

# Marlborough Town Council

---



19 November 2024

To: Councillors serving on the Finance and Policy Committee – Councillors Jane Davies (Vice Chair), Nicholas Fogg, Mervyn Hall, Andrew Ross, Caroline Sadler, James Sheppard, Kelvyn Shantry, Caroline Thomas (Chair), and the Town Mayor Councillor Kym-Marie Cleasby

Dear Councillor

## Finance and Policy Committee

You are **summoned** to attend the next meeting of the **Finance and Policy Committee**, which will be held on **Monday, 25 November 2024 at 7pm** in the Council Chamber, Marlborough Town Hall.

Yours sincerely

*Richard Spencer-Williams*

Richard Spencer-Williams, PSLCC

**Town Clerk**

---

If members of the public wish to attend they should notify the Town Clerk of this by noon on the Friday prior to the meeting. Places will be allocated on a first come first served basis. Organisations and interest groups are asked to send one delegate. Some members of the public may not be allowed to attend if all the allocated seats are taken.

If members of the public wish to attend and ask a question they should also notify the Town Clerk prior to the meeting and provide their question in writing at the same time. If members of the public wish to ask a question, but not attend, they can provide the question in writing to the Town Clerk by noon on the day of the meeting, and a written response will be provided.

---

## PUBLIC QUESTION TIME

In accordance with Standing Order 3(f), members of the public may ask questions of the Finance and Policy Committee. The time allocated for this should not exceed 10 minutes and be limited to 1 question per person unless directed otherwise by the Chair. A full response may not be possible without further research, and the Chair may direct that a written or oral response be given.

## AGENDA

- 1. Apologies for absence**
- 2. Declarations of interest**  
To receive any declarations of interest or requests for dispensation
- 3. Chair's Announcements**
- 4. Minutes**  
To approve and sign the minutes of the meeting held on 28 October 2024
- 5. Action Log**  
To note and review the Action Log
- 6. Grants**  
To consider the grant application from Action for the River Kennet (ARK)
- 7. Internal Audit**  
To note and consider the first interim internal audit report for 2024 25
- 8. Proposal Clarification**  
To clarify the proposal in respect of budget requests
- 9. Budget**  
To consider the Committee's budget and Council's budget requirements for 2025-26 for recommendation to Full Council

To approve and sign the minutes of the meeting held 28 October 2024

## Marlborough Town Council



### Finance and Policy Committee

Minutes of a meeting of the Finance and Policy Committee held Monday, 28 October 2024 in the Council Chamber, Marlborough Town Hall at 7pm

<b>PRESENT</b>	Councillor Caroline Thomas	Chair
	Councillor Andrew Ross	
	Councillor Mervyn Hall	
	Councillor James Sheppard	
	Councillor Kelvyn Shantry	
	Councillor Caroline Sadler	
	Clare Williams	Deputy Town Clerk
	Dawn Whitehall	Corporate Services Officer
	Councillor Abi Beaumont	Observing

#### **PUBLIC QUESTION TIME**

There were no questions.

#### **245/24 APOLOGIES**

Apologies for absence were received from **Councillors Fogg** and **Davies**.

#### **246/24 DECLARATIONS**

**Councillors Ross, Hall** and **Sheppard** – agenda item 8 – Heritage Funds – non-pecuniary - as Trustees of The Merchant’s House.

#### **247/24 CHAIR’S ANNOUNCEMENTS**

The Town Council had received a letter of thanks from the Greatwood Charity for a grant of £1,000 awarded in July towards the purchase of new IT tablets for learners with SEND (special educational needs or disabilities) and SEMH (social, emotional mental health) difficulties.

#### **248/24 MINUTES**

**RESOLVED:** that the minutes of the meeting held 8 July 2024 were approved as a true record and signed by the Chair

#### **249/24 ACTION LOG**

Members noted the updated action log.

## 250/24 QUARTERLY FINANCE REPORT

Members noted the finance report for Quarter 2 (month 5) 2024-25 with no issues raised and the Chair signed the Bank Reconciliation Statement and the Balance Sheet (31 August 2024). Comments included:

- An Ear Marked Reserve (EMR) had been created for a receipt of £100,000.86 under S106<sup>1</sup> of the Town and Country Planning Act 1990. This was in respect of developer funds received for the Redrow development at Marleberg Grange and was ear marked as a contribution to the creation of a 3G pitch at St Johns.
- Further S106 receipts were expected at some point in relation to plans to redevelop York Place. Initial discussions had proposed this be used to upgrade play equipment at Wye House Gardens, but Marlborough's Wiltshire Councillors had highlighted that this play area had recently been upgraded by the Town Council. Any Committees considering future proposals for capital projects should bear this in mind as a potential funding source.

## 251/24 COMMUNITY INFRASTRUCTURE LEVY (CIL)<sup>2</sup> FUNDS

Members noted the CIL funds position on 2 October 2024 and considered a request for funding from the Planning Committee.

It was noted that the £9,000 committed for matting at Marlborough Common was to protect areas that received high traffic as a result of parking for sports matches or other events and was not for the creation of an informal car park as outlined in the Marlborough Area Neighbourhood Plan. Members requested that the Amenities & Open Spaces (A&OS) Committee be asked to provide an update on plans to progress the latter.

**ACTION:** to ask the A&OS Committee for an update on proposals for parking at Marlborough Common

Members considered a request from the Planning Committee to release £6,000 from CIL funds as the Town Council's contribution towards the creation of a traffic island at A4 Manton. This was an exceptional element related to a five-point substantial scheme to improve safety at this stretch of road and would match £6,000 being funded by Wiltshire Council via the Local Highway and Footway Improvements Group budget.

