



2025

MELKSHAM TOWN COUNCIL



Finance Governance & Performance Agenda

Monday 26th January 2026



Town Hall,
Market Place,
Melksham,
Wiltshire
SN12 6ES

01225 704187
towncouncil@melksham-tc.gov.uk

www.melksham-tc.gov.uk



MELKSHAM TOWN COUNCIL

Town Hall,
Market Place,
Melksham,
Wiltshire
SN12 6ES

CEO Miss Hayley Bell, Assoc CIPD, CertHE, FSLCC

01225 704187

towncouncil@melksham-tc.gov.uk

21st January 2026

Dear Councillors R Cleary, P Aves, E Calland, J Crossley, M Drewett, A Griffin and A Westbrook

You are summoned in accordance with the Local Government Act (LGA) 1972, Sch 12, paras 10 (2)(b) to a meeting of Finance Governance & Performance Committee of Melksham Town Council for the transaction of the business shown on the agenda below.

Monday 26th January 2026, to be held at 19.00 or on the rising of the extraordinary Full Council meeting, whichever is the later in the Council Chamber, Melksham Town Hall, Market Place, Melksham, SN12 7ES.

The quorum for Finance Governance & Performance is 4.

Public Participation.

Members of the public and the press may attend this meeting in person or join the meeting on teams via the following link <https://tinyurl.com/82epjenn> . Public participation will take place near the start of the meeting.

Each speaker is limited to three minutes, with a total public session of 20 minutes. Members of the public are requested to send their question to CEO@melksham-tc.gov.uk by noon on the working day before the meeting. You should still attend the meeting, in person or online, to ask your question.

No decisions will be made on matters not already on the agenda. The Council may ask the public and press to leave if confidential matters need to be discussed.

The Seven Principles of Public Life.

All members are reminded of their duty under the code of conduct to uphold the Seven Principles of Public Life: selflessness, integrity, objectivity, accountability, openness, honesty, and leadership.

Yours sincerely,

Miss Hayley Bell – CEO

Finance, Governance & Performance Committee

The Finance and Administration & Performance Committee is primarily responsible for financial oversight, management, and planning, ensuring the council operates responsibly and effectively with its financial resources. This includes monitoring income and expenditure, reviewing the annual accounts, approving the award of grants, and advising on policy and strategic financial matters.

1. Membership: Seven elected members.

- 1.1. Invited officers relevant to planning and economic development, who will have no voting rights.
- 1.2. No business may be transacted at a meeting unless at least 50% of the whole number of members of the Committee, rounded up, are present.
- 1.3. Substitution of Members - Substitutes should be nominated by the Member of the Committee planning to be absent and notified to the Proper Officer in writing by 3pm on the day of the meeting.

2. Delegated Business: The Committee has delegated authority to deal with the following matters to conclusion:

- 2.1 All financial matters, other than those which Full Council have statutory responsibility for as stated within the Standing Orders and Financial Regulations.
- 2.2 Oversight of the Monthly Management Accounts produced by the RFO.
- 2.3 To receive reports of paid invoices for goods and services.
- 2.4 Oversight of budgets drafted by the RFO for submission to Full Council for decision.
- 2.5 To set up such Sub-Committees and Working Groups as necessary.
- 2.6 Specific matters referred by the Town Council.
- 2.7 Agree and have oversight of maintenance contracts and budgets for all services.
- 2.8 To act as a Tender Committee as and when necessary to report the outcome of any tendering procedure to Full Council.
- 2.9 Receive updates/amendments to Policy Documents, Standing Orders, Financial Regulations and Terms of Reference from the Town Clerk for consideration and onward approval by Full Council. This includes all necessary legislation updates.
- 2.10 Monitor and report on the performance of the Town Council in meeting the objectives set out in its Action Plan.
- 2.11 Receive petitions and deputations from members of the public or any organisation.

3. Referred Business: The Committee will consider and make recommendations to the Town Council on the following matters:

- 3.1 All matters of policy.
- 3.2 Budget estimates to be prepared by the RFO no later than November each year.

3.3 Monitoring the performance of the Town Council in meeting its obligations, Action Plan and internal objectives. Monitoring Income and Expenditure within the Budget estimates approved by the Town Council and make necessary recommendations.

3.4 Any other matters referred to the Committee by the Town Council which is not otherwise within the Finance and Administration Terms of Reference.



AGENDA

Finance Governance & Performance

- | | |
|--|----------------------|
| 1. Apologies. | 19.00 – 19.01 |
| To receive and consider acceptance for apologies and absences | |
| (Local Government Act, 1972 s.85) | |
| 2. Declaration of interests. | 19.01 – 19.02 |
| To declare an interest relating to the business of the meeting. | |
| (Melksham Town Council Code of Conduct) | |
| 3. Minutes | 19.02 – 19.05 |
| To receive the minutes of the previous meeting on 3 rd November 2025. | |
| (Local Government Act 1972, s. 12) | |
| 4. Public participation | 19.05 – 19.25 |
| To allow public participation, 3 minutes per person, 20 minutes allocation. | |
| (Local Government Act 1972, s. 12) | |
| 5. Financials | 19.45 – 20.00 |
| To receive financial reports | |
| 5.1 Unity Bank | |
| 5.2 Unity Savings | |
| 5.3 CCLA Investment | |
| 5.4 Income & Expenditure with Variances | |
| 5.5 Annual Budget | |
| 5.6 Balance Sheet | |
| 5.7 Trial Balance | |
| 5.8 Council to note Payments over £500 totalling £ | |
| 5.9 Credit Control | |

6. Bank Reconciliations

20.00 – 20.10

To receive and sign

6.1 Unity

6.2 Petty Cash

6.3 CCLA

6.4 Cambridge

6.5 Unity Saver

7. Legal Representation

For decision.

Recommendation:

That Council approves the engagement of Gough Solicitors, Melksham, to act as the Council's legal representatives, and appoints Wellers to provide specialist advice and support in relation to Community Infrastructure Levy (CIL) and Section 106 matters.

8. Fees and Charges 2026 – 2027

For decision.

The Council has reviewed its current fees and charges to ensure a consistent and transparent charging process across all services. This review aims to standardise fees where appropriate, provide clarity for residents and service users, and support the Council's financial planning and accountability. Any proposed changes will be considered in line with best practice and communicated clearly to ensure fairness and transparency

Recommendation:

That Council considers Melksham Town Council's fees for the financial year 2026–2027, and, to ensure consistency and transparency they be published to the Assembly Hall and Town Council websites.

9. Internal Audit for Financial Year March 2026 – Interim Audit Report

For decision.

To note the interim report from Mulberry and accept the next steps.

10. Contracts

To note.

The Council can confirm that the contract with Curtis Cleaning Service commenced on 1 January 2026. The scope of the contract covers the provision of cleaning services at Bath Road public toilets, Market Place public toilets, and King George's Park. Since the commencement date, Curtis Cleaning Service has been responsible for delivering the agreed cleaning and maintenance standards at these locations in accordance with the terms of the contract.

The Service Level Agreement with Age UK has been completed and will commence on 1 April 2026.

11. Town and Parish Council Precept Requirement.

To note.

Melksham Town Council submitted our requirements for 2026 – 2027 to Wiltshire Council on 17.12.2026

12. Vehicles

To note

As discussed at the Amenities & Facilities meeting on Monday 17th November 2025, Melksham Town Council vehicles that were no longer economical to retain were disposed of on 14 January 2026. The Volkswagen vehicle was sold for £400, and the Berlingo vehicle was sold for £130. This action was taken in line with the Council's asset management and value-for-money considerations.

13. Living Wage

To note.

As confirmed at the Full Council meeting on Monday 20 October, Melksham Town Council is now a Living Wage employer. We are currently awaiting formal accreditation.

Press Release to be issued on accreditation

14. Grants and Funding Partnerships.

To note.

All community grants will be paid to recipients on 1st February and will be reflected in the end-of-year accounts. The Responsible Financial Officer (RFO) is working closely with the Community Officer to ensure a smooth and timely process for community grant payments in 2026.

The Council would like to formally thank Melksham Without Parish Council for confirming its financial contributions for the 2026–2027 financial year. These contributions include £5,000 towards the Market Place public toilets and £2,500 towards Remembrance and Christmas lights, are gratefully acknowledged as valuable support for facilities and events that benefit the wider community.

We can confirm that the Council has signed the agreement with the Community Conversations Fund for a contribution of £6,000 towards the installation of a refill station at King George V Playing Fields. The Council will now move forward with this project as part of the King George V Playing Fields Master Plan.

Press Release to be issued.

15. Training

To note.

The Responsible Financial Officer (RFO) will attend the SLCC training on Quotes, Tenders and Contract Management (three-part course) in April 2026.

16. Bank Signatories

To note.

Update – Bank Signatories:

At the meeting held on Monday 14 July 2025 (Minute 76/25), Council unanimously resolved to appoint members to the pool of bank signatories. The resolution was proposed by the Deputy Town Mayor, Councillor J. Westbrook, and seconded by Councillor Cleary. The appointed councillors are as follows:

Reconciliation: Councillor Drewett, Councillor Elson, Councillor Griffin, Councillor Stokes.

Signatories: Councillor Aves, Councillor Calland, Councillor Cleary, Councillor Hubbard, the Town Mayor Councillor Rabey, Councillor A. Westbrook, and the Deputy Town Mayor Councillor J. Westbrook.

The Responsible Financial Officer (RFO) will now ensure that all nominated councillors are correctly set up on the Council's banking arrangements as a matter of priority.

17. Freedom of Information (FOI).

To note.

Requests can be made by anyone and provide the public with the right to access information held by the Council. We have set up a dedicated email address, **foi@melksham-tc.gov.uk**, for submitting such requests. The Council will review its FOI policy to ensure it remains clear and effective, and we will list all FOI requests on the Council website in the interest of transparency. While FOI requests are an important part of open and accountable local government, they can require a significant amount of officer time to review, collate, and respond to appropriately.

Melksham Town Council

Minutes of the Finance Governance & Performance Committee

On Monday 3rd November 2025

PRESENT:	Councillor R Cleary	Chair
	Councillor A Griffin	Deputy Chair
	Councillor P Aves	
	Councillor E Calland	
	Councillor J Crossley	
	Councillor M Drewett	
	Councillor A Westbrook	
OFFICERS	Hayley Bell	
	David Skinner	
	Andrew Meacham	
PUBLIC	Two members of the public were present virtually	

54/25 Apologies

There were no apologies.

55/25 Declaration of Interest

There were no declarations of interest.

56/25 Minutes

The minutes of 29th September 2025, having been previously circulated, were approved as a correct record and signed by the Chair Councillor Cleary.

57/25 Public Participation

There was no public participation

58/25 Report of the RFO

Councillor Westbrook thanked the RFO for the quality of his report. The RFO acknowledged the assistance given to him by colleagues in preparing the report.

The Chair Councillor Cleary thanked the team for work preparing for upcoming Budget Workshop and Corporate Strategy Day.

The report was noted.

59/25 Financials

The were comments/questions on the following.

Line 4345 Parking Re-Imbursements. Could officers please write to Gompels and thank them for their involvement, look to expand the scheme and get the message out about free parking.

Line 4005. £77000 spent this financial year on locum staff. Council should note and reflect on the costs of locum staff.

Line 4179 Tree Planting and Ecology. Noted that there the previously referenced sum for tree planting is available, although not in Earmarked Reserves.

There is £143k in Solar Farm Money. Council needs to start thinking about spending this.

It was proposed by Councillor A Westbrook, seconded by Councillor Aves and

UNANIMOUSLY RESOLVED to receive the financial reports.

60/25 Bank Reconciliations

It was proposed by Councillor Griffin, seconded by Councillor A Westbrook and

UNANIMOUSLY RESOLVED to receive and sign the Bank Reconciliations.

Meeting closed at:19:35

Signed

Dated

Receipts for Month 9

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
Balance Brought Fwd :		205,745.64					205,745.64	
000044(B)	Banked 01/12/2025	535.30						
000044(B)	Touching the Void	17.20		2.87	4903	501	14.33	Touching the Void
000044(B)	Seriously Collins	172.00		28.67	4903	501	143.33	Seriously Collins
000044(B)	WWMCC	13.40		2.23	4903	501	11.17	WWMCC
000044(B)	Remembrance Day	12.20		2.03	4903	501	10.17	Remembrance Day
000044(B)	Table Top	1.00		0.17	4903	501	0.83	Table Top
000044(B)	WWMCC	9.00		1.50	4903	501	7.50	WWMCC
000044(B)	Rock n Roll	243.65		40.61	4903	501	203.04	Rock n Roll
000044(B)	WWMCC	1.85		0.31	4903	501	1.54	WWMCC
000044(B)	Quiz	65.00		10.83	4903	501	54.17	Quiz
Chilli	Banked 01/12/2025	8.00						
	Sales Recpts Page 436	8.00	8.00		103			Sales Recpts Page 436
Roast	Banked 01/12/2025	130.00						
	Sales Recpts Page 437	130.00	130.00		103			Sales Recpts Page 437
Makers	Banked 01/12/2025	189.00						
	Sales Recpts Page 438	189.00	189.00		101			Sales Recpts Page 438
0212	Banked 02/12/2025	40.00						
0212	Quiz Night	40.00			566		40.00	Quiz Night
0312	Banked 03/12/2025	500.00						
	Sales Recpts Page 445	500.00	500.00		103			Sales Recpts Page 445
0312-2	Banked 03/12/2025	250.00						
	Sales Recpts Page 446	250.00	250.00		103			Sales Recpts Page 446
Seniors	Banked 04/12/2025	324.00						
	Sales Recpts Page 441	324.00	324.00		101			Sales Recpts Page 441
WWMCC	Banked 04/12/2025	190.00						
	Sales Recpts Page 442	190.00	190.00		101			Sales Recpts Page 442
000045	Banked 04/12/2025	366.50						
000045	Seriously Collins	26.50			566		26.50	Seriously Collins
000045	Christmas Memories	135.00			566		135.00	Christmas Memories
000045	Quiz Team	10.00		1.67	1000	501	8.33	Quiz Team
000045	Majesty	59.00			566		59.00	Majesty
000045	We 3 Kings	66.00			566		66.00	We 3 Kings
000045	W. Isaacs	70.00		11.67	1000	501	58.33	Deposit - 120326
Still	Banked 05/12/2025	48.00						
	Sales Recpts Page 439	48.00	48.00		103			Sales Recpts Page 439
SOLAR	Banked 05/12/2025	51,629.40						
SOLAR	Sandridge Solar	51,629.40			1182	405	51,629.40	Solar receipt
WWT	Banked 08/12/2025	25.00						
	Sales Recpts Page 440	25.00	25.00		103			Sales Recpts Page 440
0912	Banked 09/12/2025	375.00						

Receipts for Month 9

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
0912	Santa's Grotto	375.00			566		453.75	Santa's Grotto
					4015	101	-78.75	Santa's Grotto
BACS	Banked 16/12/2025	6,020.00						
BACS	DS:UK	6,020.00			566		6,526.55	DS:UK
					4015	101	-506.55	DS:UK
191225	Banked 19/12/2025	16.20						
	Sales Recpts Page 447	16.20	16.20		103			Sales Recpts Page 447
2212	Banked 22/12/2025	12.50						
2212	C Shackleford	12.50			1020	110	12.50	Unknown receipt C Shackleford
	Banked 23/12/2025	827.85						
0045 B	Makers Market	33.10		5.52	1001	520	27.58	Makers Market
0046	Car Club	9.60		1.60	1001	520	8.00	Car Club
0047	Christmas Fayre	145.85		24.31	1001	520	121.54	Christmas Fayre
0048 B	Car Club	6.70		1.12	1001	520	5.58	Car Club
0049 B	DS:UK	170.60		28.43	1001	520	142.17	DS:UK
0050 B	Car Club	11.40		1.90	1001	520	9.50	Car Club
0051	Christmas Memories	194.70		32.45	1001	520	162.25	Christmas Memories
0052	Quiz	7.40		1.23	1001	520	6.17	Quiz
0053	Rock and Roll	248.50		41.42	1001	520	207.08	Rock and Roll
0047	Banked 23/12/2025	45.00						
0047	Quiz Team	20.00		3.33	1000	501	16.67	Quiz Team
0047	MayorCharity CarolsRoundTree	25.00		4.17	1174	302	20.83	MayorCharity CarolsRoundTree
0047	Banked 23/12/2025	325.00						
	Sales Recpts Page 451	325.00	325.00		101			Sales Recpts Page 451
2312	Banked 23/12/2025	1,435.00						
2312	Neil Sands	1,395.00			566		1,520.55	Neil Sands
					4015	101	-125.55	Neil Sands
2312	Neil Sands extra £40	40.00			566		40.00	Neil Sands extra £40
2912	Banked 29/12/2025	700.00						
	Sales Recpts Page 448	700.00	700.00		103			Sales Recpts Page 448
1	Banked 29/12/2025	25.00						
	Sales Recpts Page 449	25.00	25.00		103			Sales Recpts Page 449
1	Banked 31/12/2025	162.00						
	Sales Recpts Page 450	162.00	162.00		101			Sales Recpts Page 450
	Banked 31/12/2025	2,136.60						
PymntSense	Credit/Debit Card Control Acco	2,136.60			213		2,136.60	Dojo 001 Dec25
	Banked 31/12/2025	926.35						
PymntSns	Credit/Debit Card Control Acco	926.35			213		926.35	Dojo 002 Dec25
	Banked 31/12/2025	1,562.50						
Pymntsns	Credit/Debit Card Control Acco	1,562.50			213		1,562.50	Dojo 003 Dec25

Total Receipts for Month	68,804.20	2,892.20	248.04	65,663.96
Cashbook Totals	<u>274,549.84</u>	<u>2,892.20</u>	<u>248.04</u>	<u>271,409.60</u>

