parish meetings only): **Wiltshire**

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

• variances of more than 15% between totals for individual boxes (except variances of less than £200);

• **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;

	2023/24 £	2024/25 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority ( <u>must include narrative and supporting figures</u> )
1 Balances Brought Forward	1,310,511	1,143,255				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	999,784	1,047,270	47,486	4.75%	NO		
3 Total Other Receipts	223,096	989,398	766,302	343.49%	YES		23/24 £3,060 was received in grant funding but in 24/25 £127,306 grant income was received being £76,226.23 for Awdry Park play equipment, £1,080 Youth Advisory Launch, £50,000 Wilts Town Programme. 23/24 £1,140 CIL was received as opposed to £640,520 in 24/25.
4 Staff Costs	546,345	846,537	300,192	54.95%	YES		Employment costs for 3 officers (£124,278) and pension strains (£82,260) due to changes in personnel. The remainder is for locums who were employed this year on much higher salaries - Clerk, RFO, Admin Officer, and an accounts officer. An additional manager was also employed for the Assembly Hall.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	843,791	780,709	-63,082	7.48%	NO		
7 Balances Carried Forward	1,143,255	1,552,677				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	1,201,957	1,564,446				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and Assets	6,202,477	6,247,469	44,992	0.73%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2025

Month No: 12

## Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>101 Central Costs</b>								
4000 Salaries ENI & Pension	237,047	452,982	225,000	(227,982)		(227,982)	201.3%	
4005 Temporary Staff	135	15,541	0	(15,541)		(15,541)	0.0%	
4016 Sundry Office Expenses	888	1,203	0	(1,203)		(1,203)	0.0%	
4021 Stationery	1,125	1,050	1,000	(50)		(50)	105.0%	
4023 Advertising	(38)	7,890	3,000	(4,890)	324	(5,214)	273.8%	
4024 Equipment/furniture	665	24	1,000	976		976	2.4%	
4026 Photocopier/copying	1,472	1,141	1,000	(141)	59	(200)	120.0%	
4027 Telephones and Mobiles	2,408	3,855	2,500	(1,355)		(1,355)	154.2%	
4028 Postage	344	173	500	327		327	34.5%	
4029 Subscriptions	2,474	2,517	3,000	483		483	83.9%	
4032 Market Charter Anniversary	0	304	0	(304)		(304)	0.0%	
4040 Infomation Technology/Hardware	339	6,528	5,000	(1,528)		(1,528)	130.6%	2,400
4042 Licences/Software	20,391	20,907	6,000	(14,907)		(14,907)	348.4%	
4050 Legal and Professional Fees	3,295	0	0	0		0	0.0%	
4058 Insurance	36,631	38,578	38,000	(578)		(578)	101.5%	
4061 Travel and Subsistence	949	5,241	300	(4,941)		(4,941)	1746.9%	
4075 Training	3,561	494	2,500	2,006	350	1,656	33.8%	
4810 Miscellaneous Adjustments	(17,029)	0	0	0		0	0.0%	
4922 Publicity & Marketing	0	1,548	0	(1,548)	246	(1,794)	0.0%	
<b>Central Costs :- Indirect Expenditure</b>	<b>294,656</b>	<b>559,975</b>	<b>288,800</b>	<b>(271,175)</b>	<b>979</b>	<b>(272,154)</b>	<b>194.2%</b>	<b>2,400</b>
<b>Net Expenditure</b>	<b>(294,656)</b>	<b>(559,975)</b>	<b>(288,800)</b>	<b>271,175</b>				
6000 plus Transfers from EMR	0	2,400	0	(2,400)				
<b>Movement to/(from) Gen Reserve</b>	<b>(294,656)</b>	<b>(557,575)</b>	<b>(288,800)</b>	<b>268,775</b>				
<b>110 Corporate Costs</b>								
1026 Income Interest	6,357	16,230	1,000	(15,230)			1623.0%	
1176 Precept Received	999,784	1,047,270	1,047,270	0			100.0%	
<b>Corporate Costs :- Income</b>	<b>1,006,141</b>	<b>1,063,500</b>	<b>1,048,270</b>	<b>(15,230)</b>			<b>101.5%</b>	<b>0</b>
4017 Bank account fees	569	5,140	500	(4,640)		(4,640)	1027.9%	
4043 HR consultancy	4,095	13,625	6,000	(7,625)		(7,625)	227.1%	
4050 Legal and Professional Fees	12,115	23,356	7,000	(16,356)		(16,356)	333.7%	
4057 Accountancy and Audit	9,858	3,497	5,000	1,503		1,503	69.9%	
4076 Health & Safety	2,691	6,240	3,500	(2,740)	4,640	(7,380)	310.9%	
<b>Corporate Costs :- Indirect Expenditure</b>	<b>29,329</b>	<b>51,858</b>	<b>22,000</b>	<b>(29,858)</b>	<b>4,640</b>	<b>(34,498)</b>	<b>256.8%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>976,812</b>	<b>1,011,642</b>	<b>1,026,270</b>	<b>14,628</b>				

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2025

Month No: 12

## Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>115 Civic and Democratic</b>								
1016 Receipts - Mayors Reception	1,329	3,853	0	(3,853)			0.0%	
<b>Civic and Democratic :- Income</b>	<b>1,329</b>	<b>3,853</b>	<b>0</b>	<b>(3,853)</b>				<b>0</b>
4030 Town Crier's expenses	25	105	300	195		195	35.0%	
4034 Councillors' training	0	960	0	(960)		(960)	0.0%	
4062 Election Expenses	0	22,489	8,000	(14,489)		(14,489)	281.1%	
4070 Mayor's Allowance	1,000	84	1,000	916		916	8.4%	
4085 Civic and Ceremonial	5,609	8,766	3,000	(5,766)	352	(6,118)	303.9%	
4311 Remembrance Day	1,223	1,665	1,500	(165)		(165)	111.0%	
<b>Civic and Democratic :- Indirect Expenditure</b>	<b>7,857</b>	<b>34,068</b>	<b>13,800</b>	<b>(20,268)</b>	<b>352</b>	<b>(20,620)</b>	<b>249.4%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(6,528)</b>	<b>(30,215)</b>	<b>(13,800)</b>	<b>16,415</b>				
<b>151 Grants</b>								
4301 Grants	6,545	18,539	16,000	(2,539)		(2,539)	115.9%	
4302 Grant CAB	5,000	0	0	0		0	0.0%	
4303 Grant-4Youth	10,000	10,000	10,000	0		0	100.0%	
4305 Christmas Lights Installation	10,000	0	0	0		0	0.0%	
4306 Grant Party in the Park	0	0	3,000	3,000		3,000	0.0%	
4310 Grant Food and River Festival	5,000	5,000	5,000	0		0	100.0%	
4317 Grant Carnival	1,000	2,500	0	(2,500)		(2,500)	0.0%	
4322 Age UK Project Worker	0	12,000	0	(12,000)		(12,000)	0.0%	
4324 The Friends of Canberra Park	0	7,988	0	(7,988)		(7,988)	0.0%	7,988
4330 Grant TIC	4,000	4,000	4,000	0		0	100.0%	
<b>Grants :- Indirect Expenditure</b>	<b>41,545</b>	<b>60,027</b>	<b>38,000</b>	<b>(22,027)</b>	<b>0</b>	<b>(22,027)</b>	<b>158.0%</b>	<b>7,988</b>
<b>Net Expenditure</b>	<b>(41,545)</b>	<b>(60,027)</b>	<b>(38,000)</b>	<b>22,027</b>				
6000 plus Transfers from EMR	0	7,988	0	(7,988)				
<b>Movement to/(from) Gen Reserve</b>	<b>(41,545)</b>	<b>(52,039)</b>	<b>(38,000)</b>	<b>14,039</b>				
<b>201 Town Hall</b>								
1034 Income Town Hall Bookings	2,167	3,185	2,000	(1,185)			159.2%	
<b>Town Hall :- Income</b>	<b>2,167</b>	<b>3,185</b>	<b>2,000</b>	<b>(1,185)</b>			<b>159.2%</b>	<b>0</b>
4000 Salaries ENI & Pension	6,382	0	0	0		0	0.0%	
4027 Telephones and Mobiles	168	0	0	0		0	0.0%	
4100 Gas	6,036	4,512	7,200	2,688		2,688	62.7%	
4101 Electricity	4,841	4,917	6,000	1,083		1,083	81.9%	
4102 Non Domestic Rates	10,604	10,604	11,000	396		396	96.4%	
4103 Water Rates	1,304	1,258	2,000	742		742	62.9%	

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2025

Month No: 12

## Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4104 Window Cleaning	3,088	1,492	1,800	308	2,328	(2,020)	212.2%	
4106 Repairs and Maintenance	3,199	15,367	6,000	(9,367)	5,399	(14,766)	346.1%	
4108 Service Contracts	9,995	6,217	8,000	1,783	360	1,423	82.2%	
4261 Building Condition Reps Works	2,880	0	0	0		0	0.0%	
Town Hall :- Indirect Expenditure	<b>48,497</b>	<b>44,367</b>	<b>42,000</b>	<b>(2,367)</b>	<b>8,087</b>	<b>(10,454)</b>	<b>124.9%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(46,330)</b>	<b>(41,183)</b>	<b>(40,000)</b>	<b>1,183</b>				
<b>202 Asset and Amenities</b>								
1027 Income - Amenity Services	8,427	10,425	4,500	(5,925)			231.7%	
Asset and Amenities :- Income	<b>8,427</b>	<b>10,425</b>	<b>4,500</b>	<b>(5,925)</b>			<b>231.7%</b>	<b>0</b>
4000 Salaries ENI & Pension	232,386	289,147	275,000	(14,147)		(14,147)	105.1%	
4027 Telephones and Mobiles	790	0	1,500	1,500		1,500	0.0%	
4075 Training	2,438	0	3,000	3,000		3,000	0.0%	
4150 Uniform/PPE	1,223	250	1,000	750		750	25.0%	
4151 Tools and Equipment	3,289	1,960	2,000	40		40	98.0%	
4153 Vehicle Running Costs	3,502	5,664	6,000	336		336	94.4%	
4156 Vehicle Leasing	14,621	6,331	11,000	4,669		4,669	57.6%	
4163 Repairs and Maintenance	3,611	2,155	6,000	3,845	50	3,795	36.7%	
4165 Maintenance play areas	0	634	0	(634)		(634)	0.0%	
4167 Street Furniture and Signage	5,178	4,689	6,000	1,311	136	1,175	80.4%	
4168 Bus Shelters Cleaning	249	836	0	(836)		(836)	0.0%	
4177 Churchyard maintenance	0	0	1,000	1,000		1,000	0.0%	
4186 Defibrillators	990	1,100	4,000	2,900		2,900	27.5%	
4196 Container storage	0	0	1,500	1,500		1,500	0.0%	
Asset and Amenities :- Indirect Expenditure	<b>268,277</b>	<b>312,765</b>	<b>318,000</b>	<b>5,235</b>	<b>186</b>	<b>5,049</b>	<b>98.4%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(259,851)</b>	<b>(302,341)</b>	<b>(313,500)</b>	<b>(11,159)</b>				
<b>203 Allotments</b>								
1045 Income	5,785	4,775	7,000	2,225			68.2%	
Allotments :- Income	<b>5,785</b>	<b>4,775</b>	<b>7,000</b>	<b>2,225</b>			<b>68.2%</b>	<b>0</b>
4200 Water Rates	1,723	1,560	1,800	240		240	86.7%	
4201 Maintenance	887	0	4,000	4,000		4,000	0.0%	
Allotments :- Indirect Expenditure	<b>2,610</b>	<b>1,560</b>	<b>5,800</b>	<b>4,240</b>	<b>0</b>	<b>4,240</b>	<b>26.9%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>3,175</b>	<b>3,215</b>	<b>1,200</b>	<b>(2,015)</b>				

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2025

Month No: 12

## Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>204 Cafe</b>								
1046 Income - Pavilion	7,669	2,529	0	(2,529)			0.0%	
1090 Expenses Recovered	0	11,809	17,500	5,691			67.5%	
<b>Cafe :- Income</b>	<b>7,669</b>	<b>14,337</b>	<b>17,500</b>	<b>3,163</b>			<b>81.9%</b>	<b>0</b>
4050 Legal and Professional Fees	350	0	0	0		0	0.0%	
4250 Wi-Fi - Pavilion	408	889	1,000	111		111	88.9%	
4252 Electricity	12,874	19,805	12,000	(7,805)		(7,805)	165.0%	
4254 Water	283	1,860	2,500	640		640	74.4%	
4255 Fire Safety Checks	355	859	400	(459)		(459)	214.8%	
4256 Maintenance	10,546	2,040	2,000	(40)		(40)	102.0%	
4258 Pavilion Development	0	0	0	0	600	(600)	0.0%	
<b>Cafe :- Indirect Expenditure</b>	<b>24,816</b>	<b>25,452</b>	<b>17,900</b>	<b>(7,552)</b>	<b>600</b>	<b>(8,152)</b>	<b>145.5%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(17,147)</b>	<b>(11,114)</b>	<b>(400)</b>	<b>10,714</b>				
<b>205 Public Toilets - Market Place</b>								
1060 Contribution - MWPC	11,000	0	5,000	5,000			0.0%	
<b>Public Toilets - Market Place :- Income</b>	<b>11,000</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>			<b>0.0%</b>	<b>0</b>
4101 Electricity	2,236	852	2,200	1,348		1,348	38.7%	
4103 Water Rates	1,549	969	3,000	2,031		2,031	32.3%	
4106 Repairs and Maintenance	150	1,734	1,000	(734)	365	(1,099)	209.9%	
4180 Cleaning	5,229	7,112	7,000	(112)		(112)	101.6%	
<b>Public Toilets - Market Place :- Indirect Expenditure</b>	<b>9,164</b>	<b>10,667</b>	<b>13,200</b>	<b>2,533</b>	<b>365</b>	<b>2,168</b>	<b>83.6%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>1,836</b>	<b>(10,667)</b>	<b>(8,200)</b>	<b>2,467</b>				
<b>206 Public Toilets - Bath Road</b>								
4101 Electricity	1,323	1,421	1,700	279		279	83.6%	
4103 Water Rates	0	3,369	2,000	(1,369)		(1,369)	168.4%	
4106 Repairs and Maintenance	396	8	1,000	992		992	0.8%	
4180 Cleaning	6,764	7,870	7,000	(870)		(870)	112.4%	
4185 Electricity supply: Toilets	122	0	0	0		0	0.0%	
<b>Public Toilets - Bath Road :- Indirect Expenditure</b>	<b>8,605</b>	<b>12,668</b>	<b>11,700</b>	<b>(968)</b>	<b>0</b>	<b>(968)</b>	<b>108.3%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(8,605)</b>	<b>(12,668)</b>	<b>(11,700)</b>	<b>968</b>				
<b>210 Corporate Properties</b>								
1040 Income 31 Market Place	7,467	7,075	7,000	(75)			101.1%	
1048 Income Art House Cafe	6,479	6,161	6,700	539			92.0%	
<b>Corporate Properties :- Income</b>	<b>13,946</b>	<b>13,236</b>	<b>13,700</b>	<b>464</b>			<b>96.6%</b>	<b>0</b>
<b>Net Income</b>	<b>13,946</b>	<b>13,236</b>	<b>13,700</b>	<b>464</b>				