**RESOLVED:** to authorise the use of £6,000 CIL funds to cover the exceptional spend for the substantive project at A4 Manton, specifically the creation of a traffic island

## 252/24 HERITAGE FUNDS

*Councillors Ross, Hall and Sheppard did not vote on the following item*

Members agreed that the Merchant's House Trust provided a valuable cultural contribution to the town's heritage as curators of an archive of historical documents and artefacts and

**RESOLVED:** that £1,000 from the Heritage Budget 2024-25 be transferred to The Merchant's House Trust to be used for the curatorship of the town archive

<sup>1</sup> <https://www.legislation.gov.uk/ukpga/1990/8/section/106>

<sup>2</sup> <https://www.gov.uk/guidance/community-infrastructure-levy>

**COMMITTEE PRIORITIES**

Members considered proposed Committee priorities for 2025-26:

1. Ensuring a resource plan that supports and underpins the work and priorities of the whole Council including budget lines to be covered by future precept and allocation of surplus funds to relevant EMRs
2. Support the development of policies to manage The Common (recognising that Full Council and the Amenities and Open Spaces Committee will have a role in this also)
3. To maintain oversight of the Council's policies, reviewing them as required
4. To support the advancement of cultural developments and events
5. To support the upgrade of the Council's website
6. To do a cost-benefit analysis of the Council's property and land assets

Discussion points included:

- It was agreed to add a new priority to create a short narrative for each EMR for clarification
- It was noted that there is clear guidance around the management of Common Land and Members agreed that the Town Council does, and will in future, deal with matters relating to Marlborough Common as they arise. Therefore, it was agreed that a specific policy was not required. Priority 2 was therefore removed
- A new priority to preserve the town's heritage was agreed, starting with assets owned by the Town Council, and it was proposed that this should be an agenda item for the first meeting of the Finance and Policy Committee in 2025-26
- Whether priority 6 was admissible in this Committee when the same proposal had been put forward but not carried at the Property Committee Meeting held 22 October 2024 (*Min. No. 237/24*). Members questioned whether this was possible under the Council's Standing Orders<sup>3</sup> (para. 8(a) states that a resolution shall not be reversed within six months unless by certain exceptions)

**RESOLVED:** (i) to clarify when proposed priority 6 could be considered, and add to a future Finance and Policy Committee agenda when it is admissible

**RESOLVED:** (ii) that the F&P priorities to be put forward to Full Council are:

1. Ensuring a resource plan that supports and underpins the work and priorities of the whole Council including budget lines to be covered by future precept and allocation of surplus funds to relevant EMRs
2. To maintain oversight of the Council's policies, reviewing them as required
3. To support the advancement of cultural developments and events
4. To support the upgrade of the Council's website
5. To create a narrative to clarify each Ear Marked Reserve
6. To preserve the town's heritage, starting with assets owned by the Town Council

**BUDGET 2025-26**

Members noted the Town Clerk's report and considered the Committee and Council budget requirements for 2025-26. The **Chair** outlined her preferred approach, noting that there was another meeting in November to make final decisions and recommendations to take forward to Full Council for consideration.

<sup>3</sup> [Standing Orders Revised June 2022](#)

Discussion points included:

- Expected running costs and the costs of maintaining existing services
- Additional budget considerations for staff contingency, election costs, website rebuild and flood and emergency support
- The public sector pay award had recently been confirmed at approximately 3.3%
- The Committee's own draft budget submission could not yet be agreed. Queries were raised against several line items and the website rebuild costs. It was agreed to rework this and circulate an updated budget in advance of the next Committee meeting
- Whether to set guidance for Committees on a percentage range to aim for when putting forward proposed budgets
- Whether the UK Budget to be communicated on 30 October would have any impact on current expectations
- That the tax base for 2025-26 was not yet known

**RESOLVED:** (i) That all requests for new budget in 2025-26 must be formally considered by the relevant Committee and agreed to be submitted for the F&P November meeting and for this to be ratified by Full Council as a principle to be adopted for 2025-26 and future financial years

**RESOLVED:** (ii) to aim to keep the Council's 2025-26 increase in precept below 5%, and to inform Committees so they are mindful of the constraints in relation to new budgetary requests

**ACTION:** **Cllr Thomas** to contact the Chair of A&OS to communicate the approach for 2025-26 budget proposals

**ACTION:** **Cllr Thomas** and the **Town Clerk** to review the F&P budget figures aiming to keep the total below £875K for consideration at the next meeting

#### **255/24 AGAR CONCLUSION OF AUDIT**

Members noted the External Auditor's Report and Certificate 2023-24 concluding the audit under the 2023-24 Annual Governance and Accountability Return (AGAR)

#### **256/24 CCLA FUND**

Members noted the Town Clerk's report and the fact sheet providing an overview of the Public Sector Deposit Fund (Churches, Charities and Local Authorities (CCLA)).

Members noted that all other Councils which had been contacted had confirmed that they also used CCLA for investment funds. They asked for clarification about what the annual % yield was (shown on the fact sheet as 5.30% over 5 years), and whether there were alternatives for the safe management of the Council's investments.

**ACTION:** Town Clerk to follow up queries relating to CCLA fund or other investment opportunities

*Councillor Beaumont left the meeting*

## 257/24 POLICIES

Members considered a draft Lone Working Policy. They provided suggestions (e.g. a WhatsApp group) and asked for simplification and clarification of both the document and risk assessment. As such it was not possible to approve the document for recommendation to Full Council, and Members asked for an updated document to be represented at a future meeting.

The meeting closed at 8.51 pm

## ITEM 5

## ACTION LOG

### To note and review the Action Log

Ref	Action	Min No	Assigned to	Status	Meeting date	Notes
247	Report on what council services could be charged for	101/24	Town Clerk	In Progress	08 Jul 2024	
259	Contact A&OS chair to outline budgeting approach and % guidance	254/24	Cllr Thomas	In Progress	28 Oct 2024	
260	Review F&P budget and circulate prior to next meeting	254/24	Cllr Thomas and Town Clerk	Complete	28 Oct 2024	Cllr CT and RSW meeting 13 11 28; budget circulated with agenda for 25 Nov
261	Clarify CCLA questions (%/annum, other options for deposit funds)	256/24	Town Clerk	In Progress	28 Oct 2024	
262	Ask A&OS for an update on plans to create an informal car park at Marlborough Common	251/24	Town Clerk	Complete	28 Oct 2024	On AOS agenda for 27 Jan 25

## ITEM 6

## SMALL GRANTS

### To consider a grant application from ARK

Members are asked to consider a grant application from ARK for £1,000 asking for a contribution towards creating *'an online Flood and Drought Dashboard, which will bring together information from the river, groundwater and rainfall level gauging stations that impact on the risk of floods (and low flows) for Marlborough all in one easy to find place'*.

Please see Appendix 1 for the full application.

### Recommendation

Members are asked to consider the application and instruct the Town Clerk accordingly.

### Town Clerk 6 11 24

**To note and consider the first interim internal audit report for 2024 25**

The Committee is asked to note and consider the first interim internal audit report for 2024 25.  
(Please see Appendix 2)

Town Clerk 6 11 24

**To clarify the proposal in respect of budget requests**

### Purpose

The purpose of this report is to ask the Committee to clarify its proposal as presented to Full Council on 4 November 2024.