Payments for Month 9

Nominal Ledger

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
01/12/2025	Zen International Ltd	89217	22.80	22.80		501			WiFi - Art House
01/12/2025	Virgin Media	501001	68.40	68.40		501			Virgin - TH
01/12/2025	Water2business	1048605801	375.39	375.39		501			Water - Town Hall
01/12/2025	Water2business	1048605804	27.50	27.50		501			Water - Bowerhill Depot
01/12/2025	Water2business	1048605805	17.09	17.09		501			Water - Market PI Toilets
01/12/2025	Water2business	1048605806	99.41	99.41		501			Water - Roundhouse
01/12/2025	Water2business	7044120901	721.00	721.00		501			Water - Splashpad
02/12/2025	British Gas	722000	1,693.09	1,693.09		501			Electricity - Cafe
03/12/2025	Redhorn Holdings Ltd	UNIT 3 VEN	1,400.00	1,400.00		501			Rent - Bowerhill
03/12/2025	Unity Bank	UNITY	28.62			4017	110	28.62	BACS charge
04/12/2025	BT Group plc	8-000020	87.14	87.14		501			WiFi - KGV
05/12/2025	Tolchards Ltd	4MELKASS	1,293.41	1,293.41		501			AH - Bar Stock
05/12/2025	Water Plus	7003614198	39.08	39.08		501			Water - Milton Rd Allot
08/12/2025	Zen International Ltd	440204	4.26	4.26		501			WiFi - Art House
08/12/2025	Enterprise Flex-E-Rent	MEL006	787.38	787.38		501			Van lease Dec 25
10/12/2025	Office Evolution Ltd	NQA26	54.97	54.97		501			Stationary - TH
10/12/2025	British Gas	6037084822	89.17	89.17		501			Electricity - Toilets
12/12/2025	Wilts Pnsn Fund	DDR	9,797.39			516		9,797.39	Pensions
15/12/2025	Wiltshire Council	466007	1,060.00			4102	201	1,060.00	Non-domestic TH
15/12/2025	Wiltshire Council	50007	861.00			4102	215	861.00	Non-domestic rate - Bowerhill
15/12/2025	Wiltshire Council	444123	536.00			4102	501	536.00	Wiltshire Council
15/12/2025	Office Evolution Ltd	0HMQYNQA2	92.23	92.23		501			Copying - Meter Reading
16/12/2025	Lloyds	LLOYDS CC	91.05			4042	101	8.39	Noun Project
						4106	501	0.66	Parcel Hero
						4909	501	70.00	Wiltshire Council - Premises
						4017	110	12.00	Card charges
16/12/2025	Lloyds	LLOYDSCC Z	150.38			4311	115	49.07	Tesco - Rememb
						4311	115	41.32	Tesco - Rememb
						4150	202	59.99	Screwfix
16/12/2025	Lloyds	LLOYDSCC S	1,552.47		258.74	4042	101	51.31	Adobe
						4332	302	164.00	A. B. Gerrish
						4040	101	74.98	Amazon
						4040	101	357.50	Amazon
						4106	205	82.91	Screwfix
						4042	101	190.00	iStock credits
						4106	205	15.48	Screwfix
						4042	101	5.50	Microsoft - Copilot
						4329	303	29.98	Amazon
						4042	101	41.24	Microsoft - Copilot
						4075	101	98.00	HSQE Ltd
						4338	303	4.96	Amazon
						4106	501	29.97	Amazon
						4304	302	120.45	Little Green Paper Shop - tags
						4040	101	27.45	Amazon

Payments for Month 9

Nominal Ledger

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
16/12/2025	Daisy Communications	NIC34739	53.38	53.38		501			Wifi - Pavillion
16/12/2025	British Gas	423000	33.92	33.92		501			Electricity - Roundhouse
16/12/2025	Fuel Genie	049049	151.22	151.22		501			Fuel - Vehicles
18/12/2025	Mainstream Digital	MEL004DD	482.78	482.78		501			Phones
18/12/2025	West Mercia Energy	S08886	258.11	258.11		501			Electricity - Bath Rd Toilet
19/12/2025	NPower (Yorkshire) Ltd	094001	647.65	647.65		501			Electricity - Blue Pool
19/12/2025	British Gas	6024527671	1,591.30	1,591.30		501			Electricity - AH
19/12/2025	Office Evolution Ltd	0HMQYNQA	22.61	22.61		501			Stationary - TH
19/12/2025	Unity Bank	DDR	28.34			4017	110	28.34	BACS charge
19/12/2025	Wilts Council	DDR	31,803.84			520		31,803.84	Salaries Dec25
22/12/2025	Rentokil Initial	880001	681.34	681.34		501			Pest Control Contracts
22/12/2025	British Gas	602945547	670.82	670.82		501			Gas - TH
22/12/2025	British Gas	6029460	14.99	14.99		501			Gas - AH
22/12/2025	Wilts Council	DDR	11,287.42			515		11,287.42	WC HMRC
22/12/2025	Dojo	DDR	46.41			4015	110	46.41	Card machine charges
22/12/2025	Dojo	DDR	53.92			4015	110	53.92	Card machine charges
22/12/2025	Hutchison 3G	DDR	186.97		31.16	4027	101	155.81	Hutchison 3G
23/12/2025	British Gas	6037114	53.11	53.11		501			Electricity - Market Supply
24/12/2025	Boels Rental Ltd	1821389086	91.20	91.20		501			Barrier Chapter 8
24/12/2025	Wiltshire Council	241225	14,220.27	14,220.27		501			Payroll+HR admin Sept-Dec25
24/12/2025	Microshade VSM	378695	818.16	818.16		501			Hosted App Server NOV25
24/12/2025	Linda De Santiz	MTC008	1,200.00	1,200.00		501			Photography services 2024/25
24/12/2025	J. H. Jones & Sons	5525	6,546.60	6,546.60		501			Grasscutting KGV Park Oct25
24/12/2025	Chloe's Mobile Farm	100741	387.00	387.00		501			Living Nativity 2 hours
24/12/2025	Industrial Door & Gate Solutio	3231	288.00	288.00		501			6 monthly service Toilet doors
24/12/2025	Denman Electrical Wholesalers	9143	3.16	3.16		501			Flourescent tube
24/12/2025	Supermix Sound & Lighting Ltd	11787	2,462.23	2,462.23		501			Xmas lights sound equipt
24/12/2025	Castle Water Ltd	10045	114.85	114.85		501			Bath Road Toilets Water
24/12/2025	The Community Heartbeat Trust	28269	32.34	32.34		501			Replacement light for cabinet
24/12/2025	IDverde Limited	951954-6	2,583.37	2,583.37		501			CR Toilets Market Place Aug 25
24/12/2025	Glove Factory Sudios LLP	1103	601.20	601.20		501			Corporate Day 29/11/25
24/12/2025	HSL Compliance Ltd	52999	450.00	450.00		501			Mains disinfect toilet block
24/12/2025	Unique Signs & Graphics	24621	114.48	114.48		501			Printed banners
24/12/2025	Arborinati Ltd	0376	240.00	240.00		501			Cut tree back from shed
24/12/2025	TJ Van Hire (W&C Inventories t	098/99/105	2,649.73	2,649.73		501			Van hire Peugeot LWB+Sprinter
24/12/2025	Chew Valley Trees Ltd	051/9	418.86	418.86		501			100x trees/saplings
24/12/2025	Gompels Ltd	OCT+NOV	295.80	295.80		501			Parking redemption Nov 25
24/12/2025	SASS Events Ltd	393	187.50	187.50		501			Xmas Lights - Facepaint artist
24/12/2025	Melksham Groundcare Machinery	119-121	767.19	767.19		501			Lawnmower service
24/12/2025	Comax UK Ltd	1521762	231.86	231.86		501			Blue

Payments for Month 9

Nominal Ledger

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
24/12/2025	Wiltshire Publications Ltd	125/159	315.24	315.24		501			rolls+descale+toiletroll MIN 2d Ed Nov25 Qtr page
24/12/2025	The MOT Centre & The Garage on	037409+	96.00	96.00		501			MBSprinter check missing parts
24/12/2025	R. B. Poolman Ltd	69857	552.00	552.00		501			Install 5 sets of taps
24/12/2025	Dojo	DDR	71.29			4015	110	71.29	Card machine charges
24/12/2025	Credit/Debit Card Control Acco	TicketRefu	33.00			213		33.00	Refund S.Buck QueenCandle
24/12/2025	Credit/Debit Card Control Acco	refund	33.00			213		33.00	S.Buck Queencandle
29/12/2025	Wiltshire Council	487994	4,435.00			4102	222	4,435.00	Wiltshire Council
29/12/2025	British Gas	6024527	171.02	171.02		501			Electricity - Bowerhill
30/12/2025	Zen International Ltd	562490	28.80	28.80		501			WiFi - Art House
30/12/2025	British Gas	602452765	489.37	489.37		501			Electricity - Town Hall
31/12/2025	Hills Waste	M43560A	634.12	634.12		501			Waste Collection - AH
31/12/2025	Unity Bank	DDR	40.50			4017	110	40.50	Manual credits charge Dec25
31/12/2025	Unity Bank	DDR	32.10			4017	110	32.10	Service charge Dec25
Total Payments for Month			110,652.60	48,523.90	289.90			61,838.80	
Balance Carried Fwd			163,897.24						
Cashbook Totals			274,549.84	48,523.90	289.90			225,736.04	

Date 21/01/2026

Melksham Town Council Current Year

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Cashbook 12

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Unity - Instant Savings A/c

For Month No: 9

Receipts for Month 9

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
Balance Brought Fwd :		1,003,643.39					1,003,643.39	
	Banked 22/12/2025	12.50						
2212	C Shackleford	12.50			1020	110	12.50	C Shackleford
	2212 Banked 22/12/2025	-12.50						
2212	C Shackleford	-12.50			1020	110	-12.50	Correct wrong CB used
	Credit Banked 31/12/2025	4,976.24						
CreditInt	Unity Bank	4,976.24			1026	110	4,976.24	Unity Bank interest
Total Receipts for Month		4,976.24	0.00	0.00			4,976.24	

Cashbook Totals	<u>1,008,619.63</u>	<u>0.00</u>	<u>0.00</u>	<u>1,008,619.63</u>
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Continued on Page 4

Payments for Month 9		Nominal Ledger					
<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c Centre</u>	<u>£ Amount Transaction Detail</u>
			0.00				
Total Payments for Month			0.00	0.00	0.00		0.00
Balance Carried Fwd			1,008,619.63				
Cashbook Totals			1,008,619.63	0.00	0.00		1,008,619.63

Date 21/01/2026

Melksham Town Council Current Year

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Cashbook 10

User: DAVID

CCLA: Investment

For Month No: 9

Receipts for Month 9

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
Balance Brought Fwd :		728,366.35					728,366.35	
0411	Banked 04/11/2025	2,478.29						
0411	CCLA	2,478.29			1026	110	2,478.29	CCLA interest Nov25
0212	Banked 02/12/2025	2,390.50						
0212	CCLA Investment	2,390.50			1026	110	2,390.50	CCLA interest Dec25
Total Receipts for Month		4,868.79	0.00	0.00			4,868.79	
Cashbook Totals		<u>733,235.14</u>	<u>0.00</u>	<u>0.00</u>			<u>733,235.14</u>	

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Payments for Month 9		Nominal Ledger					
<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c Centre</u>	<u>£ Amount Transaction Detail</u>
			0.00				
Total Payments for Month			0.00	0.00	0.00		0.00
Balance Carried Fwd			733,235.14				
Cashbook Totals			733,235.14	0.00	0.00		733,235.14

Detailed Income & Expenditure by Budget Heading 31/12/25

Month No: 9

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
101 Central Costs								
4000 Salaries ENI & Pension	23,647	182,187	384,500	202,313		202,313	47.4%	
4001 Salaries - Ers NIC	2,922	8,078	0	(8,078)		(8,078)	0.0%	
4002 Salaries - Pension	4,435	12,591	0	(12,591)		(12,591)	0.0%	
4005 Temporary Staff	0	79,427	3,000	(76,427)		(76,427)	2647.6%	
4015 Bank charges - Cards	711	862	0	(862)		(862)	0.0%	
4016 Sundry Office Expenses	0	297	1,200	903	185	718	40.2%	
4021 Stationery	65	487	1,000	513		513	48.7%	
4023 Advertising	0	317	3,000	2,684		2,684	10.6%	
4024 Equipment/furniture	0	233	500	267		267	46.7%	
4026 Photocopier/copying	77	943	1,100	157		157	85.7%	
4027 Telephones and Mobiles	558	3,486	3,600	114		114	96.8%	
4028 Postage	0	0	600	600		600	0.0%	
4029 Subscriptions & Memberships	0	2,360	3,200	840		840	73.8%	
4040 Information Technology/Hardware	460	3,253	5,000	1,747		1,747	65.1%	
4042 Licences/Software	605	13,820	24,000	10,180	7	10,173	57.6%	
4058 Insurance	0	50,428	39,000	(11,428)		(11,428)	129.3%	
4061 Travel & Accommodation	0	557	3,000	2,443		2,443	18.6%	
4075 Training	98	4,064	3,000	(1,064)		(1,064)	135.5%	
4108 Service Contracts	0	58	0	(58)		(58)	0.0%	
4922 DNU - Publicity & Marketing	0	(736)	0	736		736	0.0%	
Central Costs :- Indirect Expenditure	33,578	362,712	475,700	112,988	192	112,796	76.3%	0
Net Expenditure	(33,578)	(362,712)	(475,700)	(112,988)				
110 Corporate Costs								
1020 Miscellaneous Income	63	63	0	(63)			0.0%	
1026 Income Interest	9,845	33,958	25,000	(8,958)			135.8%	
1195 Precept received - Topup GR	0	0	75,000	75,000			0.0%	
Corporate Costs :- Income	9,908	34,021	100,000	65,979			34.0%	0
4015 Bank charges - Cards	172	2,874	0	(2,874)		(2,874)	0.0%	
4017 Bank charges	142	695	2,500	1,805		1,805	27.8%	
4043 HR consultancy	980	4,545	8,000	3,455		3,455	56.8%	
4050 Legal and Professional Fees	0	4,354	10,000	5,646		5,646	43.5%	
4057 Accountancy and Audit	1,207	9,929	4,000	(5,929)		(5,929)	248.2%	
4076 Health & Safety	0	555	3,500	2,945		2,945	15.9%	
4339 Corporate Day	2,326	2,326	0	(2,326)		(2,326)	0.0%	
Corporate Costs :- Indirect Expenditure	4,827	25,277	28,000	2,723	0	2,723	90.3%	0
Net Income over Expenditure	5,081	8,744	72,000	63,256				

Detailed Income & Expenditure by Budget Heading 31/12/25

Month No: 9

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
115 Civic and Democratic								
1016 Receipts - Mayors Reception	0	(204)	0	204			0.0%	
Civic and Democratic :- Income	0	(204)	0	204				0
4030 Town Crier's expenses	0	30	300	270		270	10.0%	
4034 Councillors' training	0	676	1,500	824		824	45.1%	
4062 Election Expenses	0	18,245	20,000	1,755		1,755	91.2%	
4070 Mayor's Allowance	0	0	2,000	2,000		2,000	0.0%	
4085 Civic and Ceremonial	0	450	6,500	6,050		6,050	6.9%	
4311 Remembrance Day	490	1,231	1,500	269	74	195	87.0%	
Civic and Democratic :- Indirect Expenditure	490	20,632	31,800	11,168	74	11,093	65.1%	0
Net Income over Expenditure	(490)	(20,837)	(31,800)	(10,963)				
151 Grants								
4301 Grants	0	1,891	10,000	8,109		8,109	18.9%	
4303 Grant-4Youth	0	10,000	10,000	0		0	100.0%	
4310 Grant Food and River Festival	0	5,000	5,000	0		0	100.0%	
4317 Grant Carnival	0	2,500	2,500	0		0	100.0%	
4330 Grant TIC	0	4,000	4,000	0		0	100.0%	
Grants :- Indirect Expenditure	0	23,391	31,500	8,109	0	8,109	74.3%	0
Net Expenditure	0	(23,391)	(31,500)	(8,109)				
152 Precept								
1176 Precept Received	0	1,192,200	1,192,200	0			100.0%	
Precept :- Income	0	1,192,200	1,192,200	0			100.0%	0
Net Income	0	1,192,200	1,192,200	0				
201 Town Hall								
1034 Income Town Hall Bookings	48	3,320	2,000	(1,320)			166.0%	
Town Hall :- Income	48	3,320	2,000	(1,320)			166.0%	0
4076 Health & Safety	0	3,700	0	(3,700)		(3,700)	0.0%	
4100 Gas	559	1,285	7,500	6,215		6,215	17.1%	
4101 Electricity	458	3,378	6,500	3,122		3,122	52.0%	
4102 Non Domestic Rates	1,060	9,544	11,000	1,456		1,456	86.8%	
4103 Water Rates	375	1,406	2,000	594		594	70.3%	
4104 Window Cleaning	296	1,146	1,500	354		354	76.4%	
4106 Repairs and Maintenance	200	1,778	12,000	10,222	3,035	7,187	40.1%	

Detailed Income & Expenditure by Budget Heading 31/12/25

Month No: 9

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4108 Service Contracts	2,898	7,509	8,500	991	158	833	90.2%	
4151 Tools and Equipment	0	45	0	(45)		(45)	0.0%	
4168 Bus Shelters Cleaning	219	219	0	(219)		(219)	0.0%	
Town Hall :- Indirect Expenditure	6,067	30,007	49,000	18,993	3,193	15,800	67.8%	0