## Detailed Income &amp; Expenditure by Budget Heading 31/03/2025

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## Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>211 Art House Cafe</u>								
4108 Service Contracts	549	905	0	(905)		(905)	0.0%	
4175 WiFi	774	476	750	274		274	63.5%	
Art House Cafe :- Indirect Expenditure	<b>1,323</b>	<b>1,381</b>	<b>750</b>	<b>(631)</b>	<b>0</b>	<b>(631)</b>	<b>184.1%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(1,323)</b>	<b>(1,381)</b>	<b>(750)</b>	<b>631</b>				
<u>212 Round House</u>								
4101 Electricity	(1,181)	388	400	12		12	96.9%	
4103 Water Rates	161	214	200	(14)		(14)	106.8%	
4106 Repairs and Maintenance	966	448	250	(198)		(198)	179.0%	
Round House :- Indirect Expenditure	<b>(54)</b>	<b>1,049</b>	<b>850</b>	<b>(199)</b>	<b>0</b>	<b>(199)</b>	<b>123.4%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>54</b>	<b>(1,049)</b>	<b>(850)</b>	<b>199</b>				
<u>213 31 Market Place</u>								
4106 Repairs and Maintenance	875	1,093	1,000	(93)	30	(123)	112.3%	
4108 Service Contracts	85	0	1,000	1,000		1,000	0.0%	
31 Market Place :- Indirect Expenditure	<b>960</b>	<b>1,093</b>	<b>2,000</b>	<b>907</b>	<b>30</b>	<b>877</b>	<b>56.2%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(960)</b>	<b>(1,093)</b>	<b>(2,000)</b>	<b>(907)</b>				
<u>215 Depot</u>								
4058 Insurance	396	330	0	(330)		(330)	0.0%	
4101 Electricity	2,011	1,432	1,800	368		368	79.5%	
4102 Non Domestic Rates	8,556	6,278	5,000	(1,278)		(1,278)	125.6%	
4103 Water Rates	230	324	250	(74)		(74)	129.6%	
4106 Repairs and Maintenance	150	1,869	2,000	131		131	93.4%	
4159 Electric - Unit	168	0	0	0		0	0.0%	
4160 Leasing	13,379	12,350	15,600	3,250		3,250	79.2%	
4184 Fire security: Unit	94	96	300	204		204	32.0%	
Depot :- Indirect Expenditure	<b>24,984</b>	<b>22,679</b>	<b>24,950</b>	<b>2,271</b>	<b>0</b>	<b>2,271</b>	<b>90.9%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(24,984)</b>	<b>(22,679)</b>	<b>(24,950)</b>	<b>(2,271)</b>				
<u>220 Play Areas and Open Spaces</u>								
1050 Grants Received	0	58,182	0	(58,182)			0.0%	
Play Areas and Open Spaces :- Income	<b>0</b>	<b>58,182</b>	<b>0</b>	<b>(58,182)</b>				<b>0</b>
4157 Grasscutting and Ground Maint	33,179	39,104	25,000	(14,104)		(14,104)	156.4%	
4158 Replacement Play Equipment	800	74,431	0	(74,431)		(74,431)	0.0%	

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## Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4165 Maintenance play areas	8,243	835	10,000	9,165	375	8,790	12.1%	
4169 Maintenance of trees	1,155	0	4,000	4,000		4,000	0.0%	
4179 Tree Planting and Ecology	14,473	660	10,000	9,340		9,340	6.6%	
4193 Rospa checks: Play areas	1,351	0	1,600	1,600		1,600	0.0%	
Play Areas and Open Spaces :- Indirect Expenditure	<b>59,200</b>	<b>115,030</b>	<b>50,600</b>	<b>(64,430)</b>	<b>375</b>	<b>(64,805)</b>	<b>228.1%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(59,200)</b>	<b>(56,849)</b>	<b>(50,600)</b>	<b>6,249</b>				
<u>221 King George V Park/Splashpad</u>								
4101 Electricity	1,573	926	7,000	6,074		6,074	13.2%	
4106 Repairs and Maintenance	1,460	18,828	1,000	(17,828)	14,033	(31,861)	3286.1%	
4108 Service Contracts	5,501	11,724	5,500	(6,224)		(6,224)	213.2%	
4199 Chemicals	3,119	453	2,000	1,547		1,547	22.7%	
4313 Holiday Activities	3,152	0	0	0		0	0.0%	
4913 Water	0	9,132	10,500	1,368		1,368	87.0%	
King George V Park/Splashpad :- Indirect Expenditure	<b>14,804</b>	<b>41,064</b>	<b>26,000</b>	<b>(15,064)</b>	<b>14,033</b>	<b>(29,097)</b>	<b>211.9%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(14,804)</b>	<b>(41,064)</b>	<b>(26,000)</b>	<b>15,064</b>				
<u>302 Projects</u>								
1020 Miscellaneous Income	117	0	0	0			0.0%	
1050 Grants Received	3,060	69,124	0	(69,124)			0.0%	
1052 Christmas Market Stalls	3,921	(350)	2,000	2,350			(17.5%)	
1059 Sponsorship	0	0	5,000	5,000			0.0%	
1174 Christmas Income	0	50	0	(50)			0.0%	
1179 Neighbourhood Plan	5,689	3,456	0	(3,456)			0.0%	
Projects :- Income	<b>12,787</b>	<b>72,281</b>	<b>7,000</b>	<b>(65,281)</b>			<b>1032.6%</b>	<b>0</b>
4073 Climate Fest	1,134	0	0	0		0	0.0%	
4074 Neighbourhood Plan	29,151	13,472	0	(13,472)		(13,472)	0.0%	
4078 Community Projects	1,452	6,957	4,000	(2,957)		(2,957)	173.9%	
4080 Melksham Garden Competition	41	305	250	(55)		(55)	122.1%	
4092 Park Yoga	0	1,400	0	(1,400)		(1,400)	0.0%	
4304 Christmas Lights	11,370	17,882	20,000	2,118		2,118	89.4%	
4313 Holiday Activities	0	1,030	0	(1,030)		(1,030)	0.0%	
4321 Coronation	6,857	0	0	0		0	0.0%	
4322 Age UK Project Worker	11,021	0	0	0		0	0.0%	
4329 VE Day Celebration	0	933	0	(933)		(933)	0.0%	
4332 Wiltshire Town Programme Exp	0	12,008	0	(12,008)		(12,008)	0.0%	
Projects :- Indirect Expenditure	<b>61,026</b>	<b>53,987</b>	<b>24,250</b>	<b>(29,737)</b>	<b>0</b>	<b>(29,737)</b>	<b>222.6%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(48,239)</b>	<b>18,293</b>	<b>(17,250)</b>	<b>(35,543)</b>				

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2025

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## Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>303 Events</u>								
1005 Deposits	0	(917)	0	917			0.0%	
Events :- Income	<u>0</u>	<u>(917)</u>	<u>0</u>	<u>917</u>				<u>0</u>
4313 Holiday Activities	0	4,964	5,000	36		36	99.3%	
Events :- Indirect Expenditure	<u>0</u>	<u>4,964</u>	<u>5,000</u>	<u>36</u>	<u>0</u>	<u>36</u>	<u>99.3%</u>	<u>0</u>
<b>Net Income over Expenditure</b>	<u>0</u>	<u>(5,881)</u>	<u>(5,000)</u>	<u>881</u>				
<u>310 East Melksham Community Hall</u>								
4050 Legal and Professional Fees	0	0	2,500	2,500		2,500	0.0%	
East Melksham Community Hall :- Indirect Expenditure	<u>0</u>	<u>0</u>	<u>2,500</u>	<u>2,500</u>	<u>0</u>	<u>2,500</u>	<u>0.0%</u>	<u>0</u>
<b>Net Expenditure</b>	<u>0</u>	<u>0</u>	<u>(2,500)</u>	<u>(2,500)</u>				
<u>403 Economic Dev. and Planning</u>								
1030 Income-Melksham Makers Market	198	0	0	0			0.0%	
1089 Income-Hanging Baskets	1,691	1,222	1,300	78			94.0%	
Economic Dev. and Planning :- Income	<u>1,889</u>	<u>1,222</u>	<u>1,300</u>	<u>78</u>			<u>94.0%</u>	<u>0</u>
4071 Town Floral Displays	6,119	6,004	6,000	(4)		(4)	100.1%	
4308 CCTV	3,445	31,745	0	(31,745)		(31,745)	0.0%	31,262
4309 Newsletter	0	9,790	2,000	(7,790)		(7,790)	489.5%	
4354 Parking Scheme	1,516	1,115	1,000	(115)		(115)	111.5%	
4356 LHFIFG	3,846	0	5,000	5,000		5,000	0.0%	
4925 Town Development	688	0	0	0		0	0.0%	
Economic Dev. and Planning :- Indirect Expenditure	<u>15,613</u>	<u>48,654</u>	<u>14,000</u>	<u>(34,654)</u>	<u>0</u>	<u>(34,654)</u>	<u>347.5%</u>	<u>31,262</u>
<b>Net Income over Expenditure</b>	<u>(13,724)</u>	<u>(47,432)</u>	<u>(12,700)</u>	<u>34,732</u>				
6000 plus Transfers from EMR	0	31,262	0	(31,262)				
<b>Movement to/(from) Gen Reserve</b>	<u>(13,724)</u>	<u>(16,170)</u>	<u>(12,700)</u>	<u>3,470</u>				
<u>405 Solar Farm Projects</u>								
1182 Solar money received	48,105	49,405	40,000	(9,405)			123.5%	49,405
Solar Farm Projects :- Income	<u>48,105</u>	<u>49,405</u>	<u>40,000</u>	<u>(9,405)</u>			<u>123.5%</u>	<u>49,405</u>
4500 Solar Money Projects	0	0	40,000	40,000		40,000	0.0%	
Solar Farm Projects :- Indirect Expenditure	<u>0</u>	<u>0</u>	<u>40,000</u>	<u>40,000</u>	<u>0</u>	<u>40,000</u>	<u>0.0%</u>	<u>0</u>
<b>Net Income over Expenditure</b>	<u>48,105</u>	<u>49,405</u>	<u>0</u>	<u>(49,405)</u>				
6001 less Transfers to EMR	0	49,405	0	(49,405)				
<b>Movement to/(from) Gen Reserve</b>	<u>48,105</u>	<u>0</u>	<u>0</u>	<u>0</u>				

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2025

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	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>501 Assembly Hall Central Costs</b>								
1000 Income-Assembly Hall Lettings	26,944	32,917	30,000	(2,917)			109.7%	
1172 Tickets : private events	0	831	0	(831)			0.0%	
<b>Assembly Hall Central Costs :- Income</b>	<b>26,944</b>	<b>33,748</b>	<b>30,000</b>	<b>(3,748)</b>			<b>112.5%</b>	<b>0</b>
4000 Salaries ENI & Pension	70,530	104,409	85,000	(19,409)		(19,409)	122.8%	
4005 Temporary Staff	3,221	0	0	0		0	0.0%	
4075 Training	0	125	0	(125)	68	(193)	0.0%	
4106 Repairs and Maintenance	0	174	0	(174)		(174)	0.0%	
4163 Repairs and Maintenance	0	175	0	(175)	175	(350)	0.0%	
4261 Building Condition Reps Works	17,731	0	0	0		0	0.0%	
4900 Uniforms	0	945	1,000	55	945	(889)	188.9%	
4903 Bar Stock Purchases	0	0	0	0	2,792	(2,792)	0.0%	
4905 Cleaning Materials	2,020	3,002	2,000	(1,002)	1,168	(2,170)	208.5%	
4907 Stationery/Printing/Postage	163	113	150	37		37	75.5%	
4909 Licences	(2,990)	5,400	3,500	(1,900)	284	(2,184)	162.4%	
4911 Electricity	16,459	13,927	17,000	3,073		3,073	81.9%	
4912 Gas	208	161	100	(61)		(61)	161.4%	
4913 Water	2,922	2,461	3,000	539		539	82.0%	
4914 Rates	8,608	8,608	9,500	892		892	90.6%	
4915 Equipment	305	4,126	5,000	874	3,636	(2,762)	155.2%	
4916 Maintenance-Equipment	5,314	1,810	7,000	5,190	677	4,513	35.5%	
4917 Service Contracts	10,373	7,284	8,400	1,116		1,116	86.7%	
4918 Maintenance	5,671	3,224	13,000	9,776	3,730	6,046	53.5%	
4922 Publicity & Marketing	8,043	7,190	6,000	(1,190)	1,403	(2,593)	143.2%	
4927 Stocktaking	520	520	600	80	130	(50)	108.3%	
4954 PA and Lighting Costs	0	0	0	0	1,110	(1,110)	0.0%	
4958 Event Security	1,133	608	0	(608)	768	(1,376)	0.0%	
4960 Live entertainment:	0	0	0	0	864	(864)	0.0%	
<b>Assembly Hall Central Costs :- Indirect Expenditure</b>	<b>150,229</b>	<b>164,262</b>	<b>161,250</b>	<b>(3,012)</b>	<b>17,748</b>	<b>(20,760)</b>	<b>112.9%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(123,285)</b>	<b>(130,514)</b>	<b>(131,250)</b>	<b>(736)</b>				
<b>510 Assembly Hall Events</b>								
1004 Film shows	358	4	300	296			1.4%	
1172 Tickets : private events	0	335	0	(335)			0.0%	
1173 Live Shows - Hall Hire	23,027	14,257	20,000	5,743			71.3%	
<b>Assembly Hall Events :- Income</b>	<b>23,385</b>	<b>14,597</b>	<b>20,300</b>	<b>5,703</b>			<b>71.9%</b>	<b>0</b>
4903 Bar Stock Purchases	0	0	0	0	318	(318)	0.0%	
4919 Films: expenses and contract	101	2	220	218		218	0.9%	
4954 PA and Lighting Costs	5,130	5,965	4,500	(1,465)	1,890	(3,355)	174.5%	