### Background

Following the Committee meeting on the 28 October where it resolved that:

*'All requests for new budget in 2025-26 must be formally considered by the relevant Committee and agreed to be submitted for the F&P November meeting and for this to be ratified by Full Council as a principle to be adopted for 2025-26 and future financial years.'*

This was then on the Full Council agenda on 4 November 2024 as:

*'To consider the recommendation made by the Finance & Policy Committee at its meeting on 28th October 2024, that all requests for new budget for the forthcoming financial year must be formally considered and agreed by the relevant committee and submitted to the Finance and Policy Committee budgetary meeting (typically in November); and for this process to be ratified by Full Council as a principle to be adopted for 2025-26 and future financial years.'*

### Status

When this came to Full Council on 4 November the Council was not clear what they were agreeing to; as the proposal in itself was already agreed practice, whereby all Committees do consider their budgets prior to the November Finance and Policy Committee meeting when it agrees the next year's budget for recommendation to Full Council.

At Full Council it was resolved that:

*RESOLVED: to revise and clarify the proposal at a future meeting of the Finance & Policy Committee.*

### Considerations

The Full Council requested clarification; for example, should there be narrative added to clarify that new 'budget requests' might refer to 'additional new pieces of work, projects, events or services,' and that they should be 'fully costed'?

## Proposal

The Committee is asked to consider the matter and instruct the Town Clerk accordingly.

**Town Clerk 6 11 24**

### ITEM 9

### BUDGET

#### To consider the Committee's and Council's budget requirements for 2025-26 for recommendation to Full Council

1. In readiness for the precept setting in January the Committee is asked to consider the annual budget for the year 2025-26, considering the existing and possible new budget allocations needed.
2. When considering the budget, the Committee will need to allow for:
  - Inflation, currently predicted at 2.5% (November 2024 / Source: Bank of England)
  - Local Government pay increases (to be agreed, but are assumed to be up to circa 2.5%, and likely to mirror this year's pay award).
  - Staff incremental rises, and on costs, including the Government NI increase of 1.5%.
3. In addition to maintaining existing services, the Committee will need to consider commitments to existing projects, and new or aspirational projects or areas of service delivery, notably but not definitively:
  - Wiltshire Council Election charges (circa £700 for an uncontested election per ward, or circa £10,000 for a contested election per ward. NB Marlborough has 2 wards)
  - Website overhaul and rebuild
  - A ground maintenance trailer
  - Biodiversity improvements to the estate
  - Parking management on the Common
  - Cemetery extension
  - The Victorian Cemetery project
  - The Workshop Extension
  - Kingsbury Street property rear windows and guttering
4. The Council has a General Reserve of £528,474 (Month 7, 2024). The reserve at the end of March 2024 (year-end, 2023-24) was £540,915.
5. It should be noted that the Council is required to protect 4-6 months of running costs in its general reserve to ensure business continuity. Based on total expenditure, this equates to circa £89,760 pcm. Therefore, currently the Council needs to protect £359,040 - £538,560. The current General Reserve provides for just under 6 months.
6. The General Reserve is to some degree sustained and replenished over the course of the year, by way of reclaimed VAT. Expenditure that is subject to VAT, but which is reclaimable under HMRC regulations is periodically reimbursed by HMRC. These funds are returned to the Council's bank account and General Reserve.

7. The final VAT reimbursement, and with this the General Reserve's position, will not be known until year end. However, given much of the Council's expenditure activity incurs similar (or more) VAT each year, it is a reasonable assumption that the VAT return sum will be similar and keep track with each year's budgeted expenditure. As such the Committee may consider this as a sufficiently reliable factor in its budget considerations. As a comparison, the total VAT reclaimed in 2023 24 was £80,937.
8. The proposed budget seeks to utilise £30k from the general reserve for the website overhaul and election costs contingency; leaving the equivalent of circa 5.5 months running costs required for business continuity purposes.
9. The sum of £665,277 (month 7) is also held in reserve and allocated as a set of Ear Marked Reserves (EMRs) which support future Council needs and existing projects (e.g. workshop extension, cemetery extension, play areas), and provide some contingency for equipment or existing assets.
10. The EMRs allocations will be checked and appropriately re-allocated at year end. Particular attention should be given to ensuring that the Property EMR is kept to a satisfactory level. This EMR is currently £130,548, with planned works over the course of this year and next on the Community and Youth Centre and Kingsbury Street property.
11. Additionally, there is also a budget allocation of £40,000 for *property maintenance* which should primarily be sufficient to progress these concerns.
12. Where there are developments, additional or extended services not yet identified and agreed, the Council will need to consider associated costs, or strategies for either realising or sustaining these aspirations.
13. The Council's precept increase for 2024-25 was agreed at 6.54% on a Band D equivalent which equated to an additional £15.27 per household. The total income received from the 2024-25 precept raised £890,930.
14. Last year's tax base was 3,569.02. The tax base for 2025-26 is 3,591.13.
15. Preliminary considerations by the Council and the Committees have scrutinised the Council's budget needs. The proposed budget would require a precept rise of 5.78%, equating to an additional £14.27 per household.
16. The budget proposal should also be viewed alongside the proposed use of projected savings, CIL funds, and possible re-allocation of some EMRs to enable the delivery of some projects. It should be noted also that many of the projects agreed last year will run into 2025/26. These projects already have allocated funds as part of the financial planning and budgeting process last year. Where possible new project work has been accounted for within the existing budget

provision. The Committees have tried to keep ambitions realistic to not over commit the Council.

17. The table below outlines proposed new or additional costs for 2025-26, and how they could be funded:

Existing Operational Commitments	COST	Funding source
<b>Election Charges</b>	£20,000 +	Precept, plus EMR
Staffing	£26,434	Precept
Staff contingency fund	£5,000	Precept
Website rebuild	£20,000	General reserve
Walls and fences EMR	£10,000	General reserve
General cost increases	£21,288	Precept
<b>Requested operational requirements</b>		
Ground maintenance trailer	£5,200	Precept
<b>TOTAL</b>	<b>107,922</b>	

18. Below are examples of other Town Council precepts set for 2024-25:

- Bradford on Avon 9%
- Chippenham 3.7%
- Devizes 6.5%
- Corsham 9.1%
- Malmesbury 3.7%
- Salisbury 8.7%
- Trowbridge 22.8%
- Calne 5%
- Melksham 4%
- Westbury 4.8%

19. Please also refer to the associated budget spreadsheet for further budget analysis (see Appendix 3).

20. Members are asked to consider and agree the budget, and indicative precept for 2025-26 for recommendation to Full Council on 9 December 2024 when a final decision will be made.

**Town Clerk 14 11 24**





## MARLBOROUGH TOWN COUNCIL

### APPLICATION FOR A SMALL GRANT

Please ensure that you have read the **Guidance Notes** before completing this form. If you need help, please contact us by telephone on 01672 512487 or by e-mail at [enquiries@marlborough-tc.gov.uk](mailto:enquiries@marlborough-tc.gov.uk)

Please complete all sections.