Net Income over Expenditure **(6,019)** **(26,687)** **(47,000)** **(20,313)**

202 Asset and Amenities

1027 Income - Amenity Services	772	2,937	6,000	3,063			48.9%	
1197 Income Memorial Benches+Trees	808	808	0	(808)			0.0%	
Asset and Amenities :- Income	1,580	3,745	6,000	2,255			62.4%	0
4000 Salaries ENI & Pension	10,914	142,452	232,000	89,548		89,548	61.4%	
4001 Salaries - Ers NIC	1,324	3,949	0	(3,949)		(3,949)	0.0%	
4002 Salaries - Pension	2,605	7,805	0	(7,805)		(7,805)	0.0%	
4075 Training	0	508	3,000	2,492		2,492	16.9%	
4106 Repairs and Maintenance	639	4,258	0	(4,258)		(4,258)	0.0%	
4150 Uniform/PPE	60	398	1,000	602		602	39.8%	
4151 Tools and Equipment	0	2,329	2,000	(329)		(329)	116.4%	
4153 Vehicle Running Costs	126	2,248	6,000	3,752		3,752	37.5%	
4156 Vehicle Leasing	1,989	7,146	6,000	(1,146)		(1,146)	119.1%	
4163 DNU - Repairs and Maintenance	0	(705)	2,000	2,705		2,705	(35.2%)	
4165 Maintenance - Play Areas	0	(69)	0	69		69	0.0%	
4167 Street Furniture and Signage	1,041	2,222	6,000	3,778		3,778	37.0%	
4168 Bus Shelters Cleaning	0	478	1,500	1,022		1,022	31.9%	
4177 Churchyard maintenance	0	270	1,000	730		730	27.0%	
4186 Defibrillators	0	1,425	4,000	2,575		2,575	35.6%	
4197 Memorial Benches+Trees	632	632	0	(632)		(632)	0.0%	
Asset and Amenities :- Indirect Expenditure	19,331	175,346	264,500	89,154	0	89,154	66.3%	0

Net Income over Expenditure **(17,750)** **(171,602)** **(258,500)** **(86,898)**

203 Allotments

1045 Income	0	485	6,000	5,515			8.1%	
Allotments :- Income	0	485	6,000	5,515			8.1%	0
4103 Water Rates	39	1,433	0	(1,433)		(1,433)	0.0%	
4106 Repairs and Maintenance	0	963	0	(963)		(963)	0.0%	
4200 DNU - Water Rates	0	0	1,800	1,800		1,800	0.0%	
4201 DNU - Maintenance	0	200	500	300		300	40.0%	
4202 Community Allotments	0	0	500	500		500	0.0%	
Allotments :- Indirect Expenditure	39	2,596	2,800	204	0	204	92.7%	0

Net Income over Expenditure **(39)** **(2,111)** **3,200** **5,311**

Detailed Income & Expenditure by Budget Heading 31/12/25

Month No: 9

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
204 Cafe								
1046 Income - Pavilion	250	3,540	3,000	(540)			118.0%	
1090 Expenses Recovered	4,019	14,257	12,000	(2,257)			118.8%	
Cafe :- Income	4,269	17,797	15,000	(2,797)			118.6%	0
4101 Electricity	1,411	12,542	0	(12,542)		(12,542)	0.0%	
4103 Water Rates	0	1,094	0	(1,094)		(1,094)	0.0%	
4106 Repairs and Maintenance	0	270	0	(270)		(270)	0.0%	
4108 Service Contracts	158	670	0	(670)		(670)	0.0%	
4250 WiFi - Pavilion	44	400	1,300	900		900	30.8%	
4252 DNU - Electricity	0	0	12,000	12,000		12,000	0.0%	
4254 DNU - Water	0	0	2,500	2,500		2,500	0.0%	
4255 Fire Safety Checks	0	305	1,000	695		695	30.5%	
4256 DNU - Maintenance	0	0	2,500	2,500		2,500	0.0%	
Cafe :- Indirect Expenditure	1,614	15,281	19,300	4,019	0	4,019	79.2%	0
Net Income over Expenditure	2,655	2,516	(4,300)	(6,816)				
205 Public Toilets - Market Place								
1060 Contribution - MWPC	0	5,000	5,000	0			100.0%	
Public Toilets - Market Place :- Income	0	5,000	5,000	0			100.0%	0
4101 Electricity	74	636	1,500	864		864	42.4%	
4103 Water Rates	17	965	2,000	1,035		1,035	48.3%	
4106 Repairs and Maintenance	238	381	1,500	1,119		1,119	25.4%	
4180 Cleaning	698	5,779	7,500	1,721		1,721	77.1%	
Public Toilets - Market Place :- Indirect Expenditure	1,028	7,761	12,500	4,739	0	4,739	62.1%	0
Net Income over Expenditure	(1,028)	(2,761)	(7,500)	(4,739)				
206 Public Toilets - Bath Road								
4101 Electricity	107	927	1,200	273		273	77.2%	
4103 Water Rates	1,446	728	2,000	1,272		1,272	36.4%	
4106 Repairs and Maintenance	0	445	500	55		55	89.0%	
4180 Cleaning	571	4,528	8,000	3,472		3,472	56.6%	
Public Toilets - Bath Road :- Indirect Expenditure	2,123	6,628	11,700	5,072	0	5,072	56.7%	0
Net Expenditure	(2,123)	(6,628)	(11,700)	(5,072)				
207 Public Toilets - KGV								
4180 Cleaning	0	884	0	(884)		(884)	0.0%	
Public Toilets - KGV :- Indirect Expenditure	0	884	0	(884)	0	(884)		0
Net Expenditure	0	(884)	0	884				

Detailed Income & Expenditure by Budget Heading 31/12/25

Month No: 9

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
210 Corporate Properties								
1040 Income 31 Market Place	583	5,250	7,000	1,750			75.0%	
1048 Income Art House Cafe	500	4,500	6,000	1,500			75.0%	
Corporate Properties :- Income	1,083	9,750	13,000	3,250			75.0%	0
Net Income	1,083	9,750	13,000	3,250				
211 Art House								
4108 Service Contracts	0	0	600	600		600	0.0%	
4175 WiFi	47	164	225	61		61	72.9%	
Art House :- Indirect Expenditure	47	164	825	661	0	661	19.9%	0
Net Expenditure	(47)	(164)	(825)	(661)				
212 Round House								
4076 Health & Safety	0	184	0	(184)		(184)	0.0%	
4101 Electricity	32	300	400	100		100	75.0%	
4103 Water Rates	99	208	200	(8)		(8)	103.8%	
4106 Repairs and Maintenance	203	282	250	(32)		(32)	112.7%	
Round House :- Indirect Expenditure	334	974	850	(124)	0	(124)	114.5%	0
Net Expenditure	(334)	(974)	(850)	124				
213 31 Market Place								
4106 Repairs and Maintenance	0	7,963	30,000	22,037		22,037	26.5%	
31 Market Place :- Indirect Expenditure	0	7,963	30,000	22,037	0	22,037	26.5%	0
Net Expenditure	0	(7,963)	(30,000)	(22,037)				
215 Depot								
4058 Insurance	0	0	500	500		500	0.0%	
4076 Health & Safety	0	0	300	300		300	0.0%	
4101 Electricity	163	708	1,800	1,092		1,092	39.3%	
4102 Non Domestic Rates	861	5,153	5,000	(153)		(153)	103.1%	
4103 Water Rates	28	256	300	45		45	85.2%	
4106 Repairs and Maintenance	27	767	1,000	233		233	76.7%	
4160 Leasing	1,167	10,500	15,600	5,100		5,100	67.3%	
4184 Fire security: Unit	0	456	300	(156)		(156)	152.0%	
Depot :- Indirect Expenditure	2,245	17,839	24,800	6,961	0	6,961	71.9%	0
Net Expenditure	(2,245)	(17,839)	(24,800)	(6,961)				

Detailed Income & Expenditure by Budget Heading 31/12/25

Month No: 9

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>220 Play Areas and Open Spaces</u>								
4157 Grasscutting and Ground Maint	5,258	18,964	32,000	13,037		13,037	59.3%	
4158 Replacement Play Equipment	0	500	64,000	63,500		63,500	0.8%	
4165 Maintenance - Play Areas	0	536	10,000	9,464		9,464	5.4%	
4169 Tree Works	0	626	2,000	1,374		1,374	31.3%	
4179 Tree Planting and Ecology	26	597	0	(597)		(597)	0.0%	
4193 Rospa checks: Play areas	0	1,120	1,600	480		480	70.0%	
Play Areas and Open Spaces :- Indirect Expenditure	5,284	22,343	109,600	87,257	0	87,257	20.4%	0
Net Expenditure	(5,284)	(22,343)	(109,600)	(87,257)				
<u>221 King George V Park/Splashpad</u>								
4101 Electricity	139	1,113	5,000	3,887		3,887	22.3%	
4103 Water Rates	721	5,427	0	(5,427)		(5,427)	0.0%	
4106 Repairs and Maintenance	0	14,383	15,711	1,328		1,328	91.6%	13,711
4108 Service Contracts	2,865	18,430	12,000	(6,430)	158	(6,589)	154.9%	
4199 Chemicals	0	1,227	2,000	773		773	61.4%	
4913 DNU - Water	0	0	6,000	6,000		6,000	0.0%	
King George V Park/Splashpad :- Indirect Expenditure	3,726	40,582	40,711	129	158	(29)	100.1%	13,711
Net Expenditure	(3,726)	(40,582)	(40,711)	(129)				
6000 plus Transfers from EMR	0	13,711	0	(13,711)				
Movement to/(from) Gen Reserve	(3,726)	(26,871)	(40,711)	(13,840)				
<u>222 Blue Pool</u>								
4100 Gas	0	382	0	(382)		(382)	0.0%	
4101 Electricity	617	2,831	0	(2,831)		(2,831)	0.0%	
4102 Non Domestic Rates	4,435	25,503	0	(25,503)		(25,503)	0.0%	
4103 Water Rates	0	52	0	(52)		(52)	0.0%	
4308 CCTV	0	4,138	0	(4,138)		(4,138)	0.0%	
Blue Pool :- Indirect Expenditure	5,052	32,905	0	(32,905)	0	(32,905)		0
Net Expenditure	(5,052)	(32,905)	0	32,905				
<u>302 Projects</u>								
1050 Grants Received	0	32,525	0	(32,525)			0.0%	
1052 Christmas Market Stalls	591	2,557	2,500	(57)			102.3%	
1059 Sponsorship	0	0	5,000	5,000			0.0%	
1089 Income-Hanging Baskets	0	(214)	0	214			0.0%	

Detailed Income & Expenditure by Budget Heading 31/12/25

Month No: 9

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
1174 Christmas Income	599	599	0	(599)			0.0%	
1189 Proms in Park (Vendors)	0	(108)	1,000	1,108			(10.8%)	
1193 Wiltshire Town Programme Grant	0	53,816	50,000	(3,816)			107.6%	
Projects :- Income	1,190	89,174	58,500	(30,674)			152.4%	0
4074 Neighbourhood Plan	0	12,921	2,825	(10,096)		(10,096)	457.4%	
4078 Community Projects	0	110	2,000	1,890		1,890	5.5%	
4080 Melksham Garden Competition	0	0	350	350		350	0.0%	
4092 Park Yoga	0	0	1,400	1,400		1,400	0.0%	
4304 Christmas Lights	5,199	21,045	19,000	(2,045)		(2,045)	110.8%	
4313 Holiday Activities	0	2,387	0	(2,387)		(2,387)	0.0%	
4322 Age UK Project Worker	0	9,485	11,500	2,015		2,015	82.5%	
4329 VE Day Celebration	0	105	1,500	1,396		1,396	7.0%	
4332 Wiltshire Town Programme Exp	1,030	23,230	50,000	26,770		26,770	46.5%	
4333 Carols Round the Tree	250	573	1,000	428		428	57.3%	
4334 Youth Council	0	0	1,500	1,500		1,500	0.0%	
4336 Sensory Garden	0	5,230	11,000	5,770		5,770	47.5%	
4954 PA and Lighting Costs	0	2,002	0	(2,002)		(2,002)	0.0%	
Projects :- Indirect Expenditure	6,479	77,087	102,075	24,988	0	24,988	75.5%	0
Net Income over Expenditure	(5,290)	12,087	(43,575)	(55,662)				
303 Events								
1189 Proms in Park (Vendors)	0	755	0	(755)			0.0%	
Events :- Income	0	755	0	(755)				0
4080 Melksham Garden Competition	0	230	0	(230)		(230)	0.0%	
4093 Proms in Park	0	3,411	10,000	6,590		6,590	34.1%	
4313 Holiday Activities	0	1,574	5,000	3,426		3,426	31.5%	
4329 VE Day Celebration	30	4,428	0	(4,428)		(4,428)	0.0%	
4335 Town Events	0	0	10,000	10,000		10,000	0.0%	
4337 General Events	0	0	5,000	5,000		5,000	0.0%	
4338 Christmas Elf Trail	5	5	0	(5)		(5)	0.0%	
Events :- Indirect Expenditure	35	9,648	30,000	20,352	0	20,352	32.2%	0
Net Income over Expenditure	(35)	(8,893)	(30,000)	(21,107)				
310 East Melksham Community Hall								
4050 Legal and Professional Fees	0	0	50,000	50,000		50,000	0.0%	
East Melksham Community Hall :- Indirect Expenditure	0	0	50,000	50,000	0	50,000	0.0%	0
Net Expenditure	0	0	(50,000)	(50,000)				

Detailed Income & Expenditure by Budget Heading 31/12/25

Month No: 9

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
403 Economic Dev. and Planning								
1089 Income-Hanging Baskets	0	1,354	1,500	146			90.3%	
Economic Dev. and Planning :- Income	0	1,354	1,500	146			90.3%	0
4071 Town Floral Displays	0	4,957	6,500	1,543		1,543	76.3%	
4308 CCTV	0	0	8,000	8,000		8,000	0.0%	
4309 Newsletter	0	0	5,000	5,000		5,000	0.0%	
4354 Parking Scheme	0	1,100	1,000	(100)		(100)	110.0%	
4356 LHFIG	0	10,000	5,000	(5,000)		(5,000)	200.0%	
Economic Dev. and Planning :- Indirect Expenditure	0	16,057	25,500	9,443	0	9,443	63.0%	0
Net Income over Expenditure	0	(14,703)	(24,000)	(9,297)				
405 Solar Farm Projects								
1182 Solar money received	51,629	51,629	50,000	(1,629)			103.3%	
Solar Farm Projects :- Income	51,629	51,629	50,000	(1,629)			103.3%	0
4500 Solar Money Projects	0	10,000	50,000	40,000		40,000	20.0%	
Solar Farm Projects :- Indirect Expenditure	0	10,000	50,000	40,000	0	40,000	20.0%	0
Net Income over Expenditure	51,629	41,629	0	(41,629)				
501 Assembly Hall								
1000 Income-Assembly Hall Lettings	4,240	37,315	30,000	(7,315)			124.4%	
Assembly Hall :- Income	4,240	37,315	30,000	(7,315)			124.4%	0
4000 Salaries ENI & Pension	4,814	83,148	100,000	16,852		16,852	83.1%	
4001 Salaries - Ers NIC	541	1,911	0	(1,911)		(1,911)	0.0%	
4002 Salaries - Pension	262	1,641	0	(1,641)		(1,641)	0.0%	
4023 Advertising	243	2,381	0	(2,381)	333	(2,714)	0.0%	
4075 Training	0	768	600	(168)		(168)	128.1%	
4076 Health & Safety	0	34	0	(34)		(34)	0.0%	
4100 Gas	12	115	0	(115)		(115)	0.0%	
4101 Electricity	1,326	10,316	0	(10,316)		(10,316)	0.0%	
4102 Non Domestic Rates	536	7,422	0	(7,422)		(7,422)	0.0%	
4103 Water Rates	0	4,955	0	(4,955)		(4,955)	0.0%	
4106 Repairs and Maintenance	31	491	0	(491)		(491)	0.0%	
4108 Service Contracts	828	5,303	0	(5,303)		(5,303)	0.0%	
4900 DNU - Uniforms	0	0	500	500		500	0.0%	
4903 Bar Stock Purchases	(969)	6,917	0	(6,917)	3,378	(10,295)	0.0%	
4905 Cleaning Materials	166	1,265	2,500	1,235		1,235	50.6%	
4907 DNU -Stationery/Printing/Post.	0	0	150	150		150	0.0%	

Detailed Income & Expenditure by Budget Heading 31/12/25

Month No: 9

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4909 Licences	70	4,690	5,500	810		810	85.3%	
4911 DNU - Electricity	0	0	17,000	17,000		17,000	0.0%	
4912 DNU - Gas	0	0	100	100		100	0.0%	
4913 DNU - Water	0	0	3,000	3,000		3,000	0.0%	
4914 DNU - Rates	0	0	9,500	9,500		9,500	0.0%	
4915 DNU - Equipment	0	2,143	2,500	357		357	85.7%	
4916 DNU -Maintenance-Equipment	0	205	5,000	4,795		4,795	4.1%	
4917 Service Contracts	0	373	8,400	8,027	158	7,869	6.3%	
4918 DNU - Maintenance	0	147	5,000	4,853		4,853	2.9%	
4919 Films: expenses and contract	0	2	0	(2)		(2)	0.0%	
4922 DNU - Publicity & Marketing	0	(246)	6,000	6,246		6,246	(4.1%)	
4927 Stocktaking	0	260	600	340	130	210	65.0%	
4954 PA and Lighting Costs	310	1,910	0	(1,910)	100	(2,010)	0.0%	
4958 Event Security	165	331	0	(331)	100	(431)	0.0%	
Assembly Hall :- Indirect Expenditure	8,335	136,480	166,350	29,870	4,199	25,671	84.6%	0
Net Income over Expenditure	(4,095)	(99,165)	(136,350)	(37,185)				
<u>510 DNU - Assembly Hall Events</u>								
1004 Film shows	0	49	300	251			16.3%	
1173 Live Shows - Hall Hire	0	503	20,000	19,497			2.5%	
DNU - Assembly Hall Events :- Income	0	552	20,300	19,748			2.7%	0
4954 PA and Lighting Costs	0	(708)	0	708		708	0.0%	
4958 Event Security	0	(157)	0	157		157	0.0%	
4960 Live entertainment:	0	0	2,500	2,500		2,500	0.0%	
DNU - Assembly Hall Events :- Indirect Expenditure	0	(865)	2,500	3,365	0	3,365	(34.6%)	0
Net Income over Expenditure	0	1,417	17,800	16,383				
<u>520 DNU - Ass Hall Bar/Catering</u>								
1001 Income-Assembly Hall Bar	3,129	30,385	43,500	13,115			69.9%	
DNU - Ass Hall Bar/Catering :- Income	3,129	30,385	43,500	13,115			69.9%	0
4903 Bar Stock Purchases	0	0	22,000	22,000	15	21,985	0.1%	
DNU - Ass Hall Bar/Catering :- Indirect Expenditure	0	0	22,000	22,000	15	21,985	0.1%	0
Net Income over Expenditure	3,129	30,385	21,500	(8,885)				
<u>901 Earmarked Reserves</u>								
9202 Unplanned Maintenance	0	0	10,000	10,000		10,000	0.0%	
9244 Major Projects Reserve	0	0	50,000	50,000		50,000	0.0%	

