

**Melksham Town Council**

**Minutes of the Finance Governance & Performance Committee**

**on Monday 7<sup>th</sup> July 2025**

PRESENT:	Councillor S Rabey (Chair) (as sub for Councillor R Cleary) Councillor P Aves (as sub for Councillor Griffin) Councillor J Crossley Councillor A Westbrook
IN ATTENDANCE	Councillor E Calland (appointed a member of the committee but not summoned to this meeting)
OFFICERS	Samantha Haywood Locum RFO Mel Rolph Finance Officer Andrew Meacham Committee Clerk

PUBLIC: One member of the public was present

**18/25 Apologies**

Apologies were received from Councillor Hubbard (personal), Councillor Cleary (work) and Councillor Griffin (Wiltshire Council commitment)

It was proposed by the Town Mayor Councillor Rabey, seconded by Councillor A Westbrook and

**UNANIMOUSLY RESOLVED** to accept the apologies.

**19/25 Declaration of Interest**

There were no declarations of interest.

**19/25 Public Participation**

During my work done over recent months over client year end, the majority seem to use Excel for their Fixed Asset Register. I would say 80%. The auditor is correct in flagging up that the Register is incomplete and needs improvement but this more to do with collating the information and entering and recording in a timely manner, rather than the software use. Melksham Financial Regs No.16 Assets, Property and Estates says the RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date, with a record of all properties held by the council, their location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held,

in accordance with Accounts and Audit Regulations. I think you need to bear that in mind that that is what is lacking. Quite a few people use Excel spreadsheets without any problems. It is the information that goes on. I feel a software package is going to want the information on there just as much as the Excel.

Budget Format. I appreciate that a lot of work has gone into producing the excel budget templates but, having seen the workings of the Rialtas Software over the last few months, I feel there are enough reports on the software system to choose from that will serve the needs of the Council. As an auditor I do get concerned when figures from the software system are transferred on to say a spreadsheet - why because there is a chance of transposition errors being made and also the opportunity to doctor the figures. If Councillors are finding it difficult to follow the reports from Rialtas suggest maybe a presentation to Councillors, from Rialtas/Other users, to help with the understanding of the reports which are after all pretty similar to spreadsheet layout.

RFO mentioned Rialtas are bringing out some new features in July. It might be sensible for all to have a look at those before any decision is made.

Why is the budget total showing a deficit of £165,000 to be transferred from general reserves? Especially as the precept £1,192,200 includes £75,000 top up for general reserves. I note that half of the precept received of £596,000 includes half of the top up for general reserves, ie £37,500 needs moving from code 1176 to 1195. It seems to me that the expenditure for the EMR needed to be included in the budget figures and then reduce the expenditure paid out of EMR of the £165,000. That would bring the balance on the budget back to zero.

Why were EMR Reserves 901 9202 Unplanned Maintenance £10,000, 901 9244 Major Project Reserves £50,000 and Sinking Funds 902 9234 £5,000 (total £65,000) budgeted for and included in the precept charge? Normally they would just be transferred from one reserve to another. I would suggest a virement for £65,000.

The RFO confirmed she would reply by email.

## **20/25 Minutes**

The minutes of 27<sup>th</sup> May 2025, having been previously circulated, were approved as a correct record and signed by the Chair, the Town Mayor Councillor Rabey.

## **21/25 2025/26 Financials to Date.**

The RFO read out a comment from Councillor Griffin and advised that she was aware of the issue and was working on it.

Financials to Date, including the Balance Sheet, Income & Expenditure, Trial Balance and Bank Reconciliations were noted.

## **22/25 Budget 2025/26**

The 2025/26 budget to date was noted.

## **23/25 Budget Format**

The RFO presented template budget reporting suggestions for Committee to consider. The consensus of Members present was that a simple Excel budget format was their preference, however, it was accepted that Members not present may prefer a more detailed format and that both formats be presented to the next meeting.

It was proposed by the Town Mayor Councillor Rabey, seconded by Councillor A Westbrook and

**UNANIMOUSLY RESOLVED** that the RFO would present the next meeting with both Template 1 Rialtas Report and Template 2 Simple Excel Spreadsheet.

## **24/25 RFO Report**

The RFO spoke to the motion and the Finance Officer confirmed that the closing of the Lloyds account was in hand. It is not a quick process as all direct debits have to be changed over.

The report was noted.

## **25/25 Payment Approval Process**

The RFO spoke to the item.

The payment approval process, and the issues with the process, were noted.

It was agreed that the question of signatories be referred to the next Full Council meeting for decision.

## **26/25 Finance and Governance Outstanding Resolutions**

The RFO spoke to the item.

The update on finance and governance related resolutions was noted.

## **27/25 Preferred Suppliers**

The RFO spoke to the item.

It was proposed by the Deputy Town Mayor Councillor J Westbrook, seconded by Councillor Crossley and

**UNANIMOUSLY RESOLVED** to approve the preferred suppliers list on the basis that a review was being undertaken.

## **28/25 Good Councillors Guide to Finance 2025**

Members felt the guide was useful. Officers were asked to find out if physical copies were published.

Meeting closed at: 19:35

Signed .....

Dated .....