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	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4958 Event Security	120	1,307	0	(1,307)	144	(1,451)	0.0%	
4960 Live entertainment:	1,689	3,078	0	(3,078)	500	(3,578)	0.0%	
Assembly Hall Events :- Indirect Expenditure	<b>7,040</b>	<b>10,352</b>	<b>4,720</b>	<b>(5,632)</b>	<b>2,851</b>	<b>(8,483)</b>	<b>279.7%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>16,345</b>	<b>4,245</b>	<b>15,580</b>	<b>11,335</b>				
<u>520 Assembly Hall Bar and Catering</u>								
1001 Income-Assembly Hall Bar	52,166	56,778	43,500	(13,278)			130.5%	
Assembly Hall Bar and Catering :- Income	<b>52,166</b>	<b>56,778</b>	<b>43,500</b>	<b>(13,278)</b>			<b>130.5%</b>	<b>0</b>
4901 Catering Stock Purchases	676	0	0	0		0	0.0%	
4903 Bar Stock Purchases	20,147	21,289	22,000	711	7,504	(6,793)	130.9%	
Assembly Hall Bar and Catering :- Indirect Expenditure	<b>20,822</b>	<b>21,289</b>	<b>22,000</b>	<b>711</b>	<b>7,504</b>	<b>(6,793)</b>	<b>130.9%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>31,344</b>	<b>35,488</b>	<b>21,500</b>	<b>(13,988)</b>				
<u>901 Earmarked Reserves</u>								
1180 CIL Received	1,140	640,520	0	(640,520)			0.0%	640,520
Earmarked Reserves :- Income	<b>1,140</b>	<b>640,520</b>	<b>0</b>	<b>(640,520)</b>				<b>640,520</b>
9202 Unplanned Maintenance	56,702	16,612	10,000	(6,612)		(6,612)	166.1%	16,612
9218 Election expenses	9,631	0	0	0		0	0.0%	
9235 Market Town Initiative	5,164	0	0	0		0	0.0%	
9243 Green Spaces	9,432	0	0	0		0	0.0%	
9244 Major Projects Reserve	175,947	4,089	50,000	45,911		45,911	8.2%	750
9245 Solar Money	41,959	255	0	(255)		(255)	0.0%	255
9248 CIL	0	7,076	0	(7,076)		(7,076)	0.0%	7,076
9249 Jubilee Celebrations	0	0	0	0		0	0.0%	3,339
Earmarked Reserves :- Indirect Expenditure	<b>298,833</b>	<b>28,032</b>	<b>60,000</b>	<b>31,968</b>	<b>0</b>	<b>31,968</b>	<b>46.7%</b>	<b>28,032</b>
<b>Net Income over Expenditure</b>	<b>(297,693)</b>	<b>612,488</b>	<b>(60,000)</b>	<b>(672,488)</b>				
6000 plus Transfers from EMR	0	28,032	0	(28,032)				
6001 less Transfers to EMR	0	640,520	0	(640,520)				
<b>Movement to/(from) Gen Reserve</b>	<b>(297,693)</b>	<b>0</b>	<b>(60,000)</b>	<b>(60,000)</b>				
<u>902 Sinking Funds</u>								
9233 Play Area Replacement Fund	0	0	25,000	25,000		25,000	0.0%	
9234 Splashpad - KGV	0	0	5,000	5,000		5,000	0.0%	
Sinking Funds :- Indirect Expenditure	<b>0</b>	<b>0</b>	<b>30,000</b>	<b>30,000</b>	<b>0</b>	<b>30,000</b>	<b>0.0%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>0</b>	<b>0</b>	<b>(30,000)</b>	<b>(30,000)</b>				

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	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Grand Totals:- Income	1,222,880	2,039,125	1,240,070	(799,055)			164.4%	
Expenditure	1,390,136	1,627,245	1,240,070	(387,175)	57,751	(444,926)	135.9%	
<b>Net Income over Expenditure</b>	<b>(167,256)</b>	<b>411,880</b>	<b>0</b>	<b>(411,880)</b>				
plus Transfers from EMR	0	69,682	0	(69,682)				
less Transfers to EMR	0	689,925	0	(689,925)				
<b>Movement to/(from) Gen Reserve</b>	<b>(167,256)</b>	<b>(208,362)</b>	<b>0</b>	<b>208,362</b>				

## Account Number Order

<u>A/c Code</u>	<u>Account Name</u>	<u>Centre</u>	<u>Centre Name</u>	<u>Debit</u>	<u>Credit</u>
101	Debtors			64.25	
102	Debtors			28,489.05	
103	Town hall Sales ledger			2,530.95	
105	Vat Control			18,964.04	
120	Bar Stock			7,137.81	
203	Unity Bank			594,302.70	
214	CCLA: Investment			710,371.84	
215	Cambridge BS			89,154.00	
220	Petty Cash			18.94	
251	Lloyds Cash & Bank Assembly			171,970.01	
253	Assembly Hall Float			1,100.00	
310	General Fund				446,490.59
322	EMR - CIL - SEC106				639,636.64
323	EMR - Solar Monies				143,240.85
325	EMR - East Melksham Comm Hall				315,030.00
326	EMR - Unplanned Maintenance				3,795.00
327	EMR - Election Expenses				5,199.41
328	EMR - Green Spaces				1,311.38
329	EMR - Major Projects Reserve				100,247.57
334	EMR - Office Equipments				4,275.00
335	EMR - Street Furniture				13,837.00
336	EMR - Equipment Replacement				48,130.00
338	EMR -Shurnhold Field				15,000.00
339	EMR - Splashpad KGV				5,000.00
501	Creditors				34,680.83
502	Creditors-Assembly Hall				60.00
506	CREDIT CARD YEAR END			2,345.90	
510	Accruals				16,313.97
515	PAYE/NI Due				4,273.69
516	Pension Due				8,975.76
566	Events Control 2021 Onwards				7,010.47
1000	Income-Assembly Hall Lettings	501	Assembly Hall Central Costs		32,916.85
1001	Income-Assembly Hall Bar	520	Assembly Hall Bar and Catering		56,777.56
1004	Film shows	510	Assembly Hall Events		4.17
1005	Deposits	303	Events	917.25	
1016	Receipts - Mayors Reception	115	Civic and Democratic		3,853.00
1026	Income Interest	110	Corporate Costs		16,229.99
1027	Income - Amenity Services	202	Asset and Amenities		10,424.76
1034	Income Town Hall Bookings	201	Town Hall		3,184.50
1040	Income 31 Market Place	210	Corporate Properties		7,074.85
1045	Income	203	Allotments		4,775.00
1046	Income - Pavilion	204	Cafe		2,528.57

## Account Number Order

<u>A/c Code</u>	<u>Account Name</u>	<u>Centre</u>	<u>Centre Name</u>	<u>Debit</u>	<u>Credit</u>
1048	Income Art House Cafe	210	Corporate Properties		6,161.42
1050	Grants Received	220	Play Areas and Open Spaces		58,181.79
1050	Grants Received	302	Projects		69,124.44
1052	Christmas Market Stalls	302	Projects	349.57	
1089	Income-Hanging Baskets	403	Economic Dev. and Planning		1,222.00
1090	Expenses Recovered	204	Cafe		11,808.70
1172	Tickets : private events	501	Assembly Hall Central Costs		831.00
1172	Tickets : private events	510	Assembly Hall Events		335.00
1173	Live Shows - Hall Hire	510	Assembly Hall Events		14,257.46
1174	Christmas Income	302	Projects		50.00
1176	Precept Received	110	Corporate Costs		1,047,270.00
1179	Neighbourhood Plan	302	Projects		3,456.00
1180	CIL Received	901	Earmarked Reserves		640,520.12
1182	Solar money received	405	Solar Farm Projects		49,404.55
4000	Salaries ENI & Pension	101	Central Costs	452,982.01	
4000	Salaries ENI & Pension	202	Asset and Amenities	289,146.87	
4000	Salaries ENI & Pension	501	Assembly Hall Central Costs	104,408.60	
4005	Temporary Staff	101	Central Costs	15,541.21	
4016	Sundry Office Expenses	101	Central Costs	1,202.80	
4017	Bank account fees	110	Corporate Costs	5,139.61	
4021	Stationery	101	Central Costs	1,049.87	
4023	Advertising	101	Central Costs	7,890.02	
4024	Equipment/furniture	101	Central Costs	24.17	
4026	Photocopier/copying	101	Central Costs	1,141.04	
4027	Telephones and Mobiles	101	Central Costs	3,854.56	
4028	Postage	101	Central Costs	172.60	
4029	Subscriptions	101	Central Costs	2,517.17	
4030	Town Crier's expenses	115	Civic and Democratic	105.00	
4032	Market Charter Anniversary	101	Central Costs	304.00	
4034	Councillors' training	115	Civic and Democratic	960.00	
4040	Information Technology/Hardware	101	Central Costs	6,528.00	
4042	Licences/Software	101	Central Costs	20,906.58	
4043	HR consultancy	110	Corporate Costs	13,624.80	
4050	Legal and Professional Fees	110	Corporate Costs	23,356.19	
4057	Accountancy and Audit	110	Corporate Costs	3,497.35	
4058	Insurance	101	Central Costs	38,578.32	
4058	Insurance	215	Depot	330.00	
4061	Travel and Subsistence	101	Central Costs	5,240.74	
4062	Election Expenses	115	Civic and Democratic	22,489.17	
4070	Mayor's Allowance	115	Civic and Democratic	83.55	
4071	Town Floral Displays	403	Economic Dev. and Planning	6,003.83	
4074	Neighbourhood Plan	302	Projects	13,472.45	



## Account Number Order

<u>A/c Code</u>	<u>Account Name</u>	<u>Centre</u>	<u>Centre Name</u>	<u>Debit</u>	<u>Credit</u>
4075	Training	101	Central Costs	494.17	
4075	Training	501	Assembly Hall Central Costs	125.00	
4076	Health & Safety	110	Corporate Costs	6,240.00	
4078	Community Projects	302	Projects	6,957.08	
4080	Melksham Garden Competition	302	Projects	305.18	
4085	Civic and Ceremonial	115	Civic and Democratic	8,765.53	
4092	Park Yoga	302	Projects	1,400.00	
4100	Gas	201	Town Hall	4,511.61	
4101	Electricity	201	Town Hall	4,916.95	
4101	Electricity	205	Public Toilets - Market Place	852.48	
4101	Electricity	206	Public Toilets - Bath Road	1,421.49	
4101	Electricity	212	Round House	387.63	
4101	Electricity	215	Depot	1,431.88	
4101	Electricity	221	King George V Park/Splashpad	925.98	
4102	Non Domestic Rates	201	Town Hall	10,603.75	
4102	Non Domestic Rates	215	Depot	6,278.48	
4103	Water Rates	201	Town Hall	1,258.47	
4103	Water Rates	205	Public Toilets - Market Place	968.82	
4103	Water Rates	206	Public Toilets - Bath Road	3,368.55	
4103	Water Rates	212	Round House	213.57	
4103	Water Rates	215	Depot	324.00	
4104	Window Cleaning	201	Town Hall	1,492.00	
4106	Repairs and Maintenance	201	Town Hall	15,367.35	
4106	Repairs and Maintenance	205	Public Toilets - Market Place	1,733.58	
4106	Repairs and Maintenance	206	Public Toilets - Bath Road	8.23	
4106	Repairs and Maintenance	212	Round House	447.50	
4106	Repairs and Maintenance	213	31 Market Place	1,093.42	
4106	Repairs and Maintenance	215	Depot	1,868.98	
4106	Repairs and Maintenance	221	King George V Park/Splashpad	18,828.13	
4106	Repairs and Maintenance	501	Assembly Hall Central Costs	174.15	
4108	Service Contracts	201	Town Hall	6,217.04	
4108	Service Contracts	211	Art House Cafe	904.60	
4108	Service Contracts	221	King George V Park/Splashpad	11,724.31	
4150	Uniform/PPE	202	Asset and Amenities	250.44	
4151	Tools and Equipment	202	Asset and Amenities	1,959.58	
4153	Vehicle Running Costs	202	Asset and Amenities	5,663.62	
4156	Vehicle Leasing	202	Asset and Amenities	6,331.26	
4157	Grasscutting and Ground Maint	220	Play Areas and Open Spaces	39,104.17	
4158	Replacement Play Equipment	220	Play Areas and Open Spaces	74,431.00	
4160	Leasing	215	Depot	12,349.91	
4163	Repairs and Maintenance	202	Asset and Amenities	2,155.07	
4163	Repairs and Maintenance	501	Assembly Hall Central Costs	175.00	

## Account Number Order

<u>A/c Code</u>	<u>Account Name</u>	<u>Centre</u>	<u>Centre Name</u>	<u>Debit</u>	<u>Credit</u>
4165	Maintenance play areas	202	Asset and Amenities	633.96	
4165	Maintenance play areas	220	Play Areas and Open Spaces	835.28	
4167	Street Furniture and Signage	202	Asset and Amenities	4,688.64	
4168	Bus Shelters Cleaning	202	Asset and Amenities	836.00	
4175	WiFi	211	Art House Cafe	476.44	
4179	Tree Planting and Ecology	220	Play Areas and Open Spaces	660.00	
4180	Cleaning	205	Public Toilets - Market Place	7,112.41	
4180	Cleaning	206	Public Toilets - Bath Road	7,870.03	
4184	Fire security: Unit	215	Depot	96.00	
4186	Defibrillators	202	Asset and Amenities	1,100.00	
4199	Chemicals	221	King George V Park/Splashpad	453.30	
4200	Water Rates	203	Allotments	1,560.34	
4250	WiFi - Pavilion	204	Cafe	888.51	
4252	Electricity	204	Cafe	19,804.70	
4254	Water	204	Cafe	1,859.57	
4255	Fire Safety Checks	204	Cafe	859.00	
4256	Maintenance	204	Cafe	2,039.82	
4301	Grants	151	Grants	18,538.77	
4303	Grant-4Youth	151	Grants	10,000.00	
4304	Christmas Lights	302	Projects	17,882.08	
4308	CCTV	403	Economic Dev. and Planning	31,745.33	
4309	Newsletter	403	Economic Dev. and Planning	9,790.40	
4310	Grant Food and River Festival	151	Grants	5,000.00	
4311	Remembrance Day	115	Civic and Democratic	1,664.72	
4313	Holiday Activities	302	Projects	1,030.00	
4313	Holiday Activities	303	Events	4,963.75	
4317	Grant Carnival	151	Grants	2,500.00	
4322	Age UK Project Worker	151	Grants	12,000.00	
4324	The Friends of Canberra Park	151	Grants	7,988.00	
4329	VE Day Celebration	302	Projects	933.15	
4330	Grant TIC	151	Grants	4,000.00	
4332	Wiltshire Town Programme Exp	302	Projects	12,007.50	
4354	Parking Scheme	403	Economic Dev. and Planning	1,114.75	
4900	Uniforms	501	Assembly Hall Central Costs	944.55	
4903	Bar Stock Purchases	520	Assembly Hall Bar and Catering	21,289.19	
4905	Cleaning Materials	501	Assembly Hall Central Costs	3,001.67	
4907	Stationery/Printing/Postage	501	Assembly Hall Central Costs	113.26	
4909	Licences	501	Assembly Hall Central Costs	5,399.74	
4911	Electricity	501	Assembly Hall Central Costs	13,926.83	
4912	Gas	501	Assembly Hall Central Costs	161.41	
4913	Water	221	King George V Park/Splashpad	9,132.15	
4913	Water	501	Assembly Hall Central Costs	2,461.45	