Detailed Income & Expenditure by Budget Heading 31/12/25

Month No: 9

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
9245 Solar Money	0	12,000	0	(12,000)		(12,000)	0.0%	
Earmarked Reserves :- Indirect Expenditure	0	12,000	60,000	48,000	0	48,000	20.0%	0
Net Expenditure	0	(12,000)	(60,000)	(48,000)				
<u>902 Sinking Funds</u>								
9234 Splashpad - KGV	0	0	5,000	5,000		5,000	0.0%	
Sinking Funds :- Indirect Expenditure	0	0	5,000	5,000	0	5,000	0.0%	0
Net Expenditure	0	0	(5,000)	(5,000)				
Grand Totals:- Income	77,076	1,477,278	1,543,000	65,722			95.7%	
Expenditure	100,632	1,053,694	1,647,011	593,317	7,832	585,485	64.5%	
Net Income over Expenditure	(23,556)	423,584	(104,011)	(527,595)				
plus Transfers from EMR	0	13,711	0	(13,711)				
Movement to/(from) Gen Reserve	(23,556)	437,295	(104,011)	(541,306)				

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Annual Budget - By Centre (Actual YTD Month 10)

Note: Budget 2025/2026

		<u>Budget 2024/2025</u>		<u>Budget 2025/2026</u>				<u>Budget 2026/2027</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
101	Central Costs									
4000	Salaries ENI & Pension	225,000	452,982	384,500	182,187	0	0	0	0	0
4001	Salaries - Ers NIC	0	0	0	8,078	0	0	0	0	0
4002	Salaries - Pension	0	0	0	12,591	0	0	0	0	0
4005	Temporary Staff	0	15,541	3,000	79,427	0	0	0	0	0
4015	Bank charges - Cards	0	0	0	862	0	0	0	0	0
4016	Sundry Office Expenses	0	1,203	1,200	297	0	185	0	0	0
4021	Stationery	1,000	1,050	1,000	487	0	0	0	0	0
4023	Advertising	3,000	7,890	3,000	317	0	0	0	0	0
4024	Equipment/furniture	1,000	24	500	233	0	0	0	0	0
4026	Photocopier/copying	1,000	1,141	1,100	943	0	0	0	0	0
4027	Telephones and Mobiles	2,500	3,855	3,600	3,486	0	0	0	0	0
4028	Postage	500	173	600	0	0	0	0	0	0
4029	Subscriptions & Memberships	3,000	2,517	3,200	2,360	0	0	0	0	0
4032	Market Charter Anniversary	0	304	0	0	0	0	0	0	0
4040	Infomation Technology/Hardware	5,000	6,528	5,000	3,253	0	0	0	0	0
4042	Licences/Software	6,000	20,907	24,000	13,820	0	7	0	0	0
4058	Insurance	38,000	38,578	39,000	50,428	0	0	0	0	0
4061	Travel & Accommodation	300	5,241	3,000	557	0	0	0	0	0
4075	Training	2,500	494	3,000	4,064	0	0	0	0	0
4108	Service Contracts	0	0	0	58	0	0	0	0	0
4922	DNU - Publicity & Marketing	0	1,548	0	-736	0	0	0	0	0
	Overhead Expenditure	288,800	559,975	475,700	362,712	0	192	0	0	0
6000	plus Transfers from EMR	0	2,400	0	0	0	0	0	0	0

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Annual Budget - By Centre (Actual YTD Month 10)

Note: Budget 2025/2026

		<u>Budget 2024/2025</u>		<u>Budget 2025/2026</u>				<u>Budget 2026/2027</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Movement to/(from) Gen Reserve		<u>(288,800)</u>	<u>(557,575)</u>	<u>(475,700)</u>	<u>(362,712)</u>	<u>0</u>		<u>0</u>		
110	Corporate Costs									
1020	Miscellaneous Income	0	0	0	63	0	0	0	0	0
1026	Income Interest	1,000	16,230	25,000	33,958	0	0	0	0	0
1176	Precept Received	1,047,270	1,047,270	0	0	0	0	0	0	0
1195	Precept received - Topup GR	0	0	75,000	0	0	0	0	0	0
	Total Income	<u>1,048,270</u>	<u>1,063,500</u>	<u>100,000</u>	<u>34,021</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
4015	Bank charges - Cards	0	0	0	2,874	0	0	0	0	0
4017	Bank charges	500	5,140	2,500	695	0	0	0	0	0
4043	HR consultancy	6,000	13,625	8,000	4,545	0	0	0	0	0
4050	Legal and Professional Fees	7,000	23,356	10,000	4,354	0	0	0	0	0
4057	Accountancy and Audit	5,000	3,497	4,000	9,929	0	0	0	0	0
4076	Health & Safety	3,500	6,240	3,500	555	0	0	0	0	0
4339	Corporate Day	0	0	0	2,326	0	0	0	0	0
	Overhead Expenditure	<u>22,000</u>	<u>51,858</u>	<u>28,000</u>	<u>25,277</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Movement to/(from) Gen Reserve		<u>1,026,270</u>	<u>1,011,642</u>	<u>72,000</u>	<u>8,744</u>	<u>0</u>		<u>0</u>		
115	Civic and Democratic									
1016	Receipts - Mayors Reception	0	3,853	0	-204	0	0	0	0	0
	Total Income	<u>0</u>	<u>3,853</u>	<u>0</u>	<u>-204</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
4030	Town Crier's expenses	300	105	300	30	0	0	0	0	0
4034	Councillors' training	0	960	1,500	676	0	0	0	0	0

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Melksham Town Council Current Year
Annual Budget - By Centre (Actual YTD Month 10)
Note: Budget 2025/2026

		<u>Budget 2024/2025</u>		<u>Budget 2025/2026</u>				<u>Budget 2026/2027</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4062	Election Expenses	8,000	22,489	20,000	18,245	0	0	0	0	0
4070	Mayor's Allowance	1,000	84	2,000	0	0	0	0	0	0
4085	Civic and Ceremonial	3,000	8,766	6,500	450	0	0	0	0	0
4311	Remembrance Day	1,500	1,665	1,500	1,231	0	74	0	0	0
Overhead Expenditure		13,800	34,068	31,800	20,632	0	74	0	0	0
Movement to/(from) Gen Reserve		(13,800)	(30,215)	(31,800)	(20,837)	0		0		
151	Grants									
4301	Grants	16,000	18,539	10,000	1,891	0	0	0	0	0
4303	Grant-4Youth	10,000	10,000	10,000	10,000	0	0	0	0	0
4306	Grant Party in the Park	3,000	0	0	0	0	0	0	0	0
4310	Grant Food and River Festival	5,000	5,000	5,000	5,000	0	0	0	0	0
4317	Grant Carnival	0	2,500	2,500	2,500	0	0	0	0	0
4322	Age UK Project Worker	0	12,000	0	0	0	0	0	0	0
4324	The Friends of Canberra Park	0	7,988	0	0	0	0	0	0	0
4330	Grant TIC	4,000	4,000	4,000	4,000	0	0	0	0	0
Overhead Expenditure		38,000	60,027	31,500	23,391	0	0	0	0	0
6000	plus Transfers from EMR	0	7,988	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve		(38,000)	(52,039)	(31,500)	(23,391)	0		0		
152	Precept									
1176	Precept Received	0	0	1,192,200	1,192,200	0	0	0	0	0
Total Income		0	0	1,192,200	1,192,200	0	0	0	0	0
Movement to/(from) Gen Reserve		0	0	1,192,200	1,192,200	0		0		

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Melksham Town Council Current Year
Annual Budget - By Centre (Actual YTD Month 10)
Note: Budget 2025/2026

		<u>Budget 2024/2025</u>		<u>Budget 2025/2026</u>				<u>Budget 2026/2027</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
201	Town Hall									
1034	Income Town Hall Bookings	2,000	3,185	2,000	3,320	0	0	0	0	0
	Total Income	2,000	3,185	2,000	3,320	0	0	0	0	0
4076	Health & Safety	0	0	0	3,700	0	0	0	0	0
4100	Gas	7,200	4,512	7,500	1,285	0	0	0	0	0
4101	Electricity	6,000	4,917	6,500	3,378	0	0	0	0	0
4102	Non Domestic Rates	11,000	10,604	11,000	9,544	0	0	0	0	0
4103	Water Rates	2,000	1,258	2,000	1,406	0	0	0	0	0
4104	Window Cleaning	1,800	1,492	1,500	1,146	0	0	0	0	0
4106	Repairs and Maintenance	6,000	15,367	12,000	1,778	0	3,035	0	0	0
4108	Service Contracts	8,000	6,217	8,500	7,509	0	158	0	0	0
4151	Tools and Equipment	0	0	0	45	0	0	0	0	0
4168	Bus Shelters Cleaning	0	0	0	219	0	0	0	0	0
	Overhead Expenditure	42,000	44,367	49,000	30,007	0	3,193	0	0	0
	Movement to/(from) Gen Reserve	(40,000)	(41,183)	(47,000)	(26,687)	0		0		
202	Asset and Amenities									
1027	Income - Amenity Services	4,500	10,425	6,000	2,937	0	0	0	0	0
1197	Income Memorial Benches+Trees	0	0	0	808	0	0	0	0	0
	Total Income	4,500	10,425	6,000	3,745	0	0	0	0	0
4000	Salaries ENI & Pension	275,000	289,147	232,000	142,452	0	0	0	0	0
4001	Salaries - Ers NIC	0	0	0	3,949	0	0	0	0	0
4002	Salaries - Pension	0	0	0	7,805	0	0	0	0	0

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14:00 Annual Budget - By Centre (Actual YTD Month 10)

Note: Budget 2025/2026

		<u>Budget 2024/2025</u>		<u>Budget 2025/2026</u>				<u>Budget 2026/2027</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4027	Telephones and Mobiles	1,500	0	0	0	0	0	0	0	0
4075	Training	3,000	0	3,000	508	0	0	0	0	0
4106	Repairs and Maintenance	0	0	0	4,258	0	0	0	0	0
4150	Uniform/PPE	1,000	250	1,000	398	0	0	0	0	0
4151	Tools and Equipment	2,000	1,960	2,000	2,329	0	0	0	0	0
4153	Vehicle Running Costs	6,000	5,664	6,000	2,248	0	0	0	0	0
4156	Vehicle Leasing	11,000	6,331	6,000	7,146	0	0	0	0	0
4163	DNU - Repairs and Maintenance	6,000	2,155	2,000	-705	0	0	0	0	0
4165	Maintenance - Play Areas	0	634	0	-69	0	0	0	0	0
4167	Street Furniture and Signage	6,000	4,689	6,000	2,222	0	0	0	0	0
4168	Bus Shelters Cleaning	0	836	1,500	478	0	0	0	0	0
4177	Churchyard maintenance	1,000	0	1,000	270	0	0	0	0	0
4186	Defibrillators	4,000	1,100	4,000	1,425	0	0	0	0	0
4196	Container storage	1,500	0	0	0	0	0	0	0	0
4197	Memorial Benches+Trees	0	0	0	632	0	0	0	0	0
Overhead Expenditure		318,000	312,765	264,500	175,346	0	0	0	0	0
Movement to/(from) Gen Reserve		(313,500)	(302,341)	(258,500)	(171,602)	0		0		
203	Allotments									
1045	Income	7,000	4,775	6,000	485	0	0	0	0	0
Total Income		7,000	4,775	6,000	485	0	0	0	0	0
4103	Water Rates	0	0	0	1,433	0	0	0	0	0
4106	Repairs and Maintenance	0	0	0	963	0	0	0	0	0
4200	DNU - Water Rates	1,800	1,560	1,800	0	0	0	0	0	0

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Annual Budget - By Centre (Actual YTD Month 10)

Note: Budget 2025/2026

		<u>Budget 2024/2025</u>		<u>Budget 2025/2026</u>				<u>Budget 2026/2027</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4201	DNU - Maintenance	4,000	0	500	200	0	0	0	0	0
4202	Community Allotments	0	0	500	0	0	0	0	0	0
Overhead Expenditure		5,800	1,560	2,800	2,596	0	0	0	0	0
Movement to/(from) Gen Reserve		1,200	3,215	3,200	(2,111)	0		0		
204	Cafe									
1046	Income - Pavilion	0	2,529	3,000	3,540	0	0	0	0	0
1090	Expenses Recovered	17,500	11,809	12,000	14,257	0	0	0	0	0
Total Income		17,500	14,337	15,000	17,797	0	0	0	0	0
4101	Electricity	0	0	0	12,542	0	0	0	0	0
4103	Water Rates	0	0	0	1,094	0	0	0	0	0
4106	Repairs and Maintenance	0	0	0	270	0	0	0	0	0
4108	Service Contracts	0	0	0	670	0	0	0	0	0
4250	WiFi - Pavilion	1,000	889	1,300	400	0	0	0	0	0
4252	DNU - Electricity	12,000	19,805	12,000	0	0	0	0	0	0
4254	DNU - Water	2,500	1,860	2,500	0	0	0	0	0	0
4255	Fire Safety Checks	400	859	1,000	305	0	0	0	0	0
4256	DNU - Maintenance	2,000	2,040	2,500	0	0	0	0	0	0
Overhead Expenditure		17,900	25,452	19,300	15,281	0	0	0	0	0
Movement to/(from) Gen Reserve		(400)	(11,114)	(4,300)	2,516	0		0		
205	Public Toilets - Market Place									
1060	Contribution - MWPC	5,000	0	5,000	5,000	0	0	0	0	0
Total Income		5,000	0	5,000	5,000	0	0	0	0	0

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Melksham Town Council Current Year
Annual Budget - By Centre (Actual YTD Month 10)
Note: Budget 2025/2026

		<u>Budget 2024/2025</u>		<u>Budget 2025/2026</u>				<u>Budget 2026/2027</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4101	Electricity	2,200	852	1,500	636	0	0	0	0	0
4103	Water Rates	3,000	969	2,000	965	0	0	0	0	0
4106	Repairs and Maintenance	1,000	1,734	1,500	381	0	0	0	0	0
4180	Cleaning	7,000	7,112	7,500	6,896	0	0	0	0	0
Overhead Expenditure		13,200	10,667	12,500	8,878	0	0	0	0	0
Movement to/(from) Gen Reserve		(8,200)	(10,667)	(7,500)	(3,878)	0		0		
206	Public Toilets - Bath Road									
4101	Electricity	1,700	1,421	1,200	927	0	0	0	0	0
4103	Water Rates	2,000	3,369	2,000	728	0	0	0	0	0
4106	Repairs and Maintenance	1,000	8	500	445	0	0	0	0	0
4180	Cleaning	7,000	7,870	8,000	5,395	0	0	0	0	0
Overhead Expenditure		11,700	12,668	11,700	7,495	0	0	0	0	0
Movement to/(from) Gen Reserve		(11,700)	(12,668)	(11,700)	(7,495)	0		0		
207	Public Toilets - KGV									
4180	Cleaning	0	0	0	1,317	0	0	0	0	0
Overhead Expenditure		0	0	0	1,317	0	0	0	0	0
Movement to/(from) Gen Reserve		0	0	0	(1,317)	0		0		
210	Corporate Properties									
1040	Income 31 Market Place	7,000	7,075	7,000	5,250	0	0	0	0	0
1048	Income Art House Cafe	6,700	6,161	6,000	4,500	0	0	0	0	0
Total Income		13,700	13,236	13,000	9,750	0	0	0	0	0

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Melksham Town Council Current Year
Annual Budget - By Centre (Actual YTD Month 10)
Note: Budget 2025/2026