#### Section 1 – Tell Us About Your Organisation

- 1a** Name of organisation: Action for the River Kennet
- 1b** Contact person: Charlotte Hitchmough
- 1c** Contact address: Avebury Building, Elcot Park, Elcot Lane, Marlborough, SN8 2BG
- 1d** Contact e-mail address: Charlotte@riverkennet.org
- 1e** Contact daytime telephone number 01672 512700
- 1f** Contact mobile telephone number [REDACTED]

#### Section 2 – Tell Us About Your Application

**2a** What does your project/event aim to achieve?

This grant will create an online Flood and Drought Dashboard, which will bring together information from the river, groundwater and rainfall level gauging stations that impact on the risk of floods (and low flows) for Marlborough all in one easy to find place.

The need for this project was articulated during the Wiltshire Council Flood Forum hosted by Marlborough Town Council, and the subsequent Flood Fair in October 2024. These events were held in response to the serious floods in the upper Kennet in January. It was recognised that to assess risk people needed to understand groundwater, river levels and rainfall. Although this information is in the public domain it's not easy to find, particularly for people who don't do it regularly. This project will put all the information clearly presented in one place online.

Using the excellent example created by the Pang Valley Flood Forum the data will be presented as an online dashboard, with only the levels relating to Marlborough displayed. The information will help the residents of Marlborough and Manton, and those supporting them, including the Town Council and Flood Wardens, to have a better understanding of the flood risk. The same information will help people to understand when river levels are critically low. The dashboard will include flood warnings from the Environment Agency and is not designed to replace this service, but it will make it more comprehensive and easy to find.

As climate changes the town will need to adapt to changing rain fall patterns, which are likely to result in 40% more intense rain interspersed with longer dry spells. Flood risk is likely to increase and residents will need to be better prepared.



How will this project benefit Marlborough (e.g. who and how many will it benefit)

The website will be accessible to anyone with internet access and will help the Town Council, Flood Wardens, Parish Councils and local residents to increase awareness and understanding of flood risk. It will include the EA flood warning service and is not designed to replace it. It is designed to help residents be well informed.

Is your group a registered Charity?

Yes

Has your organisation received a previous grant from this Council? No

If Yes, please provide details of the date(s) of application and the amount(s) awarded

Have you applied to other local authorities for a grant (e.g. the Area Board)?

Yes, we have applied to the North Wessex Downs National Landscape for the majority cost. This application is for contributory funding and is necessary for the success of the project.

*Please continue overleaf*

**Section 3 – Tell Us About The Financial Aspects Of Your Application**

£

**3a Projected Expenditure**

Item	Day	Rate	VAT	Total
Project Management and consultation	3	356.67	0	£ 1,070.01
Project delivery	8	162.77	0	£ 1,302.16
IT support (web provider)	1	400	0.2	£ 400.00
IT Support (PVFF)	1	400	0	£ 400.00
Web hosting charge	1	130	0.2	£ 130.00
Allowance for updates	3	162.77	0	£ 488.31
				<b>£ 3,896.48</b>

**Total Projected Expenditure:**

**£ 3,896.48**


**3b Projected Income (including fundraising and project income from other sources)**

£

	<b>Total Projected Income:</b>	<b>£2,899.48</b>
<b>3c</b>	<b>Total Projected Shortfall</b> (i.e. projected expenditure minus projected income)	<b>£</b> 1,000.00
<b>3d</b>	<b>GRANT NOW SOUGHT</b>	<b>£1,000.00</b>
<b>3e</b>	Please tick this box to indicate that you have attached last year's financial accounts or Bank Statement (if a newly established group).	<input type="checkbox"/>

**Section 4 - Declaration**

**4a** I confirm that the information on this form is correct, that any grant received will be spent on the activities specified, and that I will complete the small grants monitoring form (if requested by Marlborough Town Council) upon completion of the project:

 \_\_\_\_\_ (Signature)

\_\_Charlotte Hitchmough\_\_\_\_\_ (Printed)

\_\_4 November 2024\_\_\_\_\_ (Date application submitted)

<b>Return to:</b>	<b>Town Clerk</b>	<b>Office Use Only:</b>
	<b>Marlborough Town Council</b>	<b>Date Received:</b>
	<b>5, High Street</b>	<b>Meeting Date:</b>
	<b>Marlborough, Wilts</b>	
	<b>SN8 1AA</b>	





---

# **Marlborough Town Council**

*Internal Audit Report 2024-25 (First Interim Update)*

---

*Chris I Hackett*  
*Consultant Auditor*  
*For and on behalf of Auditing Solutions Ltd*

## Background

Statute requires all town and parish councils to arrange for an independent internal audit examination of their accounting records and systems of internal control and for the conclusions to be reported each year in the Annual Governance and Accountability Return (AGAR).

This report sets out the initial work undertaken in relation to the 2024-25 financial year, during our first interim visit which took place on October 2<sup>nd</sup> 2024. We wish to thank the Office Manager and the Town Clerk for providing the records to enable us to complete our work. Further reports will be issued following our second interim visit planned to take place early in 2025 and then after our final visit in the summer.

## Internal Audit Approach

In commencing our review, we have continued to pay due regard to the materiality of transactions and their susceptibility to potential misrecording or misrepresentation in the year-end Statement of Accounts/AGAR. Our programme of cover is designed to afford appropriate assurance that the Council's financial systems remain robust and operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the 'Internal Audit Report' which is part of the Council's AGAR and requires independent assurance over specified internal control objectives.

## Overall Conclusion

Based on the work undertaken so far, the Council continues to maintain effective internal control arrangements. Our findings in each area examined are set out in the detailed report below.

We request that this report is presented to Members and that Members acknowledge receipt of the Report.

**This report has been prepared for the sole use of Marlborough Town Council. To the fullest extent permitted by law, no responsibility or liability is accepted by Auditing Solutions Ltd to any third party who purports to use or rely, for any reason whatsoever, on this report, its contents or conclusions.**

# Detailed Report

## Maintenance of Accounting Records & Bank Reconciliations

The Council uses the Rialtas software to maintain its accounting records (the Ledger). Two operational bank accounts are maintained at Barclays, the Business Current and Business Saver accounts which are accounted for in a combined cashbook (number one) in the Rialtas system.