## Account Number Order

<u>A/c Code</u>	<u>Account Name</u>	<u>Centre</u>	<u>Centre Name</u>	<u>Debit</u>	<u>Credit</u>
4914	Rates	501	Assembly Hall Central Costs	8,607.75	
4915	Equipment	501	Assembly Hall Central Costs	4,126.29	
4916	Maintenance-Equipment	501	Assembly Hall Central Costs	1,809.95	
4917	Service Contracts	501	Assembly Hall Central Costs	7,284.00	
4918	Maintenance	501	Assembly Hall Central Costs	3,224.27	
4919	Films: expenses and contract	510	Assembly Hall Events	1.99	
4922	Publicity & Marketing	101	Central Costs	1,547.50	
4922	Publicity & Marketing	501	Assembly Hall Central Costs	7,190.00	
4927	Stocktaking	501	Assembly Hall Central Costs	520.00	
4954	PA and Lighting Costs	510	Assembly Hall Events	5,964.70	
4958	Event Security	501	Assembly Hall Central Costs	608.00	
4958	Event Security	510	Assembly Hall Events	1,307.33	
4960	Live entertainment:	510	Assembly Hall Events	3,077.73	
5000	Transfer to EM Reserves			90,000.00	
5001	Transfer from EM Reserves				112,303.77
6000	Transfers from EMR	101	Central Costs		2,400.00
6000	Transfers from EMR	151	Grants		7,988.00
6000	Transfers from EMR	403	Economic Dev. and Planning		31,262.00
6000	Transfers from EMR	901	Earmarked Reserves		28,032.32
6001	Transfers to EMR	405	Solar Farm Projects	49,404.55	
6001	Transfers to EMR	901	Earmarked Reserves	640,520.12	
9202	Unplanned Maintenance	901	Earmarked Reserves	16,612.43	
9244	Major Projects Reserve	901	Earmarked Reserves	4,088.89	
9245	Solar Money	901	Earmarked Reserves	255.00	
9248	CIL	901	Earmarked Reserves	7,076.00	
<b>Trial Balance Totals :</b>				<b>4,034,885.98</b>	<b>4,034,885.98</b>
<b>Difference</b>				<b>0.00</b>	

## Balance Sheet as at 31 Mar 2025

31st March 2024

31st March 2025

## Current Assets

0	Debtors	64
7,271	Debtors	28,489
0	Town hall Sales ledger	2,531
32,901	Vat Control	18,964
16,667	Prepayments	0
5,789	Bar Stock	7,138
86,774	Unity Bank	594,303
51,957	Lloyds Bank: Short Fixed Term	0
102	Credit/Debit Card Control	0
123	CCLA: Investment	710,372
86,682	Cambridge BS	89,154
276	Petty Cash	19
974,944	Lloyds Cash & Bank Assembly	171,970
1,100	Assembly Hall Float	1,100
0	CREDIT CARD YEAR END	2,346
<b>1,264,584</b>		<b>1,626,449</b>

**1,264,584 Total Assets****1,626,449**

## Current Liabilities

96,051	Creditors	34,681
60	Creditors-Assembly Hall	60
0	Accruals	16,314
0	PAYE/NI Due	4,274
0	Pension Due	8,976
18,239	Salaries Control	0
385	Deposits/Receipts In Advance	0
6,594	Events Control 2021 Onwards	7,010
<b>121,330</b>		<b>71,315</b>

**1,143,255 Total Assets Less Current Liabilities****1,555,135**

## Represented By

446,491	General Fund	260,432
696,764	Earmarked Reserves	1,294,703
<b>1,143,255</b>		<b>1,555,135</b>

16:13

## Balance Sheet as at 31 Mar 2025

**31st March 2025**

Signed :  
Chairman

Date : \_\_\_\_\_

Signed :  
Responsible  
Financial

Date : \_\_\_\_\_

## Melksham Town Council 2024/2025

### Supporting Reserves Reconciliation for ANNUAL RETURN 31 March 2025

Explains the difference between boxes 7 & 8 on the Annual Return

<u>Code</u>	<u>Description</u>	<u>Last Year £</u>	<u>This Year £</u>
	<b>Total Reserves</b>	<b><u>1,143,254.86</u></b>	<b><u>1,555,134.77</u></b>
101	Debtors	0.00	64.25
102	Debtors	7,271.46	28,489.05
103	Town hall Sales ledger	0.00	2,530.95
105	Vat Control	32,900.68	18,964.04
110	Prepayments	16,666.67	0.00
120	Bar Stock	5,788.50	7,137.81
506	CREDIT CARD YEAR END	0.00	2,345.90
	<b>Less Total Debtors</b>	<b><u>62,627.31</u></b>	<b><u>59,532.00</u></b>
501	Creditors	96,050.75	34,680.83
502	Creditors-Assembly Hall	60.00	60.00
510	Accruals	0.00	16,313.97
515	PAYE/NI Due	0.00	4,273.69
516	Pension Due	0.00	8,975.76
520	Salaries Control	18,239.29	0.00
560	Deposits/Receipts In Advance	385.24	0.00
566	Events Control 2021 Onwards	6,594.24	7,010.47
	<b>Plus Total Creditors</b>	<b><u>121,329.52</u></b>	<b><u>71,314.72</u></b>
	<b>Equals Total Cash and Bank Accounts</b>	<b><u>1,201,957.07</u></b>	<b><u>1,566,917.49</u></b>
203	Unity Bank	86,773.89	594,302.70
211	Lloyds Bank: Short Fixed Term	51,956.69	0.00
213	Credit/Debit Card Control	101.80	0.00
214	CCLA: Investment	123.20	710,371.84
215	Cambridge BS	86,682.16	89,154.00
220	Petty Cash	275.72	18.94
251	Lloyds Cash & Bank Assembly	974,943.61	171,970.01
253	Assembly Hall Float	1,100.00	1,100.00
	<b>Total Cash and Bank Accounts</b>	<b><u>1,201,957.07</u></b>	<b><u>1,566,917.49</u></b>

**Melksham Town Council**

**Summary of Fixed Assets 31.3.2025**

Description	Cost				
	B/fwd-2024	Added	Disp.	Rev	C/fwd-2025
Land and Buildings	4,860,305	0	0	2	4,860,307
Open Spaces/Play Areas	695,494	101,202	0	85,791	874,465
Office-Town Hall	67,411	12,432	4,559	2	75,286
Infrastructure Assets	168,531	0	-3,090	2	165,443
Community Assets	34,216	0	0	0	34,216
Assembly Hall	227,441	3,636	-1,828	-6,588	229,881
Grounds Equipment	69,869	31,262	0	0	101,131
	<b>6,123,268</b>	148,532	-359	79,209	<b>6,340,730</b>

**RESTATED**

Total assets declared 2023/24	6,202,477			
B/f balance restated	6,123,268			
Difference	79,209			
Revisions - as per the sheets	79,209	Diff	0	

Land & Buildings			2024-2025										
Asset No.	Description	No. of	Aquisition Date	Condition	Insurance Value	Supplier	Unit Cost	Cost					COMMENTS
					Re Build Value			B/fwd	Added	Disp.	Rev	C/fwd	
	<b>BUILDINGS</b>				14.06.22								
	Town Hall Building	1			3,093,750			1,846,041				1,846,041	
	Assembly Hall	1			1,689,765			1,640,925				1,640,925	
	Old Fire Station & Garage -Art House Café	1			505,000			546,974				546,974	
	31 Market Place	1			830,000			615,347				615,347	
	The Round House Church St	1			275,000			129,907				129,907	
	Bath Road toilets				209,541			16,705				16,705	
	Cricket Pavilion	1			536,571						1	1	Not included in columns I-M last year. Corrected
	<b>LAND</b>												
	Forester Park Play Area	1						1				1	
	Lewington Close Play Area	1						1				1	
	King George V Park	1						1				1	
	Spiritualist Garden	1	16/08/2022					1				1	
	Water Troughs (4201/203)		26/07/2023					607				607	
	<b>KGV</b>												
	LVT Flooring (9244/901)		05/12/2023		4,000	Jack's Kitchen Ltd		4,000				4,000	
	Air Con Unit (9244/901)	1	14/12/2023		3,600	Colder Refrigeration Services		3,600				3,600	
	Fire Alarm-Pavillion (9244/901)	1	16/09/2023		1,545	KAN Connections		1,545				1,545	
	Intruder Alarm-Pavillion (9244/901)	1	19/09/2023		1,140	KAN Connections		1,140				1,140	
	Pavillion Refurbuish (9244/901)	1	29/09/2023		3,240	KAN Connections		3,240				3,240	
	Pavillion Electrics (9244/901)	1	29/09/2023		5,400	KAN Connections		5,400				5,400	
	Pavillion CCTV (9244/901)		19/11/2023		1,420	KAN Connections		1,420				1,420	
	Pavillion Final Works(9244/901)		15/01/2024		8,000	Jack's Kitchen Ltd		8,000				8,000	
	Works on Jack's Kitchen (9202/901)		19/09/2023		5,100	Jack's Kitchen Ltd		5,100				5,100	
	Flooring and Walls (9202/901)		28/09/2023		4,167	Jack's Kitchen Ltd		4,167				4,167	
	Doors/Frames (9202/901)		17/10/2023		7,650	Jack's Kitchen Ltd		7,650				7,650	
	Refurbish of Pavillion (9202/901)		05/12/2023		15,600	Jack's Kitchen Ltd		15,600				15,600	
	Mosquito Nets (4256/204)		05/10/2023		600	KAN Connections		600				600	
	Windows - Pavillion (4256/204)		12/03/2024		2,333			2,333				2,333	
					7,203,422			4,860,305	0	0	1	4,860,306	
	<b>Allotments</b>												
	Allotment land										1	1	£0 last year. Must have minimum £1 value - corrected.
					0			0	0	0	1	1	
					7,203,422			4,860,305	0	0	2	4,860,307	



Open Spaces/Play		2024-2025											
No.	Description	No. of	Aquisition Date	Condition	Insurance Value	Supplier	Unit Cost	Cost B/fwd	Added	Disp.	Rev	C/fwd	COMMENTS
	<u>Methuen Avenue Play Area</u>												
	1 Multiplay unit	1									1	1	Included last year but no value. Corrected
	1 Spring dog (Polynesia)	1									1	1	Included last year but no value. Corrected
	1 Basketball ring & blackboard on post	1									1	1	Included last year but no value. Corrected
	1 Double arch swing (flat safety)	1									1	1	Included last year but no value. Corrected
	1 Kiddie swing double arch (safety seats)	1									1	1	Included last year but no value. Corrected
	1 Embankment slide	1									1	1	Included last year but no value. Corrected
	1 Barton seat	1									1	1	Included last year but no value. Corrected
	3 Litter bins	3									1	1	Included last year but no value. Corrected
	1 Bike track	1									1	1	Included last year but no value. Corrected
	1 Perch seat	1									1	1	Included last year but no value. Corrected
	1 Roundabout	1									1	1	Included last year but no value. Corrected
	1 Swings	1									1	1	Included last year but no value. Corrected
	1 Bell dome	1									1	1	Included last year but no value. Corrected
	1 Contour slide 6m	1									1	1	Included last year but no value. Corrected
	2 spinning discs	2									1	1	Included last year but no value. Corrected
	1 Stepping heads wibble wobble board	1									1	1	Included last year but no value. Corrected
	1 Safety fencing (football field)	1						57,916				57,916	
	1 Obstacle course	1						4,049				4,049	
	1 Teen shelter	1						5,078				5,078	
	2 Picnic tables	2									1	1	Corrected
	3 Picnic tables	3						1,770				1,770	
								68,813	0	0	17	68,830	

	King George V Park												
	Splash and Play Area	1	July 2019		288,722			288,722			8,022	288,722	Last years b/f was £280,700 in error - corrected
	Splash pad resurfacing	1	12/02/2025	New	15,121		15,121		15,121			15,121	
	Shelter - Youth Shelter	1									1	1	Included last year but no value. Corrected
	Signage - Skate	1									1	1	Included last year but no value. Corrected
	Fencing - Bow-Top (Skate Park)	1									1	1	Included last year but no value. Corrected
	Gates - Pedestrian - Skate Park										1	1	Included last year but no value. Corrected
	LED fittings x4, control gear, time - Skate Park	4	17/10/2024	New	2,030	Light Fantastic, Inv 81282	2,030		2,030			2,030	
	Basketball Post										1	1	Included last year but no value. Corrected
	Climber - Overhead - Bars	1									1	1	Included last year but no value. Corrected
	Agility - High Bars - 2 Tier	1									1	1	Included last year but no value. Corrected
	Climber - Frame Ropes & Net	1									1	1	Included last year but no value. Corrected
	Cableway	1									1	1	Included last year but no value. Corrected
	Swing - Contact - Junior	1									1	1	Included last year but no value. Corrected
	Skate Facility	1									1	1	Included last year but no value. Corrected
	Slide - Embankment	1									1	1	Included last year but no value. Corrected
	Eco Loos (9244/901)	2	05/10/2023	New	33,295	Healthmatic		33,295				33,295	
	Zip Wire	1	01/11/2022	New	10,000	S J Aplin		10,000				10,000	
	Pirate Ship	1									1	1	Included last year but no value. Corrected
	Submarine	1									1	1	Included last year but no value. Corrected
	Nessie	1									1	1	Included last year but no value. Corrected
	Spring Maze	1									1	1	Included last year but no value. Corrected
	Play panels - Divers with dome	1									1	1	Included last year but no value. Corrected
	Play panels - Sub with mirror	1									1	1	Included last year but no value. Corrected
	New Surfacing	1			64,659						64,659	64,659	Last years c/f balance was blank - corrected
	Outdoor Gym Equipment				15,500			15,500				15,500	
	New play area	1	23/06/2021		104,023			104,023			12,977	117,000	Last years b/f balance was £104,023 (ins value). Should've been £117k. Corrected.
	Solar Lights (9244/901)		05/12/2023		5,200			5,200				5,200	
	CCTV (Bike Area) (9244/901)		14/12/2023		7,660			7,660				7,660	