		<u>Budget 2024/2025</u>		<u>Budget 2025/2026</u>				<u>Budget 2026/2027</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Movement to/(from) Gen Reserve		<u>13,700</u>	<u>13,236</u>	<u>13,000</u>	<u>9,750</u>	<u>0</u>		<u>0</u>		
211 Art House										
4108	Service Contracts	0	905	600	0	0	0	0	0	0
4175	WiFi	750	476	225	164	0	0	0	0	0
Overhead Expenditure		<u>750</u>	<u>1,381</u>	<u>825</u>	<u>164</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Movement to/(from) Gen Reserve		<u>(750)</u>	<u>(1,381)</u>	<u>(825)</u>	<u>(164)</u>	<u>0</u>		<u>0</u>		
212 Round House										
4076	Health & Safety	0	0	0	184	0	0	0	0	0
4101	Electricity	400	388	400	300	0	0	0	0	0
4103	Water Rates	200	214	200	208	0	0	0	0	0
4106	Repairs and Maintenance	250	448	250	282	0	0	0	0	0
Overhead Expenditure		<u>850</u>	<u>1,049</u>	<u>850</u>	<u>974</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Movement to/(from) Gen Reserve		<u>(850)</u>	<u>(1,049)</u>	<u>(850)</u>	<u>(974)</u>	<u>0</u>		<u>0</u>		
213 31 Market Place										
4106	Repairs and Maintenance	1,000	1,093	30,000	7,963	0	0	0	0	0
4108	Service Contracts	1,000	0	0	0	0	0	0	0	0
Overhead Expenditure		<u>2,000</u>	<u>1,093</u>	<u>30,000</u>	<u>7,963</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Movement to/(from) Gen Reserve		<u>(2,000)</u>	<u>(1,093)</u>	<u>(30,000)</u>	<u>(7,963)</u>	<u>0</u>		<u>0</u>		
215 Depot										
4058	Insurance	0	330	500	0	0	0	0	0	0
4076	Health & Safety	0	0	300	0	0	0	0	0	0

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Melksham Town Council Current Year
Annual Budget - By Centre (Actual YTD Month 10)
Note: Budget 2025/2026

		<u>Budget 2024/2025</u>		<u>Budget 2025/2026</u>				<u>Budget 2026/2027</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4101	Electricity	1,800	1,432	1,800	708	0	0	0	0	0
4102	Non Domestic Rates	5,000	6,278	5,000	5,153	0	0	0	0	0
4103	Water Rates	250	324	300	256	0	0	0	0	0
4106	Repairs and Maintenance	2,000	1,869	1,000	767	0	0	0	0	0
4160	Leasing	15,600	12,350	15,600	10,500	0	0	0	0	0
4184	Fire security: Unit	300	96	300	456	0	0	0	0	0
Overhead Expenditure		24,950	22,679	24,800	17,839	0	0	0	0	0
Movement to/(from) Gen Reserve		(24,950)	(22,679)	(24,800)	(17,839)	0		0		
220	Play Areas and Open Spaces									
1050	Grants Received	0	58,182	0	0	0	0	0	0	0
Total Income		0	58,182	0	0	0	0	0	0	0
4157	Grasscutting and Ground Maint	25,000	39,104	32,000	18,964	0	0	0	0	0
4158	Replacement Play Equipment	0	74,431	64,000	500	0	0	0	0	0
4165	Maintenance - Play Areas	10,000	835	10,000	536	0	0	0	0	0
4169	Tree Works	4,000	0	2,000	626	0	0	0	0	0
4179	Tree Planting and Ecology	10,000	660	0	597	0	0	0	0	0
4193	Rospa checks: Play areas	1,600	0	1,600	1,120	0	0	0	0	0
Overhead Expenditure		50,600	115,030	109,600	22,343	0	0	0	0	0
Movement to/(from) Gen Reserve		(50,600)	(56,849)	(109,600)	(22,343)	0		0		
221	King George V Park/Splashpad									
4101	Electricity	7,000	926	5,000	1,113	0	0	0	0	0
4103	Water Rates	0	0	0	5,427	0	0	0	0	0

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Melksham Town Council Current Year
Annual Budget - By Centre (Actual YTD Month 10)
Note: Budget 2025/2026

		<u>Budget 2024/2025</u>		<u>Budget 2025/2026</u>				<u>Budget 2026/2027</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4106	Repairs and Maintenance	1,000	18,828	15,711	14,383	0	0	0	0	0
4108	Service Contracts	5,500	11,724	12,000	18,430	0	158	0	0	0
4199	Chemicals	2,000	453	2,000	1,227	0	0	0	0	0
4913	DNU - Water	10,500	9,132	6,000	0	0	0	0	0	0
	Overhead Expenditure	26,000	41,064	40,711	40,582	0	158	0	0	0
6000	plus Transfers from EMR	0	0	0	13,711	0	0	0	0	0
	Movement to/(from) Gen Reserve	(26,000)	(41,064)	(40,711)	(26,871)	0		0		
222	Blue Pool									
4100	Gas	0	0	0	382	0	0	0	0	0
4101	Electricity	0	0	0	2,831	0	0	0	0	0
4102	Non Domestic Rates	0	0	0	25,503	0	0	0	0	0
4103	Water Rates	0	0	0	52	0	0	0	0	0
4308	CCTV	0	0	0	4,138	0	0	0	0	0
	Overhead Expenditure	0	0	0	32,905	0	0	0	0	0
	Movement to/(from) Gen Reserve	0	0	0	(32,905)	0		0		
302	Projects									
1050	Grants Received	0	69,124	0	32,525	0	0	0	0	0
1052	Christmas Market Stalls	2,000	-350	2,500	2,557	0	0	0	0	0
1059	Sponsorship	5,000	0	5,000	0	0	0	0	0	0
1089	Income-Hanging Baskets	0	0	0	-214	0	0	0	0	0
1174	Christmas Income	0	50	0	599	0	0	0	0	0
1179	Neighbourhood Plan	0	3,456	0	0	0	0	0	0	0
1189	Proms in Park (Vendors)	0	0	1,000	-108	0	0	0	0	0

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Annual Budget - By Centre (Actual YTD Month 10)

Note: Budget 2025/2026

		<u>Budget 2024/2025</u>		<u>Budget 2025/2026</u>				<u>Budget 2026/2027</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
1193	Wiltshire Town Programme Grant	0	0	50,000	53,816	0	0	0	0	0
Total Income		7,000	72,281	58,500	89,174	0	0	0	0	0
4074	Neighbourhood Plan	0	13,472	2,825	12,921	0	0	0	0	0
4078	Community Projects	4,000	6,957	2,000	110	0	0	0	0	0
4080	Melksham Garden Competition	250	305	350	0	0	0	0	0	0
4092	Park Yoga	0	1,400	1,400	0	0	0	0	0	0
4304	Christmas Lights	20,000	17,882	19,000	21,045	0	0	0	0	0
4313	Holiday Activities	0	1,030	0	2,387	0	0	0	0	0
4322	Age UK Project Worker	0	0	11,500	9,485	0	0	0	0	0
4329	VE Day Celebration	0	933	1,500	105	0	0	0	0	0
4332	Wiltshire Town Programme Exp	0	12,008	50,000	23,230	0	0	0	0	0
4333	Carols Round the Tree	0	0	1,000	573	0	0	0	0	0
4334	Youth Council	0	0	1,500	0	0	0	0	0	0
4336	Sensory Garden	0	0	11,000	5,230	0	0	0	0	0
4954	PA and Lighting Costs	0	0	0	2,002	0	0	0	0	0
Overhead Expenditure		24,250	53,987	102,075	77,087	0	0	0	0	0
Movement to/(from) Gen Reserve		(17,250)	18,293	(43,575)	12,087	0		0		
303	Events									
1005	Deposits	0	-917	0	0	0	0	0	0	0
1189	Proms in Park (Vendors)	0	0	0	755	0	0	0	0	0
Total Income		0	-917	0	755	0	0	0	0	0
4080	Melksham Garden Competition	0	0	0	230	0	0	0	0	0

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Melksham Town Council Current Year
Annual Budget - By Centre (Actual YTD Month 10)
Note: Budget 2025/2026

		<u>Budget 2024/2025</u>		<u>Budget 2025/2026</u>				<u>Budget 2026/2027</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4093	Proms in Park	0	0	10,000	3,411	0	0	0	0	0
4313	Holiday Activities	5,000	4,964	5,000	1,574	0	0	0	0	0
4329	VE Day Celebration	0	0	0	4,428	0	0	0	0	0
4335	Town Events	0	0	10,000	0	0	0	0	0	0
4337	General Events	0	0	5,000	0	0	0	0	0	0
4338	Christmas Elf Trail	0	0	0	5	0	0	0	0	0
Overhead Expenditure		5,000	4,964	30,000	9,648	0	0	0	0	0
Movement to/(from) Gen Reserve		(5,000)	(5,881)	(30,000)	(8,893)	0		0		
310	East Melksham Community Hall									
4050	Legal and Professional Fees	2,500	0	50,000	0	0	0	0	0	0
Overhead Expenditure		2,500	0	50,000	0	0	0	0	0	0
Movement to/(from) Gen Reserve		(2,500)	0	(50,000)	0	0		0		
403	Economic Dev. and Planning									
1089	Income-Hanging Baskets	1,300	1,222	1,500	1,354	0	0	0	0	0
Total Income		1,300	1,222	1,500	1,354	0	0	0	0	0
4071	Town Floral Displays	6,000	6,004	6,500	4,957	0	0	0	0	0
4308	CCTV	0	31,745	8,000	0	0	0	0	0	0
4309	Newsletter	2,000	9,790	5,000	0	0	0	0	0	0
4354	Parking Scheme	1,000	1,115	1,000	1,100	0	0	0	0	0
4356	LHFIG	5,000	0	5,000	10,000	0	0	0	0	0
Overhead Expenditure		14,000	48,654	25,500	16,057	0	0	0	0	0

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Melksham Town Council Current Year
Annual Budget - By Centre (Actual YTD Month 10)
Note: Budget 2025/2026

		<u>Budget 2024/2025</u>		<u>Budget 2025/2026</u>				<u>Budget 2026/2027</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
	403 Net Income over Expenditure	-12,700	-47,432	-24,000	-14,703	0	0	0	0	0
6000	plus Transfers from EMR	0	31,262	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	<u>(12,700)</u>	<u>(16,170)</u>	<u>(24,000)</u>	<u>(14,703)</u>	<u>0</u>		<u>0</u>		
	405 Solar Farm Projects									
1182	Solar money received	40,000	49,405	50,000	51,629	0	0	0	0	0
	Total Income	<u>40,000</u>	<u>49,405</u>	<u>50,000</u>	<u>51,629</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
4500	Solar Money Projects	40,000	0	50,000	10,000	0	0	0	0	0
	Overhead Expenditure	<u>40,000</u>	<u>0</u>	<u>50,000</u>	<u>10,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	405 Net Income over Expenditure	0	49,405	0	41,629	0	0	0	0	0
6001	less Transfers to EMR	0	49,405	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	<u>0</u>	<u>0</u>	<u>0</u>	<u>41,629</u>	<u>0</u>		<u>0</u>		
	501 Assembly Hall									
1000	Income-Assembly Hall Lettings	30,000	32,917	30,000	38,234	0	0	0	0	0
1172	Tickets : private events	0	831	0	0	0	0	0	0	0
	Total Income	<u>30,000</u>	<u>33,748</u>	<u>30,000</u>	<u>38,234</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
4000	Salaries ENI & Pension	85,000	104,409	100,000	83,148	0	0	0	0	0
4001	Salaries - Ers NIC	0	0	0	1,911	0	0	0	0	0
4002	Salaries - Pension	0	0	0	1,641	0	0	0	0	0
4023	Advertising	0	0	0	2,381	0	576	0	0	0
4075	Training	0	125	600	768	0	0	0	0	0
4076	Health & Safety	0	0	0	34	0	0	0	0	0

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Annual Budget - By Centre (Actual YTD Month 10)

Note: Budget 2025/2026

		<u>Budget 2024/2025</u>		<u>Budget 2025/2026</u>				<u>Budget 2026/2027</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4100	Gas	0	0	0	115	0	0	0	0	0
4101	Electricity	0	0	0	10,316	0	0	0	0	0
4102	Non Domestic Rates	0	0	0	7,422	0	0	0	0	0
4103	Water Rates	0	0	0	4,955	0	0	0	0	0
4106	Repairs and Maintenance	0	174	0	491	0	0	0	0	0
4108	Service Contracts	0	0	0	5,303	0	0	0	0	0
4163	DNU - Repairs and Maintenance	0	175	0	0	0	0	0	0	0
4900	DNU - Uniforms	1,000	945	500	0	0	0	0	0	0
4903	Bar Stock Purchases	0	0	0	6,917	0	3,378	0	0	0
4905	Cleaning Materials	2,000	3,002	2,500	1,265	0	0	0	0	0
4907	DNU -Stationery/Printing/Post.	150	113	150	0	0	0	0	0	0
4909	Licences	3,500	5,400	5,500	4,690	0	0	0	0	0
4911	DNU - Electricity	17,000	13,927	17,000	0	0	0	0	0	0
4912	DNU - Gas	100	161	100	0	0	0	0	0	0
4913	DNU - Water	3,000	2,461	3,000	0	0	0	0	0	0
4914	DNU - Rates	9,500	8,608	9,500	0	0	0	0	0	0
4915	DNU - Equipment	5,000	4,126	2,500	2,143	0	0	0	0	0
4916	DNU -Maintenance-Equipment	7,000	1,810	5,000	205	0	0	0	0	0
4917	Service Contracts	8,400	7,284	8,400	373	0	158	0	0	0
4918	DNU - Maintenance	13,000	3,224	5,000	147	0	0	0	0	0
4919	Films: expenses and contract	0	0	0	2	0	0	0	0	0
4922	DNU - Publicity & Marketing	6,000	7,190	6,000	-246	0	0	0	0	0
4927	Stocktaking	600	520	600	260	0	130	0	0	0
4954	PA and Lighting Costs	0	0	0	1,910	0	410	0	0	0

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Melksham Town Council Current Year
Annual Budget - By Centre (Actual YTD Month 10)
Note: Budget 2025/2026

		<u>Budget 2024/2025</u>		<u>Budget 2025/2026</u>				<u>Budget 2026/2027</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4958	Event Security	0	608	0	331	0	265	0	0	0
	Overhead Expenditure	161,250	164,262	166,350	136,480	0	4,917	0	0	0
	Movement to/(from) Gen Reserve	(131,250)	(130,514)	(136,350)	(98,246)	0		0		
510	DNU - Assembly Hall Events									
1004	Film shows	300	4	300	49	0	0	0	0	0
1172	Tickets : private events	0	335	0	0	0	0	0	0	0
1173	Live Shows - Hall Hire	20,000	14,257	20,000	503	0	0	0	0	0
	Total Income	20,300	14,597	20,300	552	0	0	0	0	0
4919	Films: expenses and contract	220	2	0	0	0	0	0	0	0
4954	PA and Lighting Costs	4,500	5,965	0	-708	0	0	0	0	0
4958	Event Security	0	1,307	0	-157	0	0	0	0	0
4960	Live entertainment:	0	3,078	2,500	0	0	0	0	0	0
	Overhead Expenditure	4,720	10,352	2,500	-865	0	0	0	0	0
	Movement to/(from) Gen Reserve	15,580	4,245	17,800	1,417	0		0		
520	DNU - Ass Hall Bar/Catering									
1001	Income-Assembly Hall Bar	43,500	56,778	43,500	30,385	0	0	0	0	0
	Total Income	43,500	56,778	43,500	30,385	0	0	0	0	0
4903	Bar Stock Purchases	22,000	21,289	22,000	0	0	15	0	0	0
	Overhead Expenditure	22,000	21,289	22,000	0	0	15	0	0	0
	Movement to/(from) Gen Reserve	21,500	35,488	21,500	30,385	0		0		
901	Earmarked Reserves									

Continued on next page

Melksham Town Council Current Year
Annual Budget - By Centre (Actual YTD Month 10)
Note: Budget 2025/2026

		<u>Budget 2024/2025</u>		<u>Budget 2025/2026</u>				<u>Budget 2026/2027</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
1180	CIL Received	0	640,520	0	0	0	0	0	0	0
Total Income		0	640,520	0	0	0	0	0	0	0
9202	Unplanned Maintenance	10,000	16,612	10,000	0	0	0	0	0	0
9244	Major Projects Reserve	50,000	4,089	50,000	0	0	0	0	0	0
9245	Solar Money	0	255	0	12,000	0	0	0	0	0
9248	CIL	0	7,076	0	0	0	0	0	0	0
Overhead Expenditure		60,000	28,032	60,000	12,000	0	0	0	0	0
901 Net Income over Expenditure		-60,000	612,488	-60,000	-12,000	0	0	0	0	0
6000	plus Transfers from EMR	0	28,032	0	0	0	0	0	0	0
6001	less Transfers to EMR	0	640,520	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve		<u>(60,000)</u>	<u>0</u>	<u>(60,000)</u>	<u>(12,000)</u>	<u>0</u>		<u>0</u>		
902	Sinking Funds									
9233	Play Area Replacement Fund	25,000	0	0	0	0	0	0	0	0
9234	Splashpad - KGV	5,000	0	5,000	0	0	0	0	0	0
Overhead Expenditure		30,000	0	5,000	0	0	0	0	0	0
Movement to/(from) Gen Reserve		<u>(30,000)</u>	<u>0</u>	<u>(5,000)</u>	<u>0</u>	<u>0</u>		<u>0</u>		
Total Budget Income		1,240,070	2,039,125	1,543,000	1,478,197	0	0	0	0	0
Expenditure		1,240,070	1,627,245	1,647,011	1,056,111	0	8,551	0	0	0
Net Income over Expenditure		<u>0</u>	<u>411,880</u>	<u>-104,011</u>	<u>422,087</u>	<u>0</u>	<u>-8,551</u>	<u>0</u>	<u>0</u>	<u>0</u>
plus Transfers from EMR		0	69,682	0	13,711	0	0	0	0	0

Continued on next page

Melksham Town Council Current Year
Annual Budget - By Centre (Actual YTD Month 10)
Note: Budget 2025/2026

	<u>Budget 2024/2025</u>		<u>Budget 2025/2026</u>				<u>Budget 2026/2027</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
less Transfers to EMR	0	689,925	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	<u>0</u>	<u>(208,362)</u>	<u>(104,011)</u>	<u>435,797</u>	<u>0</u>		<u>0</u>		