Our objective here is to ensure that the accounting records are being maintained accurately and currently and that no anomalous entries appear in the cashbook or financial ledgers. At this visit we have:

- Confirmed the External Auditor raised no issues on the 2023-24 AGAR requiring our follow up;
- Agreed the opening trial balance detail for 2024-25 as recorded in the Ledger to the closing detail contained in the 2023-24 AGAR;
- Ensured that the cost centre and nominal ledger income and expenditure coding structure remains appropriate for purpose;
- Checked to ensure that the Rialtas Ledger remained “in balance” at the date of our visit by running a data check within the system to confirm the trial balance agreed to the nominal ledger;
- Noted from our review of invoices that the Council’s IT provider undertake Cloud back-ups of the Council’s information;
- Checked and agreed detail in the combined number one cashbook, examining and agreeing transactions in August 2024 as a sample month to supporting bank statements;
- Agreed the combined Business Current and Business Saver Account bank reconciliation as at 31<sup>st</sup> July and 31<sup>st</sup> August 2024; and
- Noted that Member review of bank reconciliations is provided by reporting them to the Finance and Policy Committee.

### *Conclusion*

*The ledger is in balance and the accounts are regularly reconciled to the bank with no anomalous adjusting entries.*

*We will extend our testing at our later visits checking further reconciliations.*

## Review of Corporate Governance

Our objective here is to ensure that the Council has a robust series of corporate governance documentation in place; that Council and Committee meetings are conducted in accordance with the adopted Standing Orders (SOs) and that, as far as we are able to ascertain, no actions of a

**Marlborough TC: 2024-25  
(Interim update)**

**2-October-2024**

**Auditing Solutions Ltd**

potentially unlawful nature have been or are being considered for implementation, although it is for the Council to determine the legality of its transactions. Consequently we:

- Have commenced our examination of the Council's minutes, examining those for the Full Council and its Standing Committee meetings (except for Planning) held during the financial year 2024-25 to date with a view to identifying whether any issues exist that may have an adverse effect on the Council's future financial stability, both in the short and longer term;
- Note the Council continues to keep its corporate policies under review with Full Council adopting Standing Orders and Financial Regulations at the Meeting held in May 2024;
- Noted that the General Power of Competence has been adopted;
- Confirmed that the Council is posting all payments over £500 onto its website and doing this monthly, the latest posting at the time of our visit was for August 2024; and
- Confirmed the Council advertised its 2023-24 accounts for public inspection.

### ***Conclusion and recommendation***

***The National Association of Local Councils (NALC) has recently issued updated guidance on financial regulations. It would be good practice if the Town Council reviewed its financial regulations in the light of this guidance.***

***We shall continue our review of minutes at our next interim and then final visits.***

***R1 The Council should review its financial regulations in the light of recent NALC advice.***

## **Review of Expenditure**

Our aim here is to ensure that:

- Council resources are released in accordance with the Council's approved procedures and approved budgets;
- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- That Members are provided with, and approve, the regular schedules of payments made;
- All discounts due on goods and services supplied are identified and appropriate action taken to secure the discount; and
- VAT has been appropriately identified and coded to the control account for periodic recovery.

We confirmed with officers the controls over the processing of payments. We commenced testing in this area examining a sample of all those supplier payments individually in excess of £2,500 together with a more random selection of every 35<sup>th</sup> cashbook transaction, irrespective of value,

**Marlborough TC: 2024-25  
(Interim update)**

**2-October-2024**

**Auditing Solutions Ltd**

entered in the Cashbook for the period 1<sup>st</sup> April to 10<sup>th</sup> September 2024 to ensure compliance with the above criteria. Our sample comprised 42 payments, totaling £289,437 and equated to 85% of non-pay expenditure to that date. All payments in our sample were supported by invoices.

We reviewed briefly the tenders obtained in relation to a contract let recently for a new boiler at the Town hall noting four were received and that independent consulting engineers checked them.

We confirmed the VAT owing to the Council at the end of 2023-24 was recovered in May 2024 and reviewed the re-claim for the first quarter of 2024-25 confirming the funds were recovered in July 2024 with detail correctly entered into the VAT control account.

### ***Conclusion and recommendations***

***The Council's arrangements for approving payments include an authorisation sheet for officers and Members to initial confirming they have seen the invoices and approve them. This is not currently being initialled by Members.***

***'De-minimis' VAT rules allow organisations to recover input tax linked to exempt supplies subject to certain limits. To be below the de-minimis limits, the following two conditions must both be met: Input VAT attributed to exempt supplies must not exceed £1,875 for the quarter (£625 for a monthly return and £7,500 for an annual calculation). Input VAT attributed to exempt supplies must not exceed 50% of the total input VAT incurred in that quarter. To recover all the Council's input VAT on exempt supplies it is necessary to prove the related tax is de-minimis. It is common for Council's to have this calculation performed annually, this has not been done recently at Marlborough.***

***We will extend our sample of payments at future visits.***

R2 *Members should initial the authorisation sheets confirming they have inspected the related invoices.*

R3 *The Council should consider having its VAT de-minimis calculation performed.*

## **Assessment and Management of Risk**

Our aim here is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage those risks to minimise the opportunity for their coming to fruition.

We have examined the Council's current insurance policy provided by Zurich running to the 16<sup>th</sup> June 2025, cover includes:

- Building insurance;
- Business interruption insurance
- Cover for equipment;
- Public liability cover of up to £15m;

**Marlborough TC: 2024-25  
(Interim update)**

**2-October-2024**

**Auditing Solutions Ltd**

- Hirer's liability cover up to £2m;
- Employer's liability £10m;
- Motor vehicle cover; and
- Fidelity guarantee £2m.

The Policy includes also an inspection contract to ensure the safety of plant such as play equipment.

### **Conclusion**

***No issues arise from our work to date. We will look at the Council's overall risk assessment at our later visits.***

## **Review of Income**

The Council receives income, in addition to the Precept, primarily from Town Hall lettings, property rents, allotments, burial and associated fees, bank interest and specific grants & donations, together with expended VAT, which is recovered quarterly. At this initial visit we:

- Agreed the first and second instalments of the 2024-25 precept received into the Council's accounts in April and September 2024 to the amount set and recorded in the Minutes of the Council and to remittance advices from Wiltshire Council;
- Tested grant income to remittances from Wiltshire Council;
- Checked a sample of five burials in the year to date, (from a total of 18 at the time of our visit), confirming a certificate of burial or cremation was on file and agreeing the related income to the schedule of rates, the invoices raised and the amounts recorded in Rialtas;
- Reviewed the income arising from the letting of open spaces, checking for the income arising from the Circus hire that the invoice agreed to the schedule of rates and that the Circus provided a risk assessment and management agreement, the latter confirming that insurance was held by the hirer. We further checked a sports pitch hire confirming the rate per the invoice to the schedule of rates and that a booking agreement was held;
- Reviewed income received against budget and discussed the action being taken in respect of a tenant who is in arrears. The Council is seeking a court order to take possession of the property; and
- As noted previously in this report test checked a sample of one month's income from the bank statement to the cash book.