Dog Agility Fencing and Equipments (9244/901)		26/05/2023		23,265			23,265			23,265	To be scrapped in 25/26
Festoon Lights (9244/901)		01/03/2024		27,900			27,900			27,900	
Electrical Cabinet (9244/901)	1	19/11/2023		6,392	KAN Connections		6,392			6,392	
Drainage (9202/901)		03/11/2023		14,628			14,628			14,628	
Benches (4167/202)		14/12/2023		1,895			1,895			1,895	
Concrete Pad/Bike Loops (4167/202)		14/12/2023		1,648			1,648			1,648	
Extractor Fan (4106/201)	1	16/09/2023		800			800			800	
Fencing KGV (9243/401)		10/08/2023		5,506			5,506			5,506	
Wooden Fencing for Dog(9243/901)		03/04/2023		2,314			2,314			2,314	
							548,748	17,151	0	85,676	643,553
<b><u>Awdry Avenue</u></b>											
Fencing										1	1 Included last year but no value. Corrected.
Gate	1									1	1 Included last year but no value. Corrected
Bin	1									1	1 Included last year but no value. Corrected
Signage										1	1 Included last year but no value. Corrected
Bench	1									1	1 Included last year but no value. Corrected
Carousel - Rotator - Pole										1	1 Included last year but no value. Corrected
Swing - Toddler - 1 Bay 2 Seat	1									1	1 Included last year but no value. Corrected
Rocker	1									1	1 Included last year but no value. Corrected
New equipment Oct 24 - Basket swing, swing barrier, slatted bench x 3, Treehouse, Traverse wall, Fencing, Planting, Mound materials, safety surface		31.10.2024	New	70,971	Rhino Play, PF INV-202036		70,971			70,971	Invoice doesn't breakdown cost for each item, which is needed. Officer in charge of project asked to supply the info.
							0	70,971	0	8	70,979 HAS ALL THE ABOVE BEEN REPLACED BY THE NEW EQUIPMENT BELOW?
<b><u>Dorset Crescent</u></b>											
Fencing - Weld Mesh										1	1 Included last year but no value. Corrected
Fencing - Barrier - Flat Top										1	1 Included last year but no value. Corrected
Gates - Maintenance										1	1 Included last year but no value. Corrected
Gates - Pedestrian										1	1 Included last year but no value. Corrected
Signage										1	1 Included last year but no value. Corrected
Seating - Bench	1									1	1 Included last year but no value. Corrected
Litter Bin	1									1	1 Included last year but no value. Corrected
Slide	1									1	1 Included last year but no value. Corrected
Swing 2 Bay 2 Junior 2 Toddler Seat	1									1	1 Included last year but no value. Corrected

							0	0	0	9	9	
<b><u>Dunch Lane</u></b>												
Signage										1	1	Included last year but no value. Corrected
Gates - Maintenance - Locked										1	1	Included last year but no value. Corrected
Fencing - Bow-Top										1	1	Included last year but no value. Corrected
Gates - Pedestrian										1	1	Included last year but no value. Corrected
Litter Bin	1									1	1	Included last year but no value. Corrected
Seating - Bench	1									1	1	Included last year but no value. Corrected
Carousel	1									1	1	Included last year but no value. Corrected
Rocker - Seesaw	1									1	1	Included last year but no value. Corrected
Swing - Basket	1									1	1	Included last year but no value. Corrected
Rocker - Elephant	1									1	1	Included last year but no value. Corrected
Swing - Toddler - 1 Bay 1 Seat	1									1	1	Included last year but no value. Corrected
							0	0	0	11	11	
<b><u>Hazelwood Drive</u></b>												
Fencing										1	1	Included last year but no value. Corrected
Signage										1	1	Included last year but no value. Corrected
Gates - Pedestrian										1	1	Included last year but no value. Corrected
Gates - Maintenance										1	1	Included last year but no value. Corrected
Seating - Bench										1	1	Included last year but no value. Corrected
Agility - Balance Trail	1									1	1	Included last year but no value. Corrected
Multiplay - Junior	1									1	1	Included last year but no value. Corrected
Carousel - Rotator - Spica	1									1	1	Included last year but no value. Corrected
Rocker - 3 Seat	1									1	1	Included last year but no value. Corrected
Swing 2 Bay 2 Junior 2 Toddler	1									1	1	Included last year but no value. Corrected
MUGA	1									1	1	Included last year but no value. Corrected
							0	0	0	11	11	
<b><u>Lewington Close</u></b>												
Fencing										1	1	Included last year but no value. Corrected
Gates										1	1	Included last year but no value. Corrected

Litter Bin	1									1	1	Included last year but no value. Corrected
Signage										1	1	Included last year but no value. Corrected
Agility Trail	1									1	1	Included last year but no value. Corrected
							0	0	0	5	5	
<b>Primrose Drive</b>												
Fencing - Post & Rail										1	1	Included last year but no value. Corrected
Signage										1	1	Included last year but no value. Corrected
Gates - Pedestrian										1	1	Included last year but no value. Corrected
Litter Bin	1									1	1	Included last year but no value. Corrected
Seating - Bench	1									1	1	Included last year but no value. Corrected
Rocker - Seesaw	1									1	1	Included last year but no value. Corrected
Agility - Balance Trail	1									1	1	Included last year but no value. Corrected
Carousel - Rotator - Pole	1									1	1	Included last year but no value. Corrected
Multiplay - Junior	1									1	1	Included last year but no value. Corrected
Multiplay - Senior	1									1	1	Included last year but no value. Corrected
							0	0	0	10	10	
<b>Riverside Drive</b>												
Fencing										1	1	Included last year but no value. Corrected
Gates - Pedestrian										1	1	Included last year but no value. Corrected
Signage										1	1	Included last year but no value. Corrected
Seating - Bench	1									1	1	Included last year but no value. Corrected
Litter Bin	1									1	1	Included last year but no value. Corrected
Gates - Maintenance										1	1	Included last year but no value. Corrected
Slide	1									1	1	Included last year but no value. Corrected
Rocker / Rotator - Rodeo Rider	1									1	1	Included last year but no value. Corrected
Rocker - 3 Seat	1									1	1	Included last year but no value. Corrected
Swing - Junior - 1 Bay 2 Seat	1									1	1	Included last year but no value. Corrected
							0	0	0	10	10	
<b>Speedwell Close</b>												
Fencing - Palings										1	1	Included last year but no value. Corrected

Signage											1	1	Included last year but no value. Corrected
Gates - Pedestrian											1	1	Included last year but no value. Corrected
Gates - Maintenance											1	1	Included last year but no value. Corrected
Seating - Bench	1										1	1	Included last year but no value. Corrected
Litter Bin	1										1	1	Included last year but no value. Corrected
Rocker - Horse	1										1	1	Included last year but no value. Corrected
Slide	1										1	1	Included last year but no value. Corrected
Climber	1										1	1	Included last year but no value. Corrected
Swing - Toddler - 1 Bay 2 Seat	1										1	1	Included last year but no value. Corrected
								0	0	0	10	10	
<b>Spring Meadows</b>													
Fencing											1	1	Included last year but no value. Corrected
Signage											1	1	Included last year but no value. Corrected
Gates - Pedestrian											1	1	Included last year but no value. Corrected
Gates - Maintenance											1	1	Included last year but no value. Corrected
Litter Bin	1										1	1	Included last year but no value. Corrected
Seating - Bench	1										1	1	Included last year but no value. Corrected
Rocker - Seesaw	1										1	1	Included last year but no value. Corrected
Rocker - Elephant	1										1	1	Included last year but no value. Corrected
Rocker - Horse	1										1	1	Included last year but no value. Corrected
Rocker - Fire Engine	1										1	1	Included last year but no value. Corrected
Carousel	1										1	1	Included last year but no value. Corrected
Multiplay - Junior	1										1	1	Included last year but no value. Corrected
Swing 2 Bay 2 Junior 2 Toddler seat	1										1	1	Included last year but no value. Corrected
								0	0	0	13	13	
<b>The Woody</b>													
Signage											1	1	Included last year but no value. Corrected
Shelter - Youth Shelter											1	1	Included last year but no value. Corrected
Seating - Bench											1	1	Included last year but no value. Corrected

Agility - Linked Balance Beams	1									1	1	Included last year but no value. Corrected
Climber - With Slide	1									1	1	Included last year but no value. Corrected
Play Feature - Turtle	1									1	1	Included last year but no value. Corrected
Swing - Basket	1	20.03.2023	New		S J Aplin		1,428				1,428	
Play Feature - Hen	1									1	1	Included last year but no value. Corrected
Carousel - Flat Disc	1									1	1	Included last year but no value. Corrected
Agility - Bridge	1									1	1	Included last year but no value. Corrected
Multiplay	1									1	1	Included last year but no value. Corrected
							1,428	0	0	10	1,438	
<b>Foresters</b>												
Goal post (4165/220)		05/10/2023			1,610		1,610				1,610	
Bins										1	1	Included last year but no value. Corrected
							1,610	0	0	1	1,611	
<b>General</b>												
Heritage Bins	4	02.12.2022			1,580		1,580				1,580	
							1,580	0	0	0	1,580	
<b>Queens Way</b>												
Skate park Extension	1				24,500		24,500				24,500	Not included in b/f total last year (column M blank)
Play Equipments					19,936		19,936				19,936	Not included in b/f total last year (column M blank)
							44,436	0	0	0	44,436	
East of Melksham Lighting Scheme (9245/901)		26/05/2023					28,879				28,879	
Remote CCTV (9245/901)		30/07/2023						13,080			13,080	Scrapped???? Not yet.
							28,879	13,080	0	0	41,959	
<b>TOTALS</b>							<b>695,494</b>	<b>101,202</b>	<b>0</b>	<b>85,791</b>	<b>874,465</b>	

Office and Town Hall		2024-2025											
Asset No.	Description	No. of	Aquisition Date	Condition	Insurance Value	Supplier	Unit Cost	B/fwd	Added	Cost Disp.	Rev	C/fwd	COMMENTS
	<b>OFFICE CONTENTS</b>												
	<b>Front Office</b>												
	Epson EMP51 LCD projector & bulb	1			1,103			1,103				1,103	
	Lenovo Laptop - LR (4040/101)	1	30/11/2023		780			780				780	
	HP 255 G9 AMD Ryzen 7 Laptop (4040/101)	3	07/10/2024	New	1,356		452		1,356			1,356	
	<b>Middle Office</b>												
	Martin Laptop DISPOSED	1						0		559		-559	
	Miriam Laptop	1						863				863	
	PC Monitor	1						253				253	
	New PC Lorraine	1						547				547	
	Desk Drawer Units							749				749	
	Office Computer Chairs							550				550	
	Large Desks							820				820	
	Computer Monitors							479				479	
	Laptop - HP255 G9 AMD Ryzen 7, keyboard, mouse, set up, (AM)	1	12/12/2024	New	959	Avon I.T., Inv 187	959	0	959			959	
	Printer - Epsom Eco-Tank ET-4810	1	12/12/2024	New	255	Avon I.T., Inv 187	255	0	255			255	
	<b>Back Office</b>												
	Large safe	1						2,500				2,500	
	small safe	1						505				505	
	<b>Miscellaneous</b>												
	Telephone system	8						0				0	
	New Telephone System	1	30.06.2019					2,638				2,638	
	Laptops	2	03.06.2018					2,523				2,523	
	Councillor Tablets		28.04.2019			Horizon Telecom		2,239				2,239	
	Camera System Video Conference							900				900	
	Card swipe system	1						1,616				1,616	
	Server & associated hardware	1						925				925	
	Dell Lap tops	8	2018/2019					3,808				3,808	
	Photocopier - Develop DISPOSED	1						0		4,000		-4,000	
	Projector (4024/101)	1	24/05/2023					665				665	
	Door Access System (4106/201)	1	17/06/2024	New	5,560				5,560			5,560	
	<b>Avon Room</b>												
	CCTV dome	1						3,000				3,000	
	CCTV joystick	1						873				873	
	Conference Chairs							395				395	
	Large Desk	1						205				205	
	<b>Committee Room</b>												
	Large table	1						1,000				1,000	
	Red conference chairs							2,400				2,400	
	<b>Main Hall</b>												
	Green chairs							1,620				1,620	



Normal tables						800				800	
Corner tables						600				600	
86" Touch Screen	1	2018/2019				5,513				5,513	
AV equipment - Status AV		31/08/2021				6,713				6,713	
AV equipment - Cloudy IT									1	1	Included last year but without values. Corrected
Hearing Loop system (4106/201)	1	30/04/2024	New	1,336		0	1,336			1,336	
<b>Ante Room</b>											
Large table	1					500				500	
Green chairs						750				750	
Green arm chairs						1,580				1,580	
Screens						1,664				1,664	
Filing Cabinets						378				378	
<b>Kitchen</b>											
Oven	1					300				300	
Microwave	1					100				100	
Dishwasher	1	04/05/2023				0	566			566	
<b>Miscellaneous</b>											
Display Boards						600				600	
A Boards, Poster Boards, Desk Equipments						390				390	
Screens						300				300	
Projector Screen	1					133				133	
Desk Top Hard Drive	1					125				125	
Shredder	1					120				120	
Camera	1					300				300	
Fridge	1					200				200	
Table Rack and Spare Chairs						200				200	
Boiler	1	13/10/2022				9,617				9,617	
Wifi system	1	01/12/2024	New	2,400		2,400	2,400			2,400	
Lift	1								1	1	Missed off previous years
Lift - install Autodialer	1	19/12/2023				2,572				2,572	
										0	
				9,296		67,411	12,432	4,559	2	75,286	