Detailed Balance Sheet - Including Stock Movement**Month 9 Date 31/12/25**

<u>A/c</u>	<u>Description</u>	<u>Actual</u>
<u>Current Assets</u>		
101	Debtors	5,935
103	Town hall Sales ledger	9,364
105	Vat Control	10,903
120	Bar Stock	7,138
203	Unity Bank	163,897
205	Unity - Instant Savings A/c	1,008,620
213	Credit/Debit Card Control	(437)
214	CCLA: Investment	733,235
215	Cambridge BS	91,626
220	Petty Cash	19
253	Assembly Hall Float	1,100
Total Current Assets		2,031,399
<u>Current Liabilities</u>		
501	Creditors	39,867
505	Vat Creditor	6
515	PAYE/NI Due	2,082
516	Pension Due	6,639
520	Salaries Control	395
565	Events Control - Deposits	(355)
566	Events Control 2021 Onwards	4,047
Total Current Liabilities		52,680
Net Current Assets		1,978,719
Total Assets less Current Liabilities		1,978,719
<u>Represented by :-</u>		
301	Current Year Fund	423,584
310	General Fund	274,143
322	EMR - CIL - SEC106	639,637
323	EMR - Solar Monies	143,241
325	EMR - East Melksham Comm Hall	315,030
326	EMR - Unplanned Maintenance	3,795
327	EMR - Election Expenses	5,199
328	EMR - Green Spaces	1,311
329	EMR - Major Projects Reserve	86,537
334	EMR - Office Equipments	4,275
335	EMR - Street Furniture	13,837
336	EMR - Equipment Replacement	48,130
338	EMR -Shurnhold Field	15,000
339	EMR - Splashpad KGV	5,000
Total Equity		1,978,719

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			5,934.95	
103	Town hall Sales ledger			9,363.50	
105	Vat Control			10,902.74	
120	Bar Stock			7,137.81	
203	Unity Bank			163,897.24	
205	Unity - Instant Savings A/c			1,008,619.63	
213	Credit/Debit Card Control				436.65
214	CCLA: Investment			733,235.14	
215	Cambridge BS			91,625.84	
220	Petty Cash			18.94	
253	Assembly Hall Float			1,100.00	
310	General Fund				260,431.92
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				86,536.71
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				39,867.40
505	Vat Creditor				5.80
515	PAYE/NI Due				2,081.80
516	Pension Due				6,638.79
520	Salaries Control				394.53
565	Events Control - Deposits			355.25	
566	Events Control 2021 Onwards				4,047.05
1000	Income-Assembly Hall Lettings	501	Assembly Hall		37,314.85
1001	Income-Assembly Hall Bar	520	DNU - Ass Hall Bar/Catering		30,384.86
1004	Film shows	510	DNU - Assembly Hall Events		48.75
1016	Receipts - Mayors Reception	115	Civic and Democratic	204.32	
1020	Miscellaneous Income	110	Corporate Costs		62.50
1026	Income Interest	110	Corporate Costs		33,958.40
1027	Income - Amenity Services	202	Asset and Amenities		2,936.72
1034	Income Town Hall Bookings	201	Town Hall		3,319.80
1040	Income 31 Market Place	210	Corporate Properties		5,249.97
1045	Income	203	Allotments		485.00
1046	Income - Pavilion	204	Cafe		3,540.00
1048	Income Art House Cafe	210	Corporate Properties		4,500.00
1050	Grants Received	302	Projects		32,525.00
1052	Christmas Market Stalls	302	Projects		2,556.63
1060	Contribution - MWPC	205	Public Toilets - Market Place		5,000.00
1089	Income-Hanging Baskets	302	Projects	214.00	
1089	Income-Hanging Baskets	403	Economic Dev. and Planning		1,354.00
1090	Expenses Recovered	204	Cafe		14,257.19
1173	Live Shows - Hall Hire	510	DNU - Assembly Hall Events		503.33
1174	Christmas Income	302	Projects		598.75
1176	Precept Received	152	Precept		1,192,200.00
1182	Solar money received	405	Solar Farm Projects		51,629.40
1189	Proms in Park (Vendors)	302	Projects	108.33	
1189	Proms in Park (Vendors)	303	Events		755.31
1193	Wiltshire Town Programme Grant	302	Projects		53,816.10
1197	Income Memorial Benches+Trees	202	Asset and Amenities		808.00
4000	Salaries ENI & Pension	101	Central Costs	182,186.51	
4000	Salaries ENI & Pension	202	Asset and Amenities	142,452.04	
4000	Salaries ENI & Pension	501	Assembly Hall	83,148.39	
4001	Salaries - Ers NIC	101	Central Costs	8,077.96	
4001	Salaries - Ers NIC	202	Asset and Amenities	3,949.26	
4001	Salaries - Ers NIC	501	Assembly Hall	1,910.76	

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>
4002	Salaries - Pension	101	Central Costs	12,590.89	
4002	Salaries - Pension	202	Asset and Amenities	7,805.10	
4002	Salaries - Pension	501	Assembly Hall	1,640.69	
4005	Temporary Staff	101	Central Costs	79,427.44	
4015	Bank charges - Cards	101	Central Costs	861.66	
4015	Bank charges - Cards	110	Corporate Costs	2,873.87	
4016	Sundry Office Expenses	101	Central Costs	297.12	
4017	Bank charges	110	Corporate Costs	695.15	
4021	Stationery	101	Central Costs	487.48	
4023	Advertising	101	Central Costs	316.50	
4023	Advertising	501	Assembly Hall	2,381.33	
4024	Equipment/furniture	101	Central Costs	233.33	
4026	Photocopier/copying	101	Central Costs	943.18	
4027	Telephones and Mobiles	101	Central Costs	3,485.72	
4029	Subscriptions & Memberships	101	Central Costs	2,360.29	
4030	Town Crier's expenses	115	Civic and Democratic	30.00	
4034	Councillors' training	115	Civic and Democratic	676.32	
4040	Information Technology/Hardware	101	Central Costs	3,252.90	
4042	Licences/Software	101	Central Costs	13,820.21	
4043	HR consultancy	110	Corporate Costs	4,544.62	
4050	Legal and Professional Fees	110	Corporate Costs	4,353.82	
4057	Accountancy and Audit	110	Corporate Costs	9,928.60	
4058	Insurance	101	Central Costs	50,428.41	
4061	Travel & Accommodation	101	Central Costs	556.85	
4062	Election Expenses	115	Civic and Democratic	18,244.84	
4071	Town Floral Displays	403	Economic Dev. and Planning	4,956.67	
4074	Neighbourhood Plan	302	Projects	12,921.22	
4075	Training	101	Central Costs	4,063.73	
4075	Training	202	Asset and Amenities	507.70	
4075	Training	501	Assembly Hall	768.30	
4076	Health & Safety	110	Corporate Costs	554.80	
4076	Health & Safety	201	Town Hall	3,699.66	
4076	Health & Safety	212	Round House	184.25	
4076	Health & Safety	501	Assembly Hall	34.16	
4078	Community Projects	302	Projects	110.00	
4080	Melksham Garden Competition	303	Events	230.43	
4085	Civic and Ceremonial	115	Civic and Democratic	450.24	
4093	Proms in Park	303	Events	3,410.50	
4100	Gas	201	Town Hall	1,284.70	
4100	Gas	222	Blue Pool	381.81	
4100	Gas	501	Assembly Hall	114.51	
4101	Electricity	201	Town Hall	3,377.72	
4101	Electricity	204	Cafe	12,541.62	
4101	Electricity	205	Public Toilets - Market Place	636.09	
4101	Electricity	206	Public Toilets - Bath Road	926.80	
4101	Electricity	212	Round House	300.06	
4101	Electricity	215	Depot	707.51	
4101	Electricity	221	King George V Park/Splashpad	1,113.45	
4101	Electricity	222	Blue Pool	2,830.56	
4101	Electricity	501	Assembly Hall	10,315.68	
4102	Non Domestic Rates	201	Town Hall	9,543.75	
4102	Non Domestic Rates	215	Depot	5,153.25	
4102	Non Domestic Rates	222	Blue Pool	25,503.18	
4102	Non Domestic Rates	501	Assembly Hall	7,421.75	
4103	Water Rates	201	Town Hall	1,405.75	
4103	Water Rates	203	Allotments	1,433.34	
4103	Water Rates	204	Cafe	1,093.54	
4103	Water Rates	205	Public Toilets - Market Place	965.37	
4103	Water Rates	206	Public Toilets - Bath Road	727.99	
4103	Water Rates	212	Round House	207.59	
4103	Water Rates	215	Depot	255.50	
4103	Water Rates	221	King George V Park/Splashpad	5,427.23	
4103	Water Rates	222	Blue Pool	51.82	

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>
4103	Water Rates	501	Assembly Hall	4,955.00	
4104	Window Cleaning	201	Town Hall	1,145.60	
4106	Repairs and Maintenance	201	Town Hall	1,777.70	
4106	Repairs and Maintenance	202	Asset and Amenities	4,257.51	
4106	Repairs and Maintenance	203	Allotments	962.86	
4106	Repairs and Maintenance	204	Cafe	270.00	
4106	Repairs and Maintenance	205	Public Toilets - Market Place	381.02	
4106	Repairs and Maintenance	206	Public Toilets - Bath Road	445.00	
4106	Repairs and Maintenance	212	Round House	281.68	
4106	Repairs and Maintenance	213	31 Market Place	7,963.10	
4106	Repairs and Maintenance	215	Depot	767.08	
4106	Repairs and Maintenance	221	King George V Park/Splashpad	14,383.44	
4106	Repairs and Maintenance	501	Assembly Hall	490.63	
4108	Service Contracts	101	Central Costs	58.44	
4108	Service Contracts	201	Town Hall	7,508.75	
4108	Service Contracts	204	Cafe	670.28	
4108	Service Contracts	221	King George V Park/Splashpad	18,430.23	
4108	Service Contracts	501	Assembly Hall	5,302.94	
4150	Uniform/PPE	202	Asset and Amenities	398.45	
4151	Tools and Equipment	201	Town Hall	44.50	
4151	Tools and Equipment	202	Asset and Amenities	2,328.92	
4153	Vehicle Running Costs	202	Asset and Amenities	2,248.34	
4156	Vehicle Leasing	202	Asset and Amenities	7,146.10	
4157	Grasscutting and Ground Maint	220	Play Areas and Open Spaces	18,963.50	
4158	Replacement Play Equipment	220	Play Areas and Open Spaces	499.58	
4160	Leasing	215	Depot	10,500.03	
4163	DNU - Repairs and Maintenance	202	Asset and Amenities		704.93
4165	Maintenance - Play Areas	202	Asset and Amenities		68.65
4165	Maintenance - Play Areas	220	Play Areas and Open Spaces	535.88	
4167	Street Furniture and Signage	202	Asset and Amenities	2,222.14	
4168	Bus Shelters Cleaning	201	Town Hall	218.88	
4168	Bus Shelters Cleaning	202	Asset and Amenities	477.76	
4169	Tree Works	220	Play Areas and Open Spaces	626.17	
4175	WiFi	211	Art House	164.01	
4177	Churchyard maintenance	202	Asset and Amenities	270.00	
4179	Tree Planting and Ecology	220	Play Areas and Open Spaces	597.41	
4180	Cleaning	205	Public Toilets - Market Place	5,778.89	
4180	Cleaning	206	Public Toilets - Bath Road	4,528.39	
4180	Cleaning	207	Public Toilets - KGV	884.00	
4184	Fire security: Unit	215	Depot	456.02	
4186	Defibrillators	202	Asset and Amenities	1,424.74	
4193	Rospa checks: Play areas	220	Play Areas and Open Spaces	1,120.00	
4197	Memorial Benches+Trees	202	Asset and Amenities	631.77	
4199	Chemicals	221	King George V Park/Splashpad	1,227.40	
4201	DNU - Maintenance	203	Allotments	200.00	
4250	WiFi - Pavilion	204	Cafe	400.32	
4255	Fire Safety Checks	204	Cafe	305.34	
4301	Grants	151	Grants	1,890.63	
4303	Grant-4Youth	151	Grants	10,000.00	
4304	Christmas Lights	302	Projects	21,045.21	
4308	CCTV	222	Blue Pool	4,138.00	
4310	Grant Food and River Festival	151	Grants	5,000.00	
4311	Remembrance Day	115	Civic and Democratic	1,230.86	
4313	Holiday Activities	302	Projects	2,387.20	
4313	Holiday Activities	303	Events	1,574.40	
4317	Grant Carnival	151	Grants	2,500.00	
4322	Age UK Project Worker	302	Projects	9,485.00	
4329	VE Day Celebration	302	Projects	104.50	
4329	VE Day Celebration	303	Events	4,427.97	
4330	Grant TIC	151	Grants	4,000.00	
4332	Wiltshire Town Programme Exp	302	Projects	23,229.52	
4333	Carols Round the Tree	302	Projects	572.50	
4336	Sensory Garden	302	Projects	5,230.00	

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>
4338	Christmas Elf Trail	303	Events	4.96	
4339	Corporate Day	110	Corporate Costs	2,326.29	
4354	Parking Scheme	403	Economic Dev. and Planning	1,099.90	
4356	LHFIG	403	Economic Dev. and Planning	10,000.00	
4500	Solar Money Projects	405	Solar Farm Projects	10,000.00	
4903	Bar Stock Purchases	501	Assembly Hall	6,916.96	
4905	Cleaning Materials	501	Assembly Hall	1,265.17	
4909	Licences	501	Assembly Hall	4,689.95	
4915	DNU - Equipment	501	Assembly Hall	2,142.64	
4916	DNU -Maintenance-Equipment	501	Assembly Hall	204.89	
4917	Service Contracts	501	Assembly Hall	372.85	
4918	DNU - Maintenance	501	Assembly Hall	146.71	
4919	Films: expenses and contract	501	Assembly Hall	1.78	
4922	DNU - Publicity & Marketing	101	Central Costs		736.25
4922	DNU - Publicity & Marketing	501	Assembly Hall		246.40
4927	Stocktaking	501	Assembly Hall	260.00	
4954	PA and Lighting Costs	302	Projects	2,002.23	
4954	PA and Lighting Costs	501	Assembly Hall	1,910.00	
4954	PA and Lighting Costs	510	DNU - Assembly Hall Events		708.00
4958	Event Security	501	Assembly Hall	331.25	
4958	Event Security	510	DNU - Assembly Hall Events		156.75
6000	Transfers from EMR	221	King George V Park/Splashpad		13,710.86
9245	Solar Money	901	Earmarked Reserves	12,000.00	
Trial Balance Totals :				3,089,032.33	3,089,032.33
Difference				0.00	

**Cashbook transactions totalling £500.00 or more
for the period 01/12/2025 to 31/12/2025**

Payments

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date</u>	<u>Payment Ref</u>	<u>Payee Name</u>	<u>Amount</u>
1	Unity Bank - Main Account	9	24/12/2025	241225	Wiltshire Council	14,220.27
1	Unity Bank - Main Account	9	24/12/2025	378695	Microshade VSM	818.16
1	Unity Bank - Main Account	9	24/12/2025	MTC008	Linda De Santiz	1,200.00
1	Unity Bank - Main Account	9	24/12/2025	5525	J. H. Jones & Sons	6,546.60
1	Unity Bank - Main Account	9	24/12/2025	11787	Supermix Sound & Lighting Ltd	2,462.23
1	Unity Bank - Main Account	9	24/12/2025	951954-6	IDverde Limited	2,583.37
1	Unity Bank - Main Account	9	24/12/2025	1103	Glove Factory Sudios LLP	601.20
1	Unity Bank - Main Account	9	24/12/2025	098/99/105	TJ Van Hire (W&C Inventories t	2,649.73
1	Unity Bank - Main Account	9	24/12/2025	119-121	Melksham Groundcare Machinery	767.19
1	Unity Bank - Main Account	9	24/12/2025	69857	R. B. Poolman Ltd	552.00
1	Unity Bank - Main Account	9	16/12/2025	LLOYDSCC	Lloyds	1,552.47
1	Unity Bank - Main Account	9	15/12/2025	466007	Wiltshire Council	1,060.00
1	Unity Bank - Main Account	9	15/12/2025	50007	Wiltshire Council	861.00
1	Unity Bank - Main Account	9	15/12/2025	444123	Wiltshire Council	536.00
1	Unity Bank - Main Account	9	29/12/2025	487994	Wiltshire Council	4,435.00
1	Unity Bank - Main Account	9	02/12/2025	722000	British Gas	1,693.09
1	Unity Bank - Main Account	9	03/12/2025	UNIT 3 VEN	Redhorn Holdings Ltd	1,400.00
1	Unity Bank - Main Account	9	05/12/2025	4MELKASS	Tolchards Ltd	1,293.41
1	Unity Bank - Main Account	9	19/12/2025	094001	NPower (Yorkshire) Ltd	647.65
1	Unity Bank - Main Account	9	19/12/2025	6024527671	British Gas	1,591.30
1	Unity Bank - Main Account	9	22/12/2025	880001	Rentokil Initial	681.34
1	Unity Bank - Main Account	9	22/12/2025	602945547	British Gas	670.82
1	Unity Bank - Main Account	9	31/12/2025	M43560A	Hills Waste	634.12
8	Credit/Debit Card Control	9	31/12/2025	PymntSense	Unity Bank - Main Account	2,136.60
8	Credit/Debit Card Control	9	31/12/2025	PymntSnse	Unity Bank - Main Account	926.35
8	Credit/Debit Card Control	9	31/12/2025	Pymntsns	Unity Bank - Main Account	1,562.50
1	Unity Bank - Main Account	9	12/12/2025	DDR	Wilts Pnsn Fund	9,797.39
1	Unity Bank - Main Account	9	19/12/2025	DDR	Wilts Council	31,803.84
1	Unity Bank - Main Account	9	22/12/2025	DDR	Wilts Council	11,287.42
1	Unity Bank - Main Account	9	01/12/2025	7044120901	Water2business	721.00
1	Unity Bank - Main Account	9	08/12/2025	MEL006	Enterprise Flex-E-Rent	787.38