### **Conclusion**

***Based on our work so far, the Council continues to maintain systems for collecting income. We will undertake further testing on income at our future visits.***

## Petty Cash Account

We are required, as part of the AGAR certification process, to consider the effectiveness of the Council's controls over any petty cash account or other cash holding in use.

The Council operates a limited petty cash account to defray sundry administrative expenses. The account is "topped up" as and when required with "round sum" cash withdrawals through the Barclays cash-point card. These transfers are recorded in the main cash book.

We agreed the physical cash held on the day of our visit to the accounting records and test checked payments in September 2024 to ensure that vouchers/till receipts were retained to support the payments.

### *Conclusion*

*There are no issues arising in this area.*

## Review of Investments and Loans

We seek to ensure surplus funds are invested to earn interest until the funds are needed and if appropriate any loan transactions are conducted in accordance with the related agreement. At this stage we have:

- Noted the Finance and Policy Committee reviewed the Council's investment policy at their meeting in July and noted the Council invested £100,000 of surplus funds in to the CCLA in September 2024;
- At the time of our visit the CCLA had not issued an updated statement showing the additional investment of £100,000, but we were able to see the receipt of funds from the Council on the CCLA system.

### *Conclusion*

*No issues arise from our work to date. We will further test amounts held by the CCLA to statements when issued. The Council currently has no loans.*

Rec. No.	Recommendation	Response
<b>Review of Corporate Governance</b>		
R1	The Council should review its financial regulations in the light of recent NALC advice.	
<b>Review of Expenditure</b>		
R2	Members should initial the authorisation sheets confirming they have inspected the related invoices,	
R3	The Council should consider having its VAT de-minimis calculation performed.	

**Marlborough TC: 2024-25  
(Interim update)**

**2-October-2024**

**Auditing Solutions Ltd**

Marlborough Town Council Budgets for Precept 2025/26 KEY

2024/25 Budget	Actual Year To Date Mth %	2025/26 PROPOSED	% change
		EXISTING COMMITMENTS	
		Inc Savings	

Cost Increase
Saving
Reviewed since F&P 28 October

Finance & Policy

	INCOME								
1010	INCOME-MISCELLANEOUS	£ -	£ 853						
1176	PRECEPT RECEIVED	£ 890,930	£ 445,465	50%					
1190	BANK INTEREST	£ 3,000	£ 3,784	126%					Interest rates trending downwards
1191	MARKET INCOME	£ 2,000	£ -	0%	£ 2,000	0%			
1194	GRANTS	£ -	£ 1,500						
	EXPENDITURE								
4001	SALARIES/NI/SUPERAN	£ 550,728	£ 206,929	38%	£ 577,162	5%			Pay settlement 2025 26 3.3%. 4.8 allows for incremental rises also; was £570k
4002	YOUTH WORKER	£ 15,000	£ -	0%	£ 30,000	100%			Youth Development worker now in post/ almagmate with Staffing 25 26
4005	ELLIS WHITTAM	£ 3,630	£ 3,403	94%	£ 3,757	3%			25 26 3.5%
4009	TRAVEL	£ 400	£ 113	28%	£ 400	0%			
4010	STAFF MOBILE PHONES	£ 3,500	£ 1,586	45%	£ 4,000	14%			Youth Worker mobile, plus 25 26 3.5%
4011	BUSINESS RATES	£ 32,905	£ 17,570	53%	£ 35,140	7%			7% allows similar rise as previous year
4016	CLIMATE EMERGENCY RESPONSE	£ -	£ 2,279		£ -				EMR Climate emergency - Biodiversity report
4018	EMERGENCY FUND	£ -	£ 400		£ -				Gel sacs
4022	PETTY CASH	£ 500	£ 250	50%	£ 500	0%			
4023	STATIONERY/PUBLICS.	£ 1,100	£ 385	35%	£ 1,100	0%			
4024	SUBSCRIPTIONS	£ 3,250	£ 2,045	63%	£ 3,785	16%			Plus £535 GWW
4025	INSURANCE	£ 17,000	£ 18,165	107%	£ 18,165	7%			Increase due to additional vehicles, Planters
4026	PHOTOCOPIER	£ 5,000	£ 2,233	45%	£ 5,000	0%			
4028	POSTAGE	£ 300	£ 9	3%	£ 200	-33%			was £400
4033	SERVER CLOUD MIGRATION	£ 10,000	£ 10,578	106%	£ -	-100%			
4038	MAINTENANCE	£ 1,500	£ 1,889	126%	£ 1,800	20%			5 High St boiler, PAT tests, wndows/gutters, plumbing
4039	PERSONNEL CLOTHING	£ 1,300	£ 82	6%	£ 1,300	0%			£380 order pending
4041	TRAINING STAFF	£ 3,000	£ 2,155	72%	£ 3,000	0%			1st aid refreshers needed in 2025 26
4046	TOURISM	£ 1,500	£ 861	57%	£ 1,000	-33%			was £1500
4054	LEGAL	£ 14,000	£ 3,629	26%	£ 10,000	-29%			Pending; Golf Club rental agreement, 3B Kingsbury; was £14k
4055	PROFESSIONAL	£ 10,000	£ 2,844	28%	£ 10,000	0%			
4057	AUDIT FEE	£ 4,000	£ 500	13%	£ 4,000	0%			
4059	BANK CHARGES	£ 250	£ 95	38%	£ 250	0%			
4063	OFFICE GENERAL	£ 500	£ 130	26%	£ 500	0%			
4064	ARCHIVE STORAGE	£ 460	£ 175	38%	£ 460	0%			secure archiving
4067	CCTV	£ 4,000	£ 2,729	68%	£ 5,400	35%			CCTV Review; will need funds 2026 27
4071	OFFICE EQUIPMENT	£ 1,200	£ 507	42%	£ 1,200	0%			
4072	EQUIPMENT	£ 3,300	£ 254	8%	£ 3,300	0%			
4075	SOFTWARE & FEES	£ 10,120	£ 6,541	65%	£ 13,082	29%			
4076	HEALTH & SAFETY	£ 500	£ 64	13%	£ 500	0%			
4079	ELECTION COSTS	£ 3,000	£ -	0%	£ 20,000	567%			2 May 2025 election costs; top up EMR Bye Election 10k from general reserve
4153	EVENTS	£ 3,000	£ 261	9%	£ 3,000	0%			
4154	SWITCH ON EVENT	£ 6,000	£ -	0%	£ 6,000	0%			
4224	YOUTH COUNCIL	£ 250	£ -	0%	£ 250	0%			
4228	WEBSITE/BROADBAND	£ 2,200	£ 893	41%	£ 2,500	14%			was £2200
4301	FIRE EXTINGUISHERS	£ 1,550	£ -	0%	£ 1,600	0%			25 26 3.5%
4308	IT EQUIPMENT LEASE	£ 5,000	£ -	0%	£ -	-100%			was £5k; removed - purchased PCs
4309	IT SUPPORT PACKAGE	£ 2,650	£ 120	5%	£ 2,650	0%			
4317	HERITAGE PROJECT	£ 1,000	£ -	0%	£ 1,000	0%			
4152	REMEMBRANCE DAY	£ 2,000	£ -	0%	£ 2,000	0%			