Infrastructure				2024-2025									
Asset No.	Description	No. of	Aquisition Date	Condition	Insurance Value	Supplier	Unit Cost	Cost					COMMENTS
								B/fwd	Added	Disp.	Rev	C/fwd	
	Benches etc.												
	Bench Prince of Wales Gardens	1						500				500	
	Round stone Bench	1						7,500				7,500	
	Straight Stone Benches							3,900				3,900	
	Seats and Benches Various Locations							13,814				13,814	
	5' Teak Commemorative Bench	1						652				652	
	New Benches		11.11.2019					3,150				3,150	
	Street Furniture		15.10.2019					2,800				2,800	
	800th Charter Benches		05.06.2020					4,228				4,228	
	Litter Bins												
	Litter Bins - Various Locations	15						6,269				6,269	
	Black Metal Chieftain Bins							1,600				1,600	
	Bins KGV							7,471				7,471	
	Bus Shelters												
	Spa Road	1						5,001				5,001	
	Beaenacre Road	1						5,001				5,001	
	Church Lane	1						5,001				5,001	
	Broughton Rd	1						5,001				5,001	
	Market Place	1						9,000				9,000	
	Gloucester Square	1						2,250				2,250	
	Snowberry Way	1						2,250				2,250	
	United Church	1						6,863				6,863	
	Lowbourne	1						5,091				5,091	
	Church Lane	1						5,090				5,090	
	Planters etc												
	Broxap cast iron planters							3,360				3,360	
	Broxap flower stands							11,330				11,330	
	Arm Basket Trees	4						1,290				1,290	
	Broxstrap Cast Iron Planters							9,673				9,673	
	Stone, Concrete Planters	6						4,237				4,237	
	Amberol Self Watering Planters							1,170				1,170	
	Amberol Self Watering Planters							1,170				1,170	
	Hanging baskets	98				Amberol		3,078				3,078	
	Bike Stands	1						585				585	
	Broxstrap Removable Bollards							1,215				1,215	
	Sheffield Brand Cycle Stands	14						1,046				1,046	
	Finger Posts etc	6						5,364				5,364	
	Bike Tool Stands	2									1		On last years but with £0 value. Corrected
	Town Name Plates							4,385				4,385	
	Speed Indicator Devices		17.02.2022					2,975				2,975	
	Speed Indicator Devices		03.03.2022					10,715				10,715	
	Gazebos	2	23.06.2020								1		On last years but with £0 value. Corrected
	Gazebos	2	07.02.2023					1,415				1,415	
	Not identified							3,090		-3,090			Unidentified??? Removed until we can confirm the asset(s)
					0			168,531	0	-3,090	2	165,443	
	CCTV												
	CCTV - town centre		31.10.2024	New		Kan Connections			31,745			31,745	
								0	31,745	0	0	31,745	

Community Assets		2024-2025										
Asset No.	Description	No. of	Aquisition Date	Condition	Insurance Value	Supplier	Unit Cost	Cost				
								B/fwd	Added	Disp.	Rev	C/fwd
	<b>REGALIA</b>											
	Chain of Office (in cabinet)	1						1,648				1,648
	Mayor's Chain of Office	1						7,689				7,689
	Including Insurance Valuation Increase 2012							1,175				1,175
	Deputy Mayor's Chain of Office	1						548				548
	<b>PAINTINGS</b>											
	2 Oil Paints and 5 Water Colours	7						3,060				3,060
	2 Oil Paints and 5 Water Colours	7						3,060				3,060
	Including Insurance Valuation Increase 2012							163				163
	Crown Ornaments		14.03.2022					2,235				2,235

# Assembly Hall 2024-2025

Asset No.	Description	No. of	Aquisition Date	Condition	Insurance Value	Supplier	Unit Cost	Cost					Comments
								B/fwd	Added	Disp.	Rev	C/fwd	
	Audio Visual Equipment							28,644				28,644	
	<b>Office</b>												
	Computer monitors & Keyboards	2			280			420				420	
	Printer	1			100			1,560				1,560	
	Large desks	2			500			360				360	
	Office computer chairs	3			180			360				360	
	Telephone system	1			120			540				540	
	Safe	1			80			1,200				1,200	
	Second safe	1			80			600				600	
	Filing cabinets	3			480			302				302	
	Shelving	1			80			240				240	
	Internal CCTV system	1			1,200			3,588				3,588	
	Full HD LED Monitor	1			150			116				116	
	Ticket Printer	1						288				288	
	Radios	4			120			372				372	
								<b>38,590</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>38,590</b>	
	<b>Foyer</b>												
	TV display monitor	1			200			480				480	
	Large poster boards	2			300			240				240	
	Small poster boards	9			50			108				108	
	Hand sanitising unit	2			400						1	1	
								<b>828</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>829</b>	
	<b>Toilets</b>												
	Hand drier	4			240			513				513	
	Soap dispensers	5			75			120				120	
	Wall heater	2			120			264				264	
												0	
								<b>897</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>897</b>	
	<b>Cleaning Cupboard</b>												
	Server	1						2,760				2,760	
	Computer	1			220			720				720	
	Keyboard & Monitor	1			180			150				150	
	Laptop	1			200			360				360	
	Fuse board	2			150			1,200				1,200	
	Back up power supply	1			600			324				324	

Not on b/f or c/f 2023/24  
(columns I & M).Corrected

[illegible]

Round tables	15			3,500			1,260			1,260
Red partition screens	10			2,000			840			840
Piano	1			2,000			1,440			1,440
Chair trolley	2			300				300		300
<b>Hall AV Equipment</b>										
Coloured house lighting system (16	1						7,200			7,200
Other lights	1			5,000			3,500			3,500
Additional speakers	1			5,000			4,800			4,800
Cinema projection system	1			80,000			1			1
Sennheiser hand microphone	1			200			797			797
Wireless Microphones							1,643			1,643
Walkie talkies	2			250			472			472
Senheiser head microphone	1			300			252			252
Hearing loop system	1			400			5,400			5,400
Martin Audio				20,000			1,100			1,100
Projector - Optoma ZU820T 1- Chip DLP, 8,800 Lumens WUXGA	1	06.11.2024	New	3,636	A C Entertain ment	3,636		3,636		3,636
2.0:1 Throw Ratio 1.6x Zoom Lens										
Sound System	1						2,685			2,685
<b>Lighting Booth</b>										
Noise Limiter	1			800			2,226			2,226
Cooler System	1						2,160			2,160
<b>Stage</b>										
Stage equipment	1			1,000			14,400			14,400
Curtains and poles	9			8,000			2,160			2,160
Mason's chair	1						300			300
Misc furniture and shelving	1			600			1,200			1,200
Ladders	3			1,000			936			936
Retractable screen	1			4,500			540			540
<b>Dressing Room</b>										
Chairs	4			300					1	1
Fridge	2			350					1	1
<div>Not included in columns I-M last year - corrected</div> <div>Columns I-M not completed last year. Corrected</div> <div>Columns I-M not completed last year. Corrected</div>										

Heater	2	70			1	1	Columns I-M not completed last year. Corrected
Iron & board	1	60			1	1	Columns I-M not completed last year. Corrected
Sofa	1	500			1	1	Columns I-M not completed last year. Corrected
<b>Kitchen</b>					<b>0</b>	<b>0</b>	
Dishwasher	1	1,500	3,540			3,540	
Stainless Steel catering units	5	1,800	684			684	
Trolleys	2	170	221			221	
Cookers	1	8,000	7,854			7,854	
Extractor fan	1	700	600			600	
Boiler	1	600	1,800			1,800	
Sinks	2	1,200	1,620			1,620	
Hot water flasks DISPOSED	6		0		108	-108	Stated disposed of last year but still in column I - adjusted to correct
Chip fryer SOLD	4		0		840	-840	Stated disposed of last year but still in column I - adjusted to correct
Hand drier	1	60			1	1	Columns I-M not completed last year. Corrected
Fridge	1	300			1	1	Columns I-M not completed last year. Corrected
Microwave	1	250	250		120	250	On last years Register at £250, £120 in disposal column but it has not been disposed of. Corrected.
Adjustment				-932		-932	What is the adjustment?? Removed.
<b>Under back Stairs</b>			<b>16,569</b>	<b>0</b>	<b>-932</b>	<b>1,070</b>	<b>14,691</b>
Cleaning equipment		500	360	0		360	
Freezers	2	600	1,800			1,800	
Mini safes	3	220	1,080			1,080	
Floor polisher	2	1,200	1,080			1,080	
Hoover	1	120	540			540	
Flip charts	2	200	176			176	
Floor cleaning machine	1	1,200	120			120	
Shelving	1	350			1	1	Columns I-M blank last year. Corrected
Display fridge	1	700			1	1	Columns I-M blank last year. Corrected

Filing cabinet	1			300					1	1	Columns I-M blank last year. Corrected Columns I-M blank last year. Corrected Columns I-M blank last year. Corrected Columns I-M blank last year. Corrected What is adjustment? Last year £200 of Misc glasses was disposed of but at £378. Assume this is the adjustment? Removed	
Speakers/subs	8			25,000					1	1		
Coffee machine	1			1,200					1	1		
TV	1			300					1	1		
Adjustment							-378			0		
							5,156	0	-378	6	5,162	
<b>Back Office</b>											Columns C-H blank so no idea what this is. Removed the £518.	
Desks, filing etc	1			400			240			240		
Washing machine	1			300			360			360		
							600	0	0	0		600
<b>Upstairs</b>												
Shelving				200			360			360		
Filing cabinets				500			360			360		
Fixtures, shelving, furniture				500			1,200			1,200		
??????							0		-518	0		
							1,920	0	-518	0		2,438
<b>General</b>											Columns C-H blank so no idea what this is. Removed Columns C-H blank so no idea what this is. Removed Columns C-H blank so no idea what this is. Removed	
Pipe speakers to toilets				1,000			720			720		
Fire alarm system	1			600			828			828		
Fire alarm extra wiring	1			300			4,620			4,620		
Air conditioning system	1			9,000			30,000			30,000		
??????							0		-139	139		
??????							0		-1,000	1,000		
??????							0		-6,770	6,770		
Adjustment									87			
							36,168	0	0	-7,822		36,168
				254,386			227,441	3,636	-1,828	-6,588	229,881	





## Amenities Team

2024-2025

Asset No.	Description	No. of	Aquisition Date	Serial Number	Insurance Value	Supplier	Unit Cost	Cost				
								B/fwd	Added	Disp.	Rev	C/fwd
	<b><u>Powered tools</u></b>											
	Water bowser & ext lance	1						1,670				1,670
	Brushcutter	1						380				380
	Honda HRB476CHX mower	1						659				659
	Pedestrian Water Bowser	1						994				994
	Honda Mulch Mower	1						708				708
	Cobra CF12150 Pressure Washer	1						581				581
	Max Vac Street Cleaner	1						9,000				9,000
	Stihl FS94 Brushcutter	1						503				503
	HRX476CHY Mower	1						706				706
	Viking 21" Mower	1						500				500
	Water Bowser and Stand	1						1,147				1,147
	John Deere X370 Lawn Tractor	1						3,612				3,612
	Lawn Tractor	1						5,703				5,703
	John Deere X590 Lawn Tractor	1						5,679				5,679
	Genrator Power Craft 3.2	1						469				469
	Telemaster Steps and Platform	1						923				923
					0			33,233	0	0	0	33,233
	<b><u>Vehicles &amp; trailers</u></b>											
	Citroen Berlingo 2004	1						2,100				2,100
	Trailer	1						1,580				1,580
	2 more vans?				0			3,680	0	0	0	3,680
	<b><u>Hand tools - Horticultural</u></b>											
					0					0		
	<b><u>Hand tools - Maintenance</u></b>											
	Cordless Drills	2						354				354
	Chainsaw	1						300				300
	Forester Safety Kit	1						400				400
	Shredder	1						350				350
	Aluminium Ladder	1						300				300
	Bench Drill	1						150				150
	Single Bevel Mitre Saw	1						170				170

Honda IZY Lawnmover	1					400				400
Stihl HT/KM Kombi Chainsaw	1					170				170
Advance Universal Harness	1					82				82
Stihl BG86C-E Blower	1					200				200
										0
						2,876	0	0	0	2,876
<b>Hand tools - Streetscene</b>										
Community Litter Pickers						1,000				1,000
						1,000	0	0	0	1,000
<b>MISC</b>										
CCTV Throughout the Town						9,000				9,000
CCTV Town Hall						7,000				7,000
CCTV Suite at Town Hall (4308/403)							31,262			31,262
CCTV Portable Cameras, poles and batteries	2	26/05/2023			IC2 Ltd	13,080				13,080
						29,080	31,262	0	0	60,342
						69,869	31,262	0	0	101,131



Our Ref: MARK/

Clerk to the Council  
Melksham Town Council  
Town Hall  
Market Place  
Melksham  
Wiltshire  
SN12 6ES

9<sup>th</sup> May 2025

Dear Tracy

**Re: Melksham Town Council**  
**Internal Audit Year Ended 31 March 2025 – Year-End Audit report**

**Executive summary**

Following completion of our year-end internal audit we enclose our report for your kind attention and presentation to the council. This report contains details of the additional testing conducted at year-end and should be considered alongside any interim audit reports issued. The audits were conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

Our report is presented in the same order as the assertions on the internal auditor report within the published AGAR. The start of each section details the nature of the assertion to be verified. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of this is available on request. The report concludes with an opinion as to whether each assertion has been met or not. Where appropriate **recommendations for action are shown in bold text and are summarised in the table at the end of the report.**

Unfortunately, our sample testing uncovered some weaknesses in the governance and processes that require reporting to the external auditor, we did not however, identify such significant weaknesses in the internal controls that public money would be put at significant risk, nor did we identify any errors or misstatements in the accounts.

It is clear the council is taking strides to improve the governance and internal processes of that of the council that will in my mind no doubt lead to better and more transparent reporting.

**Regulation**

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”

Internal auditing is an independent, objective assurance activity designed to improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit's function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. The internal audit reports should therefore be made available to all Members to support and inform them when they considering the authority's approval of the annual governance statement.

### Independence and competence

Your audit was conducted by Mark Mulberry of Mulberry Local Authority Services Ltd, who has over 30 years' experience in the financial sector with the last 13 years specialising in local government.

Your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

### Engagement Letter

An engagement letter was previously issued to the council covering the 2024/25 internal audit assignment. Copies of this document are available on request.

### Planning and inherent risk assessment

The scope and plan of works including fee structure was issued to the council under separate cover. Copies of this document are available on request. In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR.

It is our opinion that the inherent risk of error or misstatement is low, and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be "walk through testing" on sample data to encompass the period of the council year under review.