Receipts

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Mont</u>	<u>Date Banked</u>	<u>Amount Banked</u>
1	Unity Bank - Main Account	9	01/12/2025	535.30
8	Credit/Debit Card Control	9	01/12/2025	1,934.10
1	Unity Bank - Main Account	9	03/12/2025	500.00
1	Unity Bank - Main Account	9	29/12/2025	700.00
1	Unity Bank - Main Account	9	23/12/2025	827.85
8	Credit/Debit Card Control	9	23/12/2025	2,782.95
8	Credit/Debit Card Control	9	23/12/2025	1,530.50
1	Unity Bank - Main Account	9	16/12/2025	6,020.00
1	Unity Bank - Main Account	9	23/12/2025	1,435.00
1	Unity Bank - Main Account	9	31/12/2025	2,136.60
1	Unity Bank - Main Account	9	31/12/2025	926.35
1	Unity Bank - Main Account	9	31/12/2025	1,562.50
1	Unity Bank - Main Account	9	05/12/2025	51,629.40
12	Unity - Instant Savings A/c	9	31/12/2025	4,976.24

Cashbook transactions totalling £500.00 or more
for the period 01/12/2025 to 31/12/2025

Receipts

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Mont</u>	<u>Date Banked</u>	<u>Amount Banked</u>
10	CCLA: Investment	9	02/12/2025	2,390.50

Outstanding Balances by Month as at 31/12/2025

A/C Code	Customer Name	Balance	Dec 2025	Nov 2025	Oct 2025	Prior Months	On A/c Pymnts
Ledger No 1: Bookings Sales ledger							
4STAR	4STAR DANCE	97.20	0.00	0.00	97.20	0.00	0.00
AHRC1	REBEKAH CHILCOTT	32.50	0.00	32.50	0.00	0.00	0.00
BRI001	BRIAN MATHEW MP	189.00	0.00	162.00	0.00	27.00	0.00
CHILDTAEK	TIGER MA	442.80	0.00	108.00	216.00	118.80	0.00
FAY001	FAYE WILLIAMS	200.00	0.00	0.00	0.00	200.00	0.00
HEALTH VIS	HCRG	2,296.00	0.00	0.00	945.00	1,351.00	0.00
KGAH01	KINGSTON GROUP	607.50	0.00	0.00	0.00	607.50	0.00
LARDER		94.50	0.00	0.00	0.00	94.50	0.00
LCC	LC COMEDY	836.10	0.00	0.00	836.10	0.00	0.00
LIONS CLUB	LIONS CLUB	101.25	0.00	0.00	0.00	101.25	0.00
MEL SEN	MELKSHAM SENIORS	324.00	162.00	162.00	0.00	0.00	0.00
MELK RR	ROCK ROLL	216.00	0.00	0.00	216.00	0.00	0.00
MMB	MELKSHAM MONSTER BAL	459.00	0.00	229.50	0.00	229.50	0.00
NADFAS	ARTS	227.00	0.00	0.00	0.00	227.00	0.00
TOURIST	TOURIST INFORMATION	628.50	120.00	0.00	0.00	508.50	0.00
WWMCC	WWMCC	191.50	191.50	0.00	0.00	0.00	0.00
YOUTH	WILTS YOUTH	54.00	0.00	54.00	0.00	0.00	0.00
Total Sales Ledger No 1		6,996.85	473.50	748.00	2,310.30	3,465.05	0.00
Ledger No 2: Town hall Sales ledger							
AUBREE	AUBREE	22.00	0.00	22.00	0.00	0.00	0.00
BEWLEY	BEWLEY	180.00	180.00	0.00	0.00	0.00	0.00
BOA	BOA KITCHEN	1,300.00	0.00	0.00	0.00	1,300.00	0.00
EVIES KITC	EVIES KITCHEN	5,121.49	4,771.49	300.00	50.00	0.00	0.00
GOUGH	GOUGH SOLICITORS	180.00	180.00	0.00	0.00	0.00	0.00
KGV	BOUNCE AROUND	700.00	0.00	0.00	0.00	700.00	0.00
MWPC	MELKSHAMWITHOUT	352.80	352.80	0.00	0.00	0.00	0.00
SEEND	SEEND PARISH	60.00	60.00	0.00	0.00	0.00	0.00
SPECSAVE	SPECSAVERS	180.00	180.00	0.00	0.00	0.00	0.00
THFAC01	FACTORY SHOP	487.21	487.21	0.00	0.00	0.00	0.00
TOOGOOD	DTOOGOOD	780.00	780.00	0.00	0.00	0.00	0.00
Total Sales Ledger No 2		9,363.50	6,991.50	322.00	50.00	2,000.00	0.00
TOTAL SALES LEDGER BALANCES		16,360.35	7,465.00	1,070.00	2,360.30	5,465.05	0.00

**Bank Reconciliation Statement as at 31/12/2025
for Cashbook 1 - Unity Bank - Main Account**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Unity Bank	31/12/2025	64	163,897.24
			<u>163,897.24</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			163,897.24
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			163,897.24
		Balance per Cash Book is :-	163,897.24
		Difference is :-	0.00

Signatory 1:

Name Signed Date

Signatory 2:

Name Signed Date

**Bank Reconciliation Statement as at 31/12/2025
for Cashbook 9 - Petty Cash**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Petty Cash	31/12/2025		18.94
			<u>18.94</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			18.94
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			18.94
		Balance per Cash Book is :-	18.94
		Difference is :-	0.00

Signatory 1:

Name Signed Date

Signatory 2:

Name Signed Date

**Bank Reconciliation Statement as at 31/12/2025
for Cashbook 10 - CCLA: Investment**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
CCLA investment	31/12/2025		733,235.14
			<u>733,235.14</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			733,235.14
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			733,235.14
		Balance per Cash Book is :-	733,235.14
		Difference is :-	0.00

Signatory 1:

Name Signed Date

Signatory 2:

Name Signed Date

**Bank Reconciliation Statement as at 31/12/2025
for Cashbook 11 - Cambridge BS**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Cambridge BS	31/12/2025		91,625.84
			<u>91,625.84</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			91,625.84
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			91,625.84
		Balance per Cash Book is :-	91,625.84
		Difference is :-	0.00

Signatory 1:

Name Signed Date

Signatory 2:

Name Signed Date

**Bank Reconciliation Statement as at 31/12/2025
for Cashbook 12 - Unity - Instant Savings A/c**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Instant Savings A/C	31/12/2025		1,008,619.63
			<u>1,008,619.63</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			1,008,619.63
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			1,008,619.63
		Balance per Cash Book is :-	1,008,619.63
		Difference is :-	0.00

Signatory 1:

Name Signed Date

Signatory 2:

Name Signed Date

Hire Fees April 2026 - March 2027

	Monday to Friday	Saturday and Sunday
Town Hall Council Chamber	Hourly rate	Hourly rate
	£28.00	£48.00
Town Hall Meeting Room	Hourly rate	Hourly rate
	£20.00	£40.00
Assembly Hall	Hourly rate	Hourly rate
Commercial Rate	£112.00	£112.00
Resident (Proof of Address) Discount	£67.00	£67.00
Charity (Registered Charity Number) No VAT	£30.00	£30.00
Community Groups	£30.00	£30.00
Assembly Hall Lounge	Hourly rate	Hourly rate
	£28.00	£48.00

Chargeable Extras	
Tea and Coffee <i>per person, per serving</i>	£1.70
Flipchart & pens	£11.00
Sound Technician, per day <i>Includes PA, mics & lighting rig</i>	£365.00
Lighting Technician	£165.00
SIA Door Staff <i>per hour, 2 x door staff, min 6</i>	£18.00

Additional Charges
PRS/PPL (music copyright) will be charged at the applicable rate where relevant
All prices shown exclude VAT - Manager's discretion for block bookings

King George V Park			
	Day Based on 8 Hours	Hourly Change	Deposit
Commercial	£350.00	£60.00	50 % hire fees
Charity (Registered Charity Number) No Vat	£50.00	£15.00	50 % hire fees
Community Rate	£50.00	£15.00	50 % hire fees
Advertising and TV Shot	£1000	N/A	100 % Hire Fees

Additional Charges	
Allotments Full Plot	£50.00
Allotment Half Plot	£25.00
Hanging Baskets	£60.00
Hanging Basket Bracket and Installation	£25.00
Roundabout Signs Design	£150.00
Roundabout Signs	Prices vary by location view website for more details



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

20th October 2025

Dear David,

Re: Melksham Town Council
Internal Audit for Financial Year Ended 31 March 2026 – Interim Audit report

Executive summary

Following the completion of our interim internal audit on 20 October 2025, we are pleased to enclose our report for your review and subsequent presentation to the Council. The audit was conducted in accordance with current professional standards and guidelines, employing a risk-based approach to our testing. While not all transactions were examined, our sample testing—where appropriate—covered the full financial year to date.

The structure of this report aligns with the assertions set out in the Internal Auditor Report section of the published Annual Governance and Accountability Return (AGAR). Each section begins with a summary of the assertion being assessed, followed by details of the testing undertaken, which was guided by the audit plan previously shared with the Council. A copy of the audit plan is available upon request. The report concludes with our opinion on whether each assertion has been met as of the date of the audit. **Any recommendations for action are highlighted in bold and summarised in the table at the end of the report.**

Unfortunately our testing identified procedural errors requiring reporting to the external auditor; however, we did not observe any material weaknesses in internal controls that would pose a risk to public funds.

We are pleased to report that, overall, the systems and procedures currently in place are appropriate. While this report may include recommendations for improvement, these should not be viewed as indicators of significant deficiencies. Rather, they are intended to support the continued development of what is, in our view, a well-managed and robust governance framework.

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 and objective assurance function that supports the improvement of an organisation's operations. It enables the organisation to achieve its objectives by applying a systematic, disciplined approach to the evaluation and enhancement of risk management, control, and governance processes.

The primary purpose of internal audit is to assess and report to the authority on the effectiveness of its financial systems and other internal controls, including the operational procedures that support its activities.

The internal audit function involves testing and evaluating whether the authority's internal control framework is both adequate and functioning effectively. Internal audit reports should be made available to all Members, providing a basis for informed decision-making when 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 14 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 and inherent risk assessment

An engagement letter was previously issued to the council covering the 2025/26 internal audit assignment, which includes the scope and plan of works and fee structure. Copies of this document are available on request from anna@mulberrylas.co.uk

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 within the Council's financial systems is low. The internal control environment is considered reliable, and as such, substantive testing of individual transactions is not deemed necessary at this stage.

Audit testing will therefore consist of **walk-through testing** on a selection of sample data, covering the period under review within the current council year. This approach is designed to confirm that key controls are operating effectively throughout the financial period.

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A. BOOKS OF ACCOUNT

Internal audit requirement

Appropriate accounting records have been kept properly during the year.

Audit findings

The audit was conducted on site with the council's Clerk & Responsible Financial Officer (RFO). Other information was reviewed through discussion with the Clerk & RFO and a review of the council website <https://www.melksham-tc.gov.uk/>

The council continues to use the Realtas accounting package for recording the council's finances. This is a bespoke system for Town & Parish Councils. The financial reporting package is updated regularly and consistently with each user responsible for their own key functions. The financial reporting system is used to produce management information for review by councillors to facilitate effective financial decision making.

There are a number of users. Passwords are not routinely prompted to change. The Realtas system is hosted on a cloud server together with other applications. The RFO manages the users and will remove leavers as and when required.

Every month, a "month end" close down is performed by the RFO, various reports are printed and filed in soft copy, these include but are not limited to, income and expenditure against budget, bank reconciliations and other reports as fit. The reports are standard template-based reports, they are easy to read and logically presented. The system requires the population of key data fields to enable the user to record a transaction. This is a clear and easy to follow system and a review of the cashbook shows that all data fields are being entered.

I conducted a simple walk-through test on a supplier invoice drawn at random and can confirm the underlying documentation was locatable and agreed to the cashbook details. The Realtas system can now allow for a scan of the invoice to be attached to the financial posting, making a clear and robust audit trail, but this is not being used at the moment. The council maintains a hard copy records in a series of date labelled folders. **In my opinion, there is scope to digitise and improve upon the filing system using the Realtas system.**

We were unable to locate any of the September invoices as the Finance manager had taken these home. **I remind council that the removal of financial records from the offices is not good practice and should be avoided.**

We were unable to trace the receipts to the underlying documents at this time and will test this again at the year end.

I tested the opening balances as at 1/4/25 by reviewing the balance brought forward on the receipts page on the Realtas accounting package for cashbook one and confirmed it could be agreed back to the investment reconciliation for the audited accounts for 2024/25 with both documents showing £298.20

I sampled the nominal ledger entries for the period 1 April to the audit date to ensure items were posted to the correct heading. Expenditure was correctly posted to the headings to which the line item related. This has confirmed that the accounting package is being properly used.

The council is VAT registered; the last VAT return was for the quarter ended 30th of June. The reclaim was for £10,857.51 which was received on the 14th of October 2025. This is £5.80 different to the VAT return. We were unable to login to the government gateway at the interim audit to verify why HMRC had overpaid. **I recommend this is reviewed and adjusted for before 31st March 2026**

The September VAT return will be completed in the forthcoming week.

I recommend Realtas is asked how to drill into the VAT return summary totals to reach the underlying granular data.

Overall, I have the impression that the accounting systems are well ordered and routinely maintained and as such I make no recommendation to change.

I am of the opinion that overall the control objective has been met.

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

Confirm by sample testing that councillors sign statutory office forms

I confirmed by sample testing that councillors sign "Acceptance of Office" forms together with a formal acceptance to receive information by electronic means "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"

The council website includes a councillor page, and individual Register of Members' Interests forms are also published.

Confirm that the council is compliant with GDPR

It was noted the council has established .gov email address for all staff and councillors.

A single common email is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

The Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's Guide (March 2025) contains updated guidance on the matter as below, including details of the new Governance Assertion to be included in the 2025/26 AGAR:

Assertion 10 - Digital and data compliance

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

1.47 Email management - Every authority must have a generic email account hosted on an authority owned domain, for example clerk@abcparishcouncil.gov.uk or clerk@abcparishcouncil.org.uk rather than abcparishclerk@gmail.com or abcparishclerk@outlook.com for example.

1.48 All smaller authorities (excluding parish meetings) must meet legal requirements for all existing websites regardless of what domain is being used.

1.49 All websites must meet the [Web Content Accessibility Guidelines 2.2 AA](#) and the [Public Sector Bodies \(Websites and Mobile Applications\) \(No. 2\) Accessibility Regulations 2018](#) (where applicable).

1.50 All websites must include published documentation as specified in the [Freedom of Information Act 2000](#) and the [Transparency Code for Smaller Authorities](#) (where applicable).

1.51 All smaller authorities, including parish meetings, must follow both the [General Data Protection Regulation \(GDPR\) 2016](#) and the [Data Protection Act \(DPA\) 2018](#).

1.52 All smaller authorities, including parish meetings, must process personal data with care and in line with the principles of data protection.

1.53 The [DPA 2018](#) supplements the [GDPR](#) and classifies an authority as both a Data Controller and a Data Processor.

1.54 All smaller authorities (excluding parish meetings) must also have an IT policy. This explains how everyone - clerks, members and other staff - should conduct authority business in a secure and legal way when using IT equipment and software. This relates to the use of authority-owned and personal equipment.

I note the council is in the process of substantially updating its IT policy, to encompass the requirements of assertion 10. The new policy is being reviewed on the 20th October. I understand NALC is issuing a toolkit to assist councils with assertion 10 compliance in the coming days. **I recommend:**

1. **The website provider is contacted to provide assurance the website continues to meet the requirements of para 1.49 above**
2. **A data audit is carried out. I have sign posted the RFO to a council where this can be seen in practice.**

Confirm that the council meets regularly throughout the year

Full council meets circa monthly together with committees & working groups as required. The terms of reference were last reviewed June 2025.

A diary of future meeting dates is published on the council website, along with historic agendas and minutes for council.

Check that agendas for meetings are published giving 3 clear days' notice

I was able to confirm that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance.

The council correctly publishes supporting documentation with the agendas as outlined by the Information Commissioner's Office (page 3 of this link) www.ico.org.uk/minutesandagendas

Check the draft minutes of the last meeting(s) are on the council's website

Draft minutes are routinely and consistently uploaded to the council website and can be agreed to the signed minutes.

Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months

The Standing Orders are based on the NALC model. They were last reviewed in May 2025 (Minute ref 15/25)

Confirm that the Parish Council has adopted and recently reviewed Financial Regulations

Financial Regulations are based on the new NALC model. They were last reviewed in May 2025 (Minute ref 16/25).

Check that the council's Financial Regulations are being routinely followed

The council has thresholds in place at which authorisations to spend must be obtained as below:

5.15. Individual purchases within an agreed budget for that type of expenditure may be authorised by:

- 5.15.1. The Clerk, under delegated authority, for any items below £10,000 (excluding VAT).*
- 5.15.2. The Clerk, in consultation with the Chair of the Council or Chair of the appropriate committee, for any items between £10,000 and £15,000 (excluding VAT).*
- 5.15.3. A duly delegated committee of the council for all items of expenditure between £15,000 and £20,000 (excluding VAT), within their delegated budgets.*
- 5.15.4. The full council for all items over £20,000 (excluding VAT).*
- 5.15.5. For grants, a duly authorised committee may approve expenditure within any limits set by the council and in accordance with an agreed policy statement.*
- 5.15.6. All authorisations must be supported by a minute in the case of committee or full council approvals, or other auditable evidence for delegated decisions.*

5.16. No individual member, or informal group of members may issue an official order unless instructed to do so in advance by a resolution of the council or make any contract on behalf of the council.