4061	CHRISTMAS LIGHTS		£ 15,000	£ -	0%	£ 15,000	0%		
4151	GRANTS		£ 7,000	£ 2,500	36%	£ 7,000	0%		
4100	MAYORS ALLOWANCE		£ 3,400	£ 1,700	50%	£ 3,400	0%		
4101	MAYORS TRAVEL		£ 300	£ 81	27%	£ 300	0%		
4102	MAYOR MAKING EXPS		£ 2,000	£ 283	14%	£ 2,000	0%		24/25 expenditure low as Mayor gifted food
4078	TRAINING-COUNCILLORS		£ 500	£ -	0%	£ 500	0%		
4103	MEMBERS TRAVEL		£ 200	£ -	0%	£ 200	0%		
4105	CIVIC HOSPITALITY		£ 1,000	£ 116	12%	£ 1,000	0%		
4110	TOWN CRIER/MACE BEAR		£ 1,200	£ -	0%	£ 1,200	0%		
4113	INSIGNIA FUNDS		£ 500	£ 4,464	893%	£ 500	0%		
4012	WATER/SEWERAGE CHGS		£ 4,400	£ 1,269	29%	£ 4,400	0%		
4014	ELECTRICITY		£ 30,396	£ 6,704	22%	£ 30,396	0%		New contract 2025-2028 - protected rate/no material increase for 2025 26
4015	GAS		£ 35,222	£ 8,146	23%	£ 35,222	0%		
4020	TELEPHONE		£ 7,000	£ 3,258	47%	£ 7,000	0%		
NEW	STAFF CONTINGENCY					£ 5,000			ref budget report
NEW	WEBSITE UPGRADE							£ 20,000	Create EMR from general reserve
		<b>Income</b>	<b>£ 895,930</b>	<b>£ 451,602</b>	<b>50%</b>	<b>£ 2,000</b>			
		<b>Expenditure</b>	<b>£ 833,711</b>	<b>£ 318,195</b>	<b>38%</b>	<b>£ 887,119</b>	<b>6%</b>		

2024/25	Actual Year	2025/26	
Budget	To Date Mth	PROPOSED	% change
	£ YTD	EXISTING COMMITMENTS	
		Inc Savings	

**AMENITIES AND OPEN SPACES**

	INCOME								
1101	INCOME-CEMETERY		£ 15,880	£ 8,344	53%	£ 15,880	0%		
1100	INCOME-ALLOTMENTS		£ 1,391	£ 86	6%	£ 750	-46%		Viability?
1102	INCOME-GOLF CLUB								
1103	INCOME OPEN SPACES		£ 9,075	£ 2,023	22%	£ 9,982	10%		25/26 10% increase
1106	INCOME - SHOWMENS GUILD		£ 2,438	£ -	0%	£ 2,438	0%		
1111	INCOME - RUGBY CLUB								
	<b>EXPENDITURE</b>								
	<b>CEMETERY</b>								
4036	OLD CEMETERY		£ 500	£ 144	29%	£ 500	0%		
	<b>ALLOTMENTS</b>								
4006	ST JOHNS TRUST		£ 250	£ 250	100%	£ 250	0%		
	<b>WORKSHOP</b>								
4027	INTRUDER ALARM		£ 2,100	£ 339	16%	£ 2,174	4%		25/26 3.5%
4042	PERSONAL PROTECTIVE EQUIPMENT		£ 1,000	£ 98	10%	£ 1,000	0%		
4043	PICK-UP LEASE		£ 600	£ 445	74%	£ 600	0%		
4044	VEHICLE TAX/INS.		£ 400	£ 335	84%	£ 415	4%		25/26 3.5%
4045	VEHICLE PETROL/DERV		£ 9,000	£ 3,386	38%	£ 9,315	3%		25/26 3.5%
4047	WORKSHOP TOOLS ETC		£ 3,000	£ 1,953	65%	£ 3,000	0%		
4048	VEHICLE MAINTENANCE		£ 12,000	£ 7,099	59%	£ 12,420	3%		
4050	WORKSHOP MISC		£ 1,000	£ 553	55%	£ 1,000	0%		
4315	REFUSE COLLECTION		£ 4,000	£ 2,056	51%	£ 4,140	3%		25/26 3.5%
4320	MOWER		£ 4,200	£ 1,024	24%	£ 4,200	0%		
4323	MISTUBISHI LEASE		£ 2,400	£ 941	39%	£ 2,400	0%		
4332	WESSEX MOWER LEASE		£ 7,000	£ 2,756	39%	£ 7,000	0%		
4339	ISEKI TRACTOR LEASE 2023		£ 10,000	£ 4,366	44%	£ 10,000	0%		
	<b>OPEN SPACES</b>								
4038	MAINTENANCE		£ 9,000	£ 2,375	26%	£ 9,000	0%		
4220	OPEN SPACES PLANTS		£ 4,800	£ 2,558	53%	£ 5,300	10%		3.5% plus some perennials need replacing
4223	PLAY EQUIP/MAINT/REPLACEMENT		£ 3,500	£ 115	3%	£ 3,500	0%		