### Year-End Audit

The year-end audit was conducted on site. Information was requested from the council in advance of the audit taking place, and this was reviewed along with other information published on the council's website <https://www.melksham-tc.gov.uk/>

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**Year End 2023/24 Audit - Points Carried Forward**

Audit Area	Audit point	Council comments
Books of Account: VAT reporting	Reporting against a deadline leads to an increase of inherent risk and error, and may result in inadequate hierarchical review time. It would be advisable to be more timely in future.	VAT is being reclaimed as soon as possible, and before the deadline.
Governance	<p>The councillors should sign a formal acceptance to receive information by electronic means. I have provided some sample wording below for council consideration.</p> <p>“As per Schedule 12 of the Local Government Act 1972, I consent to the receipt of all council meeting papers by electronic methods. I understand I may withdraw this consent at any time.”</p>	<p>Went to Full Council Annual Meeting Monday 17th May 2021.</p> <p>128/21 Electronic Summons and Agendas It was proposed by the Town Mayor, Councillor Hubbard, seconded by Councillor Oatley and UNANIMOUSLY RESOLVED to approve the receipt of the summons, agendas and minutes by electronic means using the Modern.Gov system.</p> <p>New Clerk was asked to ensure new Members sign the form before 31<sup>st</sup> March, and for it to be included in the councillor induction pack. Template form sent to the Clerk.</p>
	Minutes are uploaded to the council website. These have been agreed to the signed minutes. I would recommend that the footer be updated to include the file path and the page number 1 of 7 etc – this then proves beyond responsible doubt the entirety of the minutes.	<p>13/3/25 Em'd Committee Clerk to see if 1 of 7 and mtg details can be added to footer. Currently page number on footer. Committee Clerk responded: Modern.Gov does not have the functionality to add the other details you suggest, and also no option for retrospective.</p> <p>May 25 - Council no longer use Modern.Gov and use Word so this can now be actioned.</p>
Financial Regulation 5.15	It is noted the second and third bullet points refer to the same threshold, whereas it is usual for the clerk and chair to have a lower threshold after which committee then full council approval is required. I recommend a review of this regulation.	Actioned, updated and approved by Council.
	The whole procedure from ordering goods and services to payment of the physical invoice is in our opinion weak and needs a thorough review. The regulation is there to provide a control and review process before an order is accepted and placed and to ensure that is sufficient budget in place. I recommend a full review of this and by the year end I order to sign off the AGAR positively I will need to see full evidence of a robust control and review process.	<p>3 quotes are obtained. A PO system is in place and training for Officers is being arranged.</p>
Risk	We were unable to locate the council financial risk assessments. These will need to be seen and noted as being approved by council before the 31 <sup>st</sup> March for the AGAR to be signed off.	<p>Revised and approved by Council – Risk Assessment / Risk Register.</p> <p>A working document as there are issues to address. This is being worked through.</p>
Budgets and Reserves	The general reserve balance does not appear to be within range. I would like to see council or committee acknowledgement of the overdrawn budget headings and the implication this will have on general reserves.	Councillors were spending their reserves instead of keeping to the budget. We have been a lot more strict with them this year, so hopefully the outcome has improved; it will definitely be better this year with stricter controls are in place and

	It will be necessary for council to properly discuss the low reserves position and overdrawn budget heading and be seen to actively take action on this.	<p>officers being more aware and responsible of their budgets.</p> <p>Budget review will be carried out after the year end / audits are out of the way and this will be checked. Previous RFO addressed this with Council.</p>
Bank	I recommend bank reconciliations and balances are reported on in the minutes each month. "Council resolved to approve the bank reconciliation dated ..... "	<p>All financials are now being presented to every Finance Committee meeting.</p> <p>Two councillors check and sign off the bank reconciliations.</p>

## B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS

### Internal audit requirement

*This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.*

### Audit findings

*Check that the council's Finance Regulations are being routinely followed.*

Further to the testing conducted at the interim audit, I checked a sample of invoices and payments made towards the end of the financial year. I was able to confirm amounts processed matched the amounts paid on the bank statements, were consistent with the associated invoice and had been approved in accordance with the council's adopted Financial Regulations. This is a vast improvement from the results of the interim audit.

I am satisfied the requirements of this control objective were met for 2024/25.

## C. RISK MANAGEMENT AND INSURANCE

### Internal audit requirement

*This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.*

### Audit findings

It was noted at the interim audit that the risk register was incomplete. I am able to confirm that this has now been updated and completed to March 2025.

I asked if assertion 8 of the annual governance statement had any impact on the council. There is no impact.

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

The Clerk confirmed that they were not aware of any event having a financial impact that was not included in the accounting statements.

I am satisfied the requirements of this control objective were met for 2024/25.

## D. BUDGET, PRECEPT AND RESERVES

### Internal audit requirement

*The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.*

### Audit findings

Analysis of the council's year-end income and expenditure report shows total income for the year reported as 164.3% (£797,565) and total expenditure as 132.6% (£353,335) against budget resulting in a surplus of £444,230 of which £620,243 has been transferred into earmarked reserves resulting in a deficit of £176,013 on the general reserve.

I have reviewed the income and expenditure against budget and note the additional income against budget is due in the main to £620k of CIL, £12k of Interest received, Grants of £127k and £13k of Assembly Hall Bar. The overspends against budget are attributable in the main to an additional spend of £210k on wages £40k on legal fees, £62k on play areas, £32k on CCTV.

It was noted at the interim visit that several cost centres in total were overdrawn; however, it was clear from evidence that council has been made fully aware of this and was taking remedial action. During the budget setting period for the 2025/26 budget the budget was extensively reworked to avoid these types of variances manifesting again.

At the end of the financial year, the council held circa £1,294,703 in earmarked reserves (EMR) and a further £292,81 in the general reserve. The earmarked reserves are listed and appear to be for bonafide ongoing projects.



The Smaller Authorities Proper Practices Panel (SAPPP) formally JPAG Practitioner's guide states '*the generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure*' (para 5.33).

I estimate the net revenue expenditure of the council is in the region of £1m, this would give a general reserve balance in the range of £300k to £1m. The general reserve balance is just within the recommended range but at the lower end.

This is a vast improvement on the interim result, and whilst the reserves position at the end of the year is improved from the interim result (no overdrawn earmarked reserves and general reserve now in range) – the fact remains that for the year under review the evidence is lacking that the budget was correctly set and that adequate reporting and budget monitoring was in place.

**I am not satisfied the requirements of this control objective were met for 2024/25. However, if the council continues as it is with its current budget monitoring and reporting this will be a positive response for 2025-26.**

## G. PAYROLL

### Internal audit requirement

*Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.*

### Audit findings

I reviewed the total figure being included within box 4 (staff costs) on the Annual Governance and Accountability Return (AGAR) and was able to confirm this includes only salary payments, HMRC payments and pension contributions. However, the March payroll journal was missing at the time of the audit, this will need rectifying before the AGAR is finalised.

I reviewed the payroll reports provided by the payroll provider and am of the opinion that these do not contain sufficient information for the council to be sure beyond reasonable doubt that the wages are correctly calculated. **I recommend council review this internally and discuss more suitable options.** However, in terms of payments to staff and payments of PAYE & NI, there is sufficient evidence to show that council is properly approving and paying these.

I am satisfied the requirements of this control objective were met for 2024/25.

## H. ASSETS AND INVESTMENTS

### Internal audit requirement

*Asset and investments registers were complete and accurate and properly maintained.*

### Audit findings

I confirmed the council has an asset register in place, but it is clear this is still being worked on and will need to be substantially updated for the current year additions and disposals as I have not been able to locate evidence that in accordance with financial regulation 16 that council has been provided with a business case for all additions and disposals over £500 and indeed whilst the nominal ledger shows details of fixed assets purchased in the year, these have not been added to the register. **I have recommended that a reconciliation is also shown that will show the movement from the prior year to the current year.**

The asset register is maintained on excel and is in a simple list format. The council is custodian of over £6m of assets and for a council of this size excel can become unwieldy. **I recommend a fixed asset reporting package be acquired that is better suited to the council requirements and that council review the requirements of Financial Regulation 16.**

**The balance on the AGAR does not match the register – the AGAR needs to be amended**

**I am not satisfied the requirements of this control objective were met for 2024/25.**

## I. BANK AND CASH

### **Internal audit requirement**

*Periodic and year-end bank account reconciliations were properly carried out.*

### **Audit findings**

I reviewed the March 2025 bank reconciliation for all accounts and was able to confirm all the balances except one to the bank statements and cashbooks and found no errors. The balances agreed to the end of year AGAR.

**The council has no underlying documentation from the Cambridge Building Society to verify the year end closing balance of £86,682 as shown in the accounts. This must be rectified before the accounts are finalised. IA Update – the Cambridge BS statement was received 05/06 which showed an additional £2,471.84 of interest needs to be recognised in the accounts. I have advised the RFO.**

The council benefits in part from the £85,000 protection limit offered by the Financial Services Compensation Scheme (FSCS). The council also has an adopted investment strategy on its website.

Financial regulations 2.6 requires the council to review and sign off the bank reconciliation on an at least quarterly basis and this activity to be reported to council. The council is not following this regulation. The bank reconciliation is a key control account and council verification is required to reduce the risk of error or misstatement. The council must be seen to verify the council bank balances as part of protecting public money.

It was mentioned in the interim report reported to Finance Committee in January 2025 that the minutes should show council approval, and the council has asserted “*All financials will be presented to every Finance Committee meeting.*”; however, there is no evidence to show the bank reconciliation or the face of the bank statement were signed in accordance with regulation, indeed the minutes refer only to the cashbooks..

**I am not satisfied the requirements of this control objective were met for 2024/25.**

## J. YEAR END ACCOUNTS

### Internal audit requirement

*Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.*

### Audit findings

The council, at its meeting to sign off the year-end accounts, must discuss Section 1 of the AGAR (Annual Governance Statement) and record this activity in the minutes of the meeting. **COUNCIL IS REMINDED THAT THIS MUST BE A SEPARATE AGENDA ITEM PRIOR TO THE SIGNING OF SECTION 2 OF THE AGAR (ANNUAL ACCOUNTS).**

### Section 1 – Annual Governance Statement

Based on the internal audit finding I recommend using the table below as the basis for that discussion.

	Annual Governance Statement	'Yes', means that this authority	Suggested response based on evidence
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>	<b>YES</b> – accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
2	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>	<b>YES</b> – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
3	We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>	<b>YES</b> – the Clerk advises the council in respect of its legal powers.
4	We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>	<b>YES</b> – the requirements and timescales for 2023/24 year-end were followed.
5	We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>	<b>YES</b> – the council has a risk management scheme and appropriate external insurance.
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>	<b>YES</b> – the council has appointed an independent and competent internal auditor.
7	We took appropriate action on all matters raised in reports from internal and external audit.	<i>responded to matters brought to its attention by internal and external audit.</i>	<b>YES</b> – matters raised in internal and external audit reports have been addressed.
8	We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this	<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>	<b>YES</b> – no matters were raised during the internal audit visits.

	authority and. Where appropriate, have included them in the accounting statements.		
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	<i>has met all its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>	<b>N/A</b> – the council has no trusts

## Section 2 – Accounting Statements

AGAR box number		2023/24	2024/25	Internal Auditor notes
1	Balances brought forward	1,310,511	1,143,255	Agrees to 2023/24 carry forward (box 7)
2	Precept or rates and levies	999,784	1,047,270	Figure confirmed to central precept record
3	Total other receipts	223,096	989,398 + 2,472	Agrees to underlying accounting records – interest added from Cambridge BS
4	Staff costs	546,345	846,537	Agrees to underlying accounting records. Includes only expenditure allowed as staff costs (see section G) – but March payroll journal missing
5	Loan interest/capital repayments	0	0	Confirmed to PWLB documents
6	All other payments	843,791	780,709	Agrees to underlying accounting records
7	Balances carried forward	1,143,255	1,552,677 + 2,472	Casts correctly and agrees to balance sheet

8	Total value of cash and short-term investments	1,201,957	1,564,446 + 2,472	Agrees to bank reconciliation but not for all accounts – interest added from Cambridge BS
9	Total fixed assets plus long-term investments and assets	6,202,477	<del>6,247,469</del> 6,252,39	AGAR does not match FAR changes from previous year have been traced
10	Total borrowings	0	0	Confirmed to PWLB documents

For Local Councils Only		Yes	No	N/A	
11a	Disclosure note re Trust Funds (including charitable)		<input checked="" type="checkbox"/>		<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b	Disclosure note re Trust Funds (including charitable)			<input checked="" type="checkbox"/>	<i>The figures in the accounting statements above do not include any Trust transactions.</i>

## Audit findings

The year-end accounts have been correctly prepared on an income and expenditure basis.

In reviewing the balance sheet accounts it was noted that a number of year-end adjustments will be required before the accounts are finalised; namely account 111 Prepayments there are items that are no longer required to be prepaid, the March 2025 wages journal needs to be posted and the events control accounts need to be corrected. **I recommend that at least quarterly, the council prepare a schedule of balance sheet reconciliations that show not just the movement on the accounts but the definitive composition of the closing balances.**

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2023/24 and published on the council website. However, the figures presented for the internal audit are not the final balances and will be subject to change when the adjustments noted above are posted. This will result in further a deficit.

The variance analysis has not been completed at the audit date, I am told this will be completed after the close down is finalised.

I am satisfied the requirements of this control objective were met for 2024/25.

## K. LIMITED ASSURANCE REVIEW

### **Internal audit requirement**

*IF the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")*

### **Audit findings**

The council did not certify itself exempt in 2023/24 due to not exceeding the income and expenditure limits therefore this test does not apply.

## L: PUBLICATION OF INFORMATION

### **Internal audit requirement**

*The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation*

### **Audit findings**

We have considered the requirements of Statutory Instruments 2015/480 The Local Government (Transparency Requirements) Regulations 2015 [<https://www.legislation.gov.uk/ukxi/2015/480/made/data.pdf>] and, 2015/494 The Smaller Authorities (Transparency Requirements). [https://www.legislation.gov.uk/ukxi/2015/494/pdfs/ukxiem\\_20150494\\_en.pdf](https://www.legislation.gov.uk/ukxi/2015/494/pdfs/ukxiem_20150494_en.pdf)

In addition to this, we have considered the additional publication requirements as set out in the ICO Model Publication Scheme for Parish Councils. <https://ico.org.uk/media/for-organisations/documents/1153/model-publication-scheme.pdf> & [https://ico.org.uk/media/for-organisations/documents/1266/parish\\_council\\_information\\_guide.doc](https://ico.org.uk/media/for-organisations/documents/1266/parish_council_information_guide.doc)

All councils are required to follow The Accounts and Audit Regulations which include the following requirements:

**13(1)** An authority must publish (which must include publication on that authority's website)

- (a) the Statement of Accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and
- (b) the Annual Governance Statement approved in accordance with regulation 6(3)

**13(2)** Where documents are published under paragraph (1), the authority must

- (a) keep copies of those documents for purchase by any person on payment of a reasonable sum; and
- (b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.

The council has income & expenditure greater than £200k and is in part following (as best practice) the requirements of the Local Government Transparency Code 2015. The councils opening paragraph on its finance page even expresses agreement with the transparency code requirement for greater transparency. However it is clear that some areas of publication on the website need to be updated because they only show historic information; Expenditure over £500 & Fixed asset/Land register and some are not published at all, details of senior salaries, pay multiples, parking accounts.

As noted the requirement to follow the code is not legally required and I mention this only for completeness.