5.17. No expenditure may be authorised that will exceed the budget for that type of expenditure other than by resolution of the council or a duly delegated committee acting within its Terms of Reference except in an emergency.

Based on the level of financial activity of the council, and through discussion with the RFO, these authorisation thresholds appear appropriate. However, the RFO has only been in post for a month and is getting to grips with the systems.

The council uses the Realtas system for raising purchase orders, there are two historic open POS the remainder are current, which indicates the system is being used for the purpose for which it was intended.

Purchase orders are attached to the supplier invoice and filed in payment date order. The RFO has indicated that a change will be implemented in the way such documents are filed to make the system easier and more logical. From an audit perspective I have no issue with this.

The council has in place a system to segregate duties in terms of the setting up and subsequent release of payments made via online banking in accordance with the council's adopted Financial Regulations, and has sufficient individuals authorised to complete these steps, minimising the risk of being unable to make payments in a timely fashion.

I reviewed the published minutes of the finance committee and note the last time council noted a payments list was July 2025. However the minute was insufficiently robust to prove beyond reasonable doubt which payments had been noted. I recommend for future minutes that the minute specify what exactly has been noted. "Council noted the payments list totalling £....." *FR 6.8 A list of such payments shall be reported to the next appropriate meeting of the council or Finance Committee for information only.*

Confirm the council has adopted the General Power of Competence (GPC) and met the eligibility criteria at the time of adoption, or if GPC not adopted, confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £11.10 per elector

The council has the GPC. S137 do not apply. This was affirmed on the 12th of May 2025.

Confirm that checks of the accounts are made by a councillor

The system noted above details internal review takes place and I am under no doubt that council properly approves expenditure.

I am of the opinion that the control objective has been met.

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

The council's adopted Financial Regulations include a section covering Risk Management and state:

2.1. The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management. 2.2. The Clerk with the RFO shall prepare, for approval by the council, a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually. 2.3. When considering any new activity, the Clerk with the RFO shall prepare a draft risk assessment including risk management proposals for consideration by the council. 2.4. At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.

The council should review the whole approach to Risk and Effective Internal Control. I recommend a new risk policy is put in place and have sign posted the RFO to a council site where this can be seen in practice. I have reminded the RFO that they must also demonstrate strategically how the council is affecting control, as required by financial regulation 2.4. I have suggested producing a table that mirrors the annual governance statement assertions and against each cell the table is populated with bullet points of how this is achieved; such as production of regular bank reconciliations, reviews against budget with concise narrative, sign off procedures for ordering and payments etc.

I confirmed that the council has a valid insurance policy in place with Aviva Insurance which covers the year under review. The policy includes Public Liability cover of £10 million, Employers Liability cover of £10 million and a Fraud & Dishonesty (Fidelity Guarantee) level of £250,000 which is sufficient for a council of this size, although the council is advised to keep this figure under review to ensure it covers the maximum balance held.

I am of the opinion that the control objective has been met.

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

The council set a precept of £1,192,200 in the meeting of 6th January 2025, minute ref 151.241. This was agreed to the underlying accounts and has been correctly posted.

The RFO confirmed that the 2026/27 budget and precept were under way with deadlines achievable.

The budget report dated 30th of September 2025 shows the council is aiming for a breakeven position. The council has had the majority of its income due to receipt of the second precept and is approximately halfway through on its expenditure budget. There is no evidence to suggest that the budget has not been accurately set and carefully monitored throughout the year.

There is evidence within the minutes of meetings that councillors regularly receive budget reports together with a narrative for review, providing them with sufficient financial information to make informed decisions.

The council currently holds circa £1.3m in earmarked reserves. The earmarked reserves are listed and appear to be for bonafide ongoing projects. The RFO intends to report more regularly on reserves.

The Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's guide provides updated guidance on the appropriate level of general reserves that councils should retain as below:

5.33 The general reserve of an authority comprises its cash flow and contingency funds to cover unexpected inflation, unforeseen events and unusual circumstances.

5.34 The generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure.

5.35 The reason for the wide range is to cater for the large variation in activity level between individual authorities. The smaller the authority, the closer the figure may be to 12 months expenditure, the larger the authority, the nearer to 3 months. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve.

5.36 In all of this it is important that each authority adopt, as a general reserve policy, the level appropriate to their size, situation, risks and plan their budget so as to ensure that the adopted level is maintained. Consideration of the minimum level of reserves requires not only consideration of level of income and expenditure but also the risks to that income.

5.37 Authorities with significant self-generated income (other than the precept or levy) should take into account situations that may lead to a loss in revenue as well as increased costs and adapt their general reserve accordingly.

The current general reserve balance stands at approximately £870k and is expected to reduce further as the financial year progresses. At the time of review, no outturn reports had been prepared.

Recommendation: It is recommended that future reserves reports include a narrative commentary outlining the position of the general reserve. This will help Councillors better understand the level of usable reserves and how these relate to actual bank balances, thereby supporting more informed financial decision-making.

I am of the opinion that the control objective has been met.

E. INCOME

Internal audit requirement

Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.

Audit findings

Apart from the precept, the council receives income from a range of sources including, grants, bank interest, allotments, & VAT refunds.

From a review of the accounting records, income appears to be recorded with sufficient narrative detail to identify the source and allocated to the most appropriate nominal code.

12.2. The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Clerk. The RFO shall be responsible for the collection of all amounts due to the council.

I recommend fees and charges are reviewed as part of the budget setting process.

The RFO reviews the debtor's ledger and chases as required. The current aged debtors show £12k of debt of which £8k is older 90 days. **The aged debt and credit control must be reviewed.**

I am of the opinion that the control objective has been met.

F. PETTY CASH*Internal audit requirement*

Petty cash payments were properly supported by receipts; all petty cash expenditure was approved and VAT appropriately accounted for.

Audit findings

The petty cash is reconciled monthly. The float is less than £20 and is used for small office sundries.

I am of the opinion that the control objective has been met.

G. PAYROLL*Internal audit requirement*

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

Audit findings

The council has a number of employees on the payroll. All staff members have a signed contract of employment, based on the NALC template, and the council is a member of the LGPS pension scheme.

The Payroll is processed by a third party, who completes all the PAYE calculations. I reviewed the payroll summary for September and the payroll deductions appear correct.

I was able to verify the net pay per the payroll summary to the physical payment shown in the financial reporting package and the bank statement.

There are no councillor allowances. The RFO knows they would need to be processed through payroll and assessed for tax and national insurance, if they were paid.

I am of the opinion that the control objective has been met.

H. ASSETS AND INVESTMENTS*Internal audit requirement*

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

Audit findings: ASSETS

The Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's guide provides updated guidance on assets and asset registers as below:

5.58 The asset register should contain in its most simple form the date of acquisition, cost of acquisition, useful life estimate and location along with value held for investments; however, it is desirable for the register to contain other such supplementary information to enable the user to better understand the nature and scope of the use of the fixed asset. It is therefore recommended to show insurance value, replacement value, custodian, date last physically vouched.

5.59 Each authority may choose an appropriate minimum value for deciding between fixed assets and general consumables. The limit chosen will relate to expected useful life, whether the item would be included on an insurance claim and whether it is included in the risk assessment of the authority in any way. This minimum level is to be minuted and reviewed at least annually. The rationale and methodology should be recorded in the minutes.

- 5.60 *One item or group of similar items shall be regarded for inclusion in the fixed asset register.*
- 5.61 *Assets should be first recorded in the asset register at their actual purchase cost.*
- 5.62 *Assets that are either under construction or have not been brought into use should be included on the asset register only once complete and they benefit the community.*
- 5.63 *Obsolete assets that are no longer in use or are awaiting disposal should be clearly recorded as such.*
- 5.64 *Where an authority receives an asset as a gift at zero cost, for example by community asset transfer, it should be included with a nominal one-pound (£1) value as a proxy for the zero cost.*
- 5.65 *Assets that do not have a functional purpose or any intrinsic resale value (for example, a village pond or war memorial) are often referred to as 'community assets'. Authorities should record community assets in the asset register in the same way as gifted assets.*
- 5.66 *The particular method of asset valuation is not specified in proper practices so authorities may use any reasonable approach to be applied consistently from year to year. The method of asset valuation adopted should be set out in a policy approved by the authority and recorded in the authority's minutes and in the asset register.*
- 5.67 *For authorities covered by this guide, the most appropriate and commonly used method of fixed asset valuation for first registration on the asset register is at acquisition cost. This means that the recorded value of the asset will not change from year to year, unless it is materially enhanced.*
- 5.68 *Commercial concepts of depreciation, impairment adjustments, and revaluation are not required nor appropriate for this method of asset valuation.*
- 5.69 *The total value of an authority's assets recorded on the asset register as at 31 March each year is reported at Line 9 on the authority's AGAR. Authorities should be able to track and explain fully any changes in the asset register from year to year.*

The council has a fixed asset register in place, maintained in an Excel format, which includes details of asset location, date of acquisition, original purchase price, replacement value and insurance value. Assets are correctly listed at cost/proxy cost, or where gifted/donated, given a nominal £1 value for the purpose of the asset register.

Audit findings: INVESTMENTS

The Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's guide provides updated guidance on investments, and defines a long-term investment as below:

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

- a. are denominated in pounds Sterling;*
- b. be realisable at full value on demand or have a maturity end date of not more than 12 months;*
- c. the whole of the original sum invested can, from the time that the investment is made, be accessed for use by the authority without any reduction; and*
- d. the authority has assessed the counterparty and is satisfied that the original sum invested is not subject to unreasonable risk.*

2.26 *A long-term investment arises where the authority invests money in anything other than a short-term investment.*

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

The council has no long-term investments.

The council has PWLB borrowing agreed to PWLB statements.

I am of the opinion that the control objective has been met

I. BANK AND CASH

Internal audit requirement

Periodic bank account reconciliations were properly carried out during the year.

Audit findings

Financial Regulation '2.6. At least once in each quarter, and at each financial year end, a member other than the Chair or a cheque signatory shall be appointed to verify bank reconciliations for all accounts produced by the RFO. The member shall sign and date the reconciliations and the original bank statements or similar document as evidence of this. This activity, including any exceptions, shall be reported to and noted by the council.'

Bank reconciliations are completed on a monthly basis and submitted to the committee for review. However, it is concerning that—despite this being a key audit requirement and noted at the year-end—there was insufficient documented evidence in either the meeting minutes or supporting files to confirm that the reconciliations, corresponding bank statements, and appropriate committee approvals had been reviewed or noted. **This is a breach of established financial regulations.**

I strongly recommend that the Council take immediate steps to enhance the transparency and documentation of the bank reconciliation process to ensure full compliance going forward.

As part of my review, I examined the bank reconciliations for all accounts for September 2025. I was able to confirm the reported balances against the Unity Trust Bank statements and found no discrepancies.

It is important to note that, given the Council's annual budget exceeds €500,000 (equivalent to £430,950 as of the 3 July exchange rate), the Council is not covered under the Financial Services Compensation Scheme (FSCS).

Based on my findings, I am of the opinion that the control objective has **not been met.**

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), 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>	YES – 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>	YES – 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>	YES – 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>	YES – the requirements and timescales for 2024/25 year-end were not 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>	YES – 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>	YES – 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>	YES – 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 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>	YES – no matters were raised during the internal audit visits.
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>	N/A – 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 2024/25 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	991,855	Agrees to underlying accounting records
4	Staff costs	546,345	846,537	Agrees to underlying accounting records. Includes only expenditure allowed as staff costs (see section G)
5	Loan interest/capital repayments	0	0	Confirmed to PWLB documents
6	All other payments	843,791	780,708	Agrees to underlying accounting records
7	Balances carried forward	1,143,255	1,555,135	Casts correctly and agrees to balance sheet

8	Total value of cash and short-term investments	1,201,957	1,566,917	Agrees to bank reconciliation for all accounts
9	Total fixed assets plus long-term investments and assets	6,202,477	6,340,730	Matches asset register total and 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 with a box 7 and 8 reconciliation properly completed.

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.

The variance analysis has been completed to explain the variances where required.

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 the previous year, it met the exemption criteria and correctly declared itself exempt.

Audit findings

The council did not certify itself exempt in 2024/25 due to exceeding the income and expenditure limits and this test does not apply.

L: PUBLICATION OF INFORMATION*Internal audit requirement*

The authority publishes information on a free to access website/webpage, up to date at the time of the internal audit in accordance with relevant legislation

Audit findings

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.

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

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/for-organisations/foi/publication-schemes-a-guide/> & <https://ico.org.uk/for-organisations/foi/publication-schemes-a-guide/definition-documents/>

The council has a model publication scheme and its website contains copies of historic accounting statements.

For councils with a turnover over £25,000, it is recommended best practice to follow the Local Government Transparency Code 2015, but not a statutory requirement.

The council has a dedicated transparency page which is up to date and maintained.

I am of the opinion that the control objective has been met

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS

Internal audit requirement

The authority, during the previous year, correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Inspection – key dates	2024/25 Actual
Date AGAR signed by council	30 th June 2025
Date inspection notice issued	22 nd July 2025
Inspection period begins	23 rd July 2025
Inspection period ends	3 rd September 2025
Correct length (30 working days)	Yes
Common period included (first 10 working days of July)	NO

The Notice of the Period of Public Rights and Section 1 (Annual Governance Statement) and Section 2 (Accounting Statement) was not published in time and the 10 day period during July was missed.

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

N: PUBLICATION REQUIREMENTS

Internal audit requirement

The authority complied with the publication requirements for the prior year AGAR.

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.

Audit findings

Check the publication and minuting of the prior year audited AGAR and notice of conclusion of audit

The External Auditor's Report has not been completed at the date of the interim audit. The council has correctly published the interim certificate provided.

I note the council received and considered the previous internal auditor report at the finance committee meeting held on 30th June 2025 minute ref 161/25 and prepared a briefing paper and response.

The council has met the publication requirements for 2024/25.

O. TRUSTEESHIP

Internal audit requirement

Trust funds (including charitable) – The council met its responsibilities as a trustee.

Audit findings

The council has no trusts – this test does not apply.

Achievement of control assertions at final internal audit date

Based on the tests conducted during the interim audit, our conclusions on the achievement of the internal control objectives to date are summarised in the table below.

	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 the 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), 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 the previous year, it met the exemption criteria and correctly declared itself exempt.			<input checked="" type="checkbox"/>
L	The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	<input checked="" type="checkbox"/>		
M	The authority, during the previous year correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.		<input checked="" type="checkbox"/>	
N	The authority complied with the publication requirements for prior year AGAR.	<input checked="" type="checkbox"/>		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			<input checked="" type="checkbox"/>

Should you have any queries please contact me directly on mark@mulberryas.co.uk.

Yours sincerely



Mark Mulberry

Director, Mulberry Local Authority Services Ltd

Interim Internal Audit - Points Carried Forward

Audit Point	Interim Audit Findings	Council comments
<p>Appropriate accounting records have been properly kept throughout the financial year</p>	<p>In my opinion, there is scope to digitise and improve upon the filing system using the Realtas system.</p> <p>I remind council that the removal of financial records from the offices is not good practice and should be avoided.</p> <p>We were unable to login to the government gateway at the interim audit to verify why HMRC had overpaid. I recommend this is reviewed and adjusted for before 31st March 2026</p> <p>I recommend Realtas is asked how to drill into the VAT return summary totals to reach the underlying granular data.</p>	
<p>This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for</p>	<p>I recommend:</p> <ol style="list-style-type: none"> 1. The website provider is contacted to provide assurance the website continues to meet the requirements of para 1.49 above 2. A data audit is carried out. I have sign posted the RFO to a council where this can be seen in practice. <p>I reviewed the published minutes of the finance committee and note the last time council noted a payments lists was July 2025. However the minute was insufficiently robust to prove beyond reasonable doubt which payments had been noted. I recommend for future minutes that the minute specify what exactly has been noted. "Council noted the payments list totalling £....."</p> <p><i>FR 6.8 A list of such payments shall be reported to the next appropriate meeting of the council or Finance Committee for information only.</i></p>	
<p>This authority assesses the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</p>	<p>The council should review the whole approach to Risk and Effective Internal Control. I recommend a new risk policy is put in place and have sign posted the RFO to a council site where this can be seen in practice.</p> <p>I have reminded the RFO that they must also demonstrate strategically how the council is affecting control, as required by financial regulation 2.4. I have suggested producing a table that mirrors the annual governance statement assertions and against each cell the table is populated with bullet points of how this is achieved; such as production</p>	

	of regular bank reconciliations, reviews against budget with concise narrative, sign off procedures for ordering and payments etc.	
The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	It is recommended that future reserves reports include a narrative commentary outlining the position of the general reserve. This will help Councillors better understand the level of usable reserves and how these relate to actual bank balances, thereby supporting more informed financial decision-making.	
Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	The RFO reviews the debtor's ledger and chases as required. The current aged debtors show £12k of debt of which £8k is older 90 days. The aged debt and credit control must be reviewed.	
Periodic bank account reconciliations were properly carried out during the year.	<p>Bank reconciliations are completed on a monthly basis and submitted to the committee for review. However, it is concerning that—despite this being a key audit requirement and noted at the year-end—there was insufficient documented evidence in either the meeting minutes or supporting files to confirm that the reconciliations, corresponding bank statements, and appropriate committee approvals had been reviewed or noted. This is a breach of established financial regulations.</p> <p>I strongly recommend that the Council take immediate steps to enhance the transparency and documentation of the bank reconciliation process to ensure full compliance going forward.</p>	
The authority, during the previous year correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.	The Notice of the Period of Public Rights and Section 1 (Annual Governance Statement) and Section 2 (Accounting Statement) was not published in time and the 10 day period during July was missed.	