4314	AOS PROJECTS		£ 10,000	£ 24,286	243%	£ 10,000	0%	EMR Transfer Wye Hs Play area;actual Project spend £5095 Barrier/top soil/boulders/car park signs
4318	TREE SURVEY & WORKS		£ 17,500	£ 1,385	8%	£ 17,500	0%	Treeworks order pending Manton, S.Meadow
4324	RTV HUSQVANA		£ 3,500	£ 1,665	48%	£ 3,500	0%	
4325	STONEBRIDGE MEADOW		£ 1,000	£ -	0%	£ 1,000	0%	
4327	ISEKI TRACTOR TG6490	LEASE	£ 7,000	£ 1,652	24%	£ 7,000	0%	
4330	MULTI PURPOSE MOWER	LEASE	£ 3,100	£ 624	20%	£ 3,100	0%	
4331	FRONT LOADER/BACK HOE LEASE		£ 3,200	£ 1,048	33%	£ 3,200	0%	
4335	FREES AVENUE TREES		£ 1,000	£ -	0%	£ 1,000	0%	2025 26 change to tree Planting
4337	SKATE PARK LIGHTING		£ 500	£ -	0%	£ 500	0%	
4401	NEW WORKSHOP		£ -	£ 27,319				Exp from EMR 344 W/shop Ext Workshop extension phase one ( in part).
4402	ISEKI RIDE-ON MOWER	LEASE	£ 3,000	£ 2,078	69%	£ 3,000	0%	
4403	KAWASAKI MULE 24	LEASE	£ 5,360	£ 2,269	42%	£ 5,360	0%	
4404	TRAFFIC MANAGEMENT		£ 1,500	£ -	0%	£ 1,500	0%	Barriers & Safe Crossing point equip on order
NEW	TIPPING TRAILER					£ 5,200		
NEW	WALLS & FENCES							£ 10,000 CIL allocation top up for EMR pending Manton wall
	<b>Income</b>		£ 51,862	£ 20,406	39%	£ 58,075	12%	
	<b>Expenditure</b>		£ 131,410	£ 93,119	71%	£ 138,074	5%	

2024/25	Actual Year	2025/26	
Budget	To Date Mth % YTD %	PROPOSED	% change
		EXISTING COMMITMENTS	
		Inc Savings	

**PROPERTIES**

INCOME								
1000	INCOME-HIGH ST SHOP							
1002	INCOME-HIGH ST FLAT2							
1003	INCOME-1 KINGSBURY							
1004	INCOME-1A KINGSBURY							
1005	INCOME-2A KINGSBURY							
1006	INCOME-3 KINGSBURY							
1007	INCOME-REC GND COT 1							
1008	INCOME-REC GND COT 2							
1011	INCOME - 3A KINGSBURY ST							
1012	INCOME - 3B KINGSBURY ST							
1050	INCOME-TOWN HALL		£ 25,000	£ 13,413	54%	£ 27,500	10%	25 26 10% inc.
1112	INCOME TOILETS	TH	£ 200	£ 98	49%	£ 200	0%	
1112	INCOME TOILETS	GL	£ 3,500	£ 1,154	33%	£ 3,000	-14%	
1329	INCOME MC&YC		£ -	£ 3,404		£ 8,000		25 26 keep rates same - reduced bookings
	<b>EXPENDITURE</b>							
	<b>CORP PROPERTIES</b>							
4062	MTCE/ELEC CORP. PROPS.		£ 15,000	£ 3,199	21%	£ 15,000	0%	
4066	MARKETING		£ 250	£ -	0%	£ 250	0%	Term report pending
4070	DEFIBS		£ 750	£ -	0%	£ 750	0%	
4019	CLEANING MATERIALS		£ 1,000	£ 386	39%	£ 1,000	0%	
4030	INTRUDER ALARM		£ 2,000	£ 336	17%	£ 2,000	0%	
4035	SANITARY DISPOSAL		£ 1,600	£ 494	31%	£ 1,600	0%	
4037	LIFT MAINTENANCE		£ 3,300	£ 1,760	53%	£ 3,415	3%	Periodic service costs/ 25 26 3.5%
	<b>TOWN HALL</b>							
4038	MAINTENANCE		£ 40,000	£ 78,317	196%	£ 40,000	0%	Town Hall heating/2025 26 Kingsbury rear windows and gutters/ MC&YC
4300	BOILER MAINTENANCE		£ 900	£ -	0%	£ 930	3%	25 26 3.5%
4304	LICENCES/PERFORMING		£ 3,000	£ 1,167	39%	£ 3,000	0%	
4305	BROADBAND		£ 2,100	£ -	0%	£ 2,100	0%	25 26 3.5%
4315	REFUSE COLLECTION		£ 1,500	£ 701	47%	£ 1,550	3%	
4998	MARKETING		£ 200	£ -	0%	£ 200	0%	

4999	PUBLIC TOILETS		£ 7,200	£ 1,744	24%	£ 7,200	0%	
	<b>COOPERS CORNER</b>							
4306	COOPERS CORNER		£ 800	£ 361	45%	£ 800	0%	
4313	PUBLIC TOILETS		£ 17,100	£ 3,154	18%	£ 17,100	0%	Periodic service contract
	<b>MC&amp;YC</b>							
4019	CLEANING MATERIALS		£ 400	£ 148	37%	£ 400	0%	
4030	INTRUDER ALARM		£ 2,000	£ 236	12%	£ 2,070	3%	25 26 3.5%
4035	SANITARY DISPOSAL		£ 750	£ 228	30%	£ 775	3%	25 26 3.5%
4037	LIFT MAINTENANCE		£ 850	£ 323	38%	£ 880	4%	25 26 3.5%
4072	EQUIPMENT		£ 500	£ 356	71%	£ 500	0%	
4304	LICENCES/PERFORMING		£ 300	£ 326	109%	£ 330	10%	new licence charge for film rights (legal change)
	<b>Income</b>		£ 129,330	£ 58,869	46%	£ 139,330	8%	
	<b>Expenditure</b>		£ 101,500	£ 93,236	92%	£ 101,850	0%	

2024/25	Actual Year	2025/26	
Budget	To Date Mth %YTD %	PROPOSED	% change
		EXISTING COMMITMENTS	
		Inc Savings	

**PLANNING**

	<b>EXPENDITURE</b>							
4017	HIGHWAYS		£ 1,000	£ 70	7%	£ 1,000	0%	Road closure barriers pending
4120	STREET FURNITURE		£ 2,000	£ 702	35%	£ 2,000	0%	
4400	LHFIG		£ 7,500	£ -	0%	£ 7,500	0%	
4405	HIGH STREET PROJECT		£ -	£ 17,156				Wiltshire Towns Programme funds ;17,156 EMR Transfer , WTP funds /planters, trees etc
	<b>Income</b>		£ -	£ -				
	<b>Expenditure</b>		£ 10,500	£ 17,928	171%	£ 10,500	0%	

**SUMMARY TOTALS**

	Current	Actual Year		2025 26	
	Annual	To Date		Proposed	
Grand Totals:- Income	£ 1,077,122	£ 530,877	49%	£ 199,405	
Expenditure	£ 1,077,121	£ 522,478	49%	£ 1,137,543	
BALANCE (REQUIRED PRECEPT)		£ 8,399		£ 938,138	
% INCREASE				5.78%	
<b>Per Household</b>				£ 14.27	