I reviewed the model publication scheme requirements and can confirm the council has a dedicated web page in place to cover the requirements.

I was able to confirm that pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor's Report and Certificate) of the AGAR are available for review on the council website for financial years 2018/19 to 2023/24 inclusive.

I am satisfied the requirements of this control objective were met for 2024/25.

#### **M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS**

##### **Internal audit requirement**

*In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations.*

*(During the 2024/2025 AGAR period, were public rights in relation to the 2023/2024 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).*

##### **Audit findings**

Inspection – key dates	2023/24	2024/25 Proposed
Date AGAR signed by council	26 June 2023	23 <sup>rd</sup> June
Date inspection notice issued	27 June 2023	24 <sup>th</sup> June
Inspection period begins	28 June 2023	25 <sup>th</sup> June
Inspection period ends	8 August 2023	5 <sup>th</sup> August
Correct length (30 working days)	Yes	Yes
Common period included (first 10 working days of July)	Yes	Yes

I am satisfied the requirements of this control objective were met for 2023/24, and assertion 4 on the Annual Governance Statement can therefore be signed off by the council.

I was able to confirm that the proposed dates for 2024/25 meet the statutory requirements.

I am satisfied the requirements of this control objective were met for 2024/25.

**Achievement of control assertions at year-end audit date**

Based on the tests conducted during the year-end audit, our conclusions on the achievement of the internal control objectives are summarised in the table below and are reflected in the completion of the Annual Internal Audit Report within the AGAR.

	INTERNAL CONTROL OBJECTIVE	YES	NO	NOT COVERED
A	Appropriate accounting records have been properly kept throughout the financial year	<input checked="" type="checkbox"/>		
B	This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	<input checked="" type="checkbox"/>		
C	This authority assesses the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	<input checked="" type="checkbox"/>		
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.		<input checked="" type="checkbox"/>	
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for	<input checked="" type="checkbox"/>		
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for	<input checked="" type="checkbox"/>		
G	Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	<input checked="" type="checkbox"/>		
H	Asset and investments registers were complete and accurate and properly maintained.		<input checked="" type="checkbox"/>	
I	Periodic bank account reconciliations were properly carried out during the year.		<input checked="" type="checkbox"/>	
J	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	<input checked="" type="checkbox"/>		
K	If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")</i>			<input checked="" type="checkbox"/> N/a
L	The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation	<input checked="" type="checkbox"/>		
M	M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations.  (During the 2024/2025 AGAR period, were public rights in relation to the 2023/2024 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	<input checked="" type="checkbox"/>		
N	The authority has complied with the publication requirements for 2023/24 AGAR.	<input checked="" type="checkbox"/>		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			<input checked="" type="checkbox"/> N/a

Should you have any queries please do not hesitate to contact me.

Yours sincerely



**Mark Mulberry**

**Mulberry Local Authority Services Ltd**

**Year-End Audit - Points Carried Forward**

<b>Audit Point</b>	<b>Audit Findings</b>	<b>Council comments</b>
<b>Payroll</b>	I reviewed the payroll reports provided by the payroll provider and am of the opinion that these do not contain sufficient information for the council to be sure beyond reasonable doubt that the wages are correctly calculated. I recommend council review this internally and discuss more suitable options. However, in terms of payments to staff and payments of PAYE & NI, there is sufficient evidence to show that council is properly approving and paying these.	A proposal was submitted to Full Council for approval of a better payroll system more suitable for a council. Council resolved to defer until a permanent RFO is in post.
<b>Fixed Assets</b>	<p>I confirmed the council has an asset register in place, but it is clear this is still being worked on and will need to be substantially updated for the current year additions and disposals as I have not been able to locate evidence that in accordance with financial regulation 16 that council has been provided with a business case for all additions and disposals over £500 and indeed whilst the nominal ledger shows details of fixed assets purchased in the year, these have not been added to the register. I have recommended that a reconciliation is also shown that will show the movement from the prior year to the current year.</p> <p>The asset register is maintained on excel and is in a simple list format. The council is custodian of over £6m of assets and for a council of this size excel can become unwieldy. I recommend a fixed asset reporting package be acquired that is better suited to the council requirements and that council review the requirements of Financial Regulation 16.</p>	<p>All additions and disposals are shown on the Register. The Register also shows the movements between years.</p> <p>Business case – Clerk to action.</p> <p>The Locum RFO has already reported to Council that an asset management software system is required to better record the assets. Deferred until a permanent RFO is in post.</p>
<b>Bank</b>	<p>The council has no underlying documentation from the Cambridge Building Society to verify the year end closing balance of £86,682 as shown in the accounts. This must be rectified before the accounts are finalised.</p> <p>I recommend bank reconciliations and balances are reported on in the minutes each month. "Council resolved to approve the bank reconciliation dated ..... "</p>	<p>This has finally been received and the AGAR / accounts have been updated accordingly.</p> <p>Committee Clerk has been asked to action.</p>
<b>Accounts</b>	<p>I recommend that at least quarterly, the council prepare a schedule of balance sheet reconciliations that show not just the movement on the accounts but the definitive composition of the closing balances.</p> <p>Missing interest from boxes 3 and 8</p> <p>Fixed assets on the AGAR do not agree to the FAR</p>	<p>Will be actioned.</p> <p>Adjusted now that Cambridge bank statement has finally been received.</p> <p>Addressed and amended.</p>
<b>Transparency pages</b>	The council has income & expenditure greater than £200k and is in part following (as best practice) the requirements of the Local	When the internal audit was carried out, Council were in the



	<p>Government Transparency Code 2015. The councils opening paragraph on its finance page even expresses agreement with the transparency code requirement for greater transparency. However it is clear that some areas of publication on the website need to be updated because they only show historic information; Expenditure over £500 &amp; Fixed asset/Land register and some are not published at all, details of senior salaries, pay multiples, parking accounts.</p>	<p>process of creating a new website. Access to the old site was removed so there was a short period where the old site was not being updated. The new website is now live and all data is being uploaded to ensure transparency.</p> <p>Expenditure over £500 is up-to-date except for the one month where the old website was not being updated.</p> <p>The current Fixed Asset was on the website. The 24/25 Asset Register will be uploaded once the audit is completed / approved.</p> <p>Senior salaries are published on the old and new website so there is no action needed here.</p> <p>The new website will continue to be populated with as much information as we can to ensure transparency.</p>
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# Annual Governance and Accountability Return 2024/25 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities\*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
  - are unable to certify themselves as exempt (fee payable); or
  - have requested a limited assurance review (fee payable)

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2024/25

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
  - The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
  - **Sections 1 and 2** **must** be completed and approved by the authority.
  - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2025**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2025**. Reminder letters will incur a charge of £40 +VAT:
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2025
  - an explanation of any significant year on year variances in the accounting statements
  - notification of the commencement date of the period for the exercise of public rights
  - Annual Internal Audit Report 2024/25

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

## Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2025 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2024/25**, approved and signed, page 4
- **Section 2 - Accounting Statements 2024/25**, approved and signed, page 5

Not later than 30 September 2025 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

\*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.



## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2024/25

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide\** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2025.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide\**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2024) equals the balance brought forward in the current year (Box 1 of 2025).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2025**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', has an explanation been published?	✓	
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?	✓	
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at <b>31 March 2025</b> been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.		✓

**\*Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices.** can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)



# Annual Internal Audit Report 2024/25

Melksham Town Council

www.melksham-tc.gov.uk INDICATE AVAILABLE WEBSITE/WEBSITE ADDRESS

During the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.		✓	
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.		✓	
I. Periodic bank account reconciliations were properly carried out during the year.		✓	
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")</i>			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .	✓		
N. The authority has complied with the publication requirements for 2023/24 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

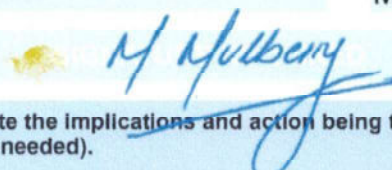
Date(s) internal audit undertaken

23/12/2024 05/06/2025

Name of person who carried out the internal audit

Mark Mulberry BA (Hons) FCCa CTA

Signature of person who carried out the internal audit



Date

05/06/2025

**\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

**\*\*Note:** If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).



## Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

Melksham Town Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2025, that:

	Agreed		
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓

**\*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

DATE/TIME/STY

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

[www.melksham-tc.gov.uk](http://www.melksham-tc.gov.uk) PUBLICLY AVAILABLE WEBSITE/WEBSITE ADDRESS



## Section 2 – Accounting Statements 2024/25 for

### Melksham Town Council

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	1,310,511	1,143,255	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	999,784	1,047,270	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	223,096	991,855	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	546,345	846,537	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	843,791	780,708	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	1,143,255	1,555,135	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	1,201,957	1,566,917	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	6,123,268 <i>RESTATE</i>	6,340,730	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			✓	The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2025 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

**Signed by Responsible Financial Officer before being presented to the authority for approval**

*[Signature]*

Date

05/06/2025

I confirm that these Accounting Statements were approved by this authority on this date:

*[Signature]*

as recorded in minute reference:

*[Signature]*

Signed by Chair of the meeting where the Accounting Statements were approved

*[Signature]*

## Responses to Internal Auditor AGAR – Nos

### 1) BUDGET

D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.		✓
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The internal auditor report states:

“Analysis of the council’s year-end income and expenditure report shows total income for the year reported as 164.3% (£797,565) and total expenditure as 132.6% (£353,335) against budget resulting in a surplus of £444,230 of which £620,243 has been transferred into earmarked reserves resulting in a deficit of £176, 013 on the general reserve.

I have reviewed the income and expenditure against budget and note the additional income against budget is due in the main to £620k of CIL, £12k of Interest received, Grants of £127k and £13k of Assembly Hall Bar. The overspends against budget are attributable in the main to an additional spend of £210k on wages £40k on legal fees, £62k on play areas, £32k on CCTV.

It was noted at the interim visit that several cost centres in total were overdrawn; however, it was clear from evidence that council has been made fully aware of this and was taking remedial action. During the budget setting period for the 2025/26 budget the budget was extensively reworked to avoid these types of variances manifesting again. “

#### **RESPONSE:**

The budget is now being reviewed regularly and presented to every Finance, Governance & Performance Committee meeting. The RFO will make recommendations to Council if there are areas of the budget that need review.

### 2) ASSETS

H. Asset and investments registers were complete and accurate and properly maintained.		✓
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The internal auditor report states:

“I confirmed the council has an asset register in place, but it is clear this is still being worked on and will need to be substantially updated for the current year additions and disposals as I have not been able to locate evidence that in accordance with financial regulation 16 that council has been provided with a business case for all additions and disposals over £500 and indeed whilst the nominal ledger shows details of fixed assets

purchased in the year, these have not been added to the register. I have recommended that a reconciliation is also shown that will show the movement from the prior year to the current year.

The asset register is maintained on excel and is in a simple list format. The council is custodian of over £6m of assets and for a council of this size excel can become unwieldy. I recommend a fixed asset reporting package be acquired that is better suited to the council requirements and that council review the requirements of Financial Regulation 16.

The balance on the AGAR does not match the register – the AGAR needs to be amended.”

### **RESPONSE:**

Extensive work on the Asset Register has been carried out over the past year. The RFO has recommended to Council that a complete thorough review is done of all assets, and that an asset management software system is purchased in order to ensure adequate records and details of all assets are maintained.

The 2023/24 Asset Register has been reviewed and restated. A comments column has been added to make it clear what changes have been made, and why.

Council currently only include assets over the value of £500 on the Asset Register. The RFO has spoken the internal auditor as she believes the value should be lowered to ensure that all assets are included. £500 may limit assets such as laptops, printers etc being on the Register, assets that are worthy of being included. A recommendation will be presented to Council for consideration.

### **3) Bank reconciliations**

I. Periodic bank account reconciliations were properly carried out during the year.		✓
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The internal auditor report states:

“I reviewed the March 2025 bank reconciliation for all accounts and was able to confirm all the balances except one to the bank statements and cashbooks and found no errors. The balances agreed to the end of year AGAR.

The council has no underlying documentation from the Cambridge Building Society to verify the year end closing balance of £86,682 as shown in the accounts. This must be rectified before the accounts are finalised. IA Update – the Cambridge BS statement was received 05/06 which showed an additional £2,471.84 of interest needs to be recognised in the accounts. I have advised the RFO.



The council benefits in part from the £85,000 protection limit offered by the Financial Services Compensation Scheme (FSCS). The council also has an adopted investment strategy on its website.

Financial regulations 2.6 requires the council to review and sign off the bank reconciliation on an at least quarterly basis and this activity to be reported to council. The council is not following this regulation. The bank reconciliation is a key control account and council verification is required to reduce the risk of error or misstatement. The council must be seen to verify the council bank balances as part of protecting public money.

It was mentioned in the interim report reported to Finance Committee in January 2025 that the minutes should show council approval, and the council has asserted “*All financials will be presented to every Finance Committee meeting.*”; however, there is no evidence to show the bank reconciliation or the face of the bank statement were signed in accordance with regulation, indeed the minutes refer only to the cashbooks..

I am not satisfied the requirements of this control objective were met for 2024/25.”

**RESPONSE:**

The bank statement for the Cambridge Building Society was finally received in May, after a lot of chasing. The interest received during 2024/25 has been added to the accounts and has now been included within the financials and the AGAR. The internal auditor has received a copy of the statement and adjusted their AGAR figures accordingly.

The bank reconciliations are now being included on each Finance, Governance & Performance Committee agenda. Bank reconciliations have been signed off regularly by two councillors visiting the office to check the statements against the reconciliation and signed off accordingly. However, this has not been reported to the Committee meeting and minuted, which is now being done.

Samantha Haywood  
Locum RFO

## Item 16 – Internal Transfers

Council currently have over £1m in the Unity current account. Current account balances should be kept to a minimum to help reduce risk to Council, particularly as councils are not covered under the FSCS. The new savings account is now open with Unity so we ask Committee to approve the RFO to transfer between the two accounts as necessary with no set limit. It is proposed that we keep the current account with circa £150k to cover monthly outgoings and invoices, and the rest be deposited in the savings account until the Investment Strategy/Policy is reviewed / approved by Council. It may be that once this document is reviewed, that funds are transferred elsewhere such as the CCLA account in order to earn the best return. It is recommended to split funds across accounts in order to help reduce risk to Council.

Transfers between the two accounts is immediate so should we have any large expenditure we can move funds from the savings account back into the current account at any time.

All transfers would be reported to each Finance, Governance & Performance Committee meeting.

If approved, Committee to also approve the applicable governance documents to be updated accordingly e.g. the Scheme of Delegation.

Samantha Haywood

Locum RFO