

Marlborough Town Council



15 April 2025

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 **Tuesday, 22 April 2025 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 one 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 27 January 2025

5. Action Log

To note and review the Action Log

6. Grants

To consider a grant application from *Alzheimers Support*

7. Quarterly Finance Report

To note and consider the finance report for Quarter 4 (Month 12) 2024 25

8. Internal Audit Report

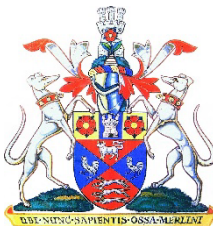
To note and consider the 2nd Interim Internal Audit Report for 2024 25

9. VAT

To note and consider the report on the Outcome of the VAT Diminimis audit

To approve and sign the minutes of the meeting held 27 January 2025

Marlborough Town Council



Finance & Policy Committee

Minutes of a meeting of the Finance & Policy Committee held Monday, 27 January 2025 in the Council Chamber, Marlborough Town Hall at 7pm

PRESENT	Councillor Caroline Thomas	Chair
	Councillor Kym-Marie Cleasby	Town Mayor
	Councillor Andrew Ross	
	Councillor Mervyn Hall	
	Councillor James Sheppard	
	Councillor Kelvyn Shantry	
	Councillor Caroline Sadler	
ALSO PRESENT	Richard Spencer-Williams	Town Clerk
	Dawn Whitehall	Corporate Services Officer
ALSO PRESENT	Councillor Abi Beaumont	Observing
	Kevin Dickson	The Merchants House Trust
	Rowan Whimster	The Merchants House Trust

PUBLIC QUESTION TIME

There were no questions.

- 366/24 APOLOGIES**
Apologies for absence were received from **Councillors Fogg and Davies**.
- 367/24 DECLARATIONS**
Councillors Ross, Hall and Sheppard – agenda item 6 (Grants) non-pecuniary interest.
- 368/24 CHAIR'S ANNOUNCEMENTS**
In 2024 the Committee awarded a grant of £736 to Alzheimer's Support's home support service. The Chair passed around a copy of their report containing feedback: it was good to see that people were feeling the benefit of the services the award had supported.

369/24 MINUTES

RESOLVED: that the minutes of the meeting held 25 November 2024 were confirmed as a true record and signed by the Chair

370/24 ACTION LOG

Members noted the updated action log. Verbal updates included:

#265 VAT de-minimis calculation. An initial exercise was complete: the report flagged a potential discrepancy concerning the VAT status of the Town Hall heating. A more detailed exercise would be performed, including a 5-year exemption calculation. As this was a complicated subject, the Town Clerk suggested an extraordinary F&P meeting to allow the auditor to attend and provide a detailed explanation of the process.

#267 Budget Resilience: there was an agenda item to cover this later in the meeting.

371/24 GRANTS

Members considered an application for a grant received from The Merchant's House Trust requesting a contribution towards structural repair work not covered by their general reserves, including:

1. Repairs to small area of roof at the rear facing west
2. Internal structural strapping work on staircase cupboards
3. Internal tying in of gable wall to archive room
4. Clearing roof space by big chimney and laying flooring to allow safe access to monitor the brickwork internally on the west face
5. Inspection of floor over panelled room centre

The Chair welcomed Merchants House Trust Manager Kevin Dickson and Trustee Rowan Whimster, and they provided more background to the application and answered questions. As it was close to the end of the financial year, Members agreed to make an award of £2,000 now and, if no further applications were forthcoming between now and April, at year-end to award a further grant of/up to £2,000 if the remaining budget allows.

Members noted that there were five main areas of work to be addressed, and expressed a preference for the grant money to go towards works on the staircase in the first instance; they requested that the Trust report back to let Members know how the money had been spent.

Councillors Ross, Hall and Sheppard abstained from voting

RESOLVED: to award £2,000 to The Merchant's House Trust as a contribution towards structural repair works and to review whether remaining budget at year-end will allow for a further grant of up to £2,000

The Merchants House Trust representatives left the meeting

INCOME GENERATION AND EXTERNAL CHARGES

Members noted the Town Clerk's report and considered opportunities to establish charges for services in order to increase income generation. Discussion points included:

- With continuing devolution of services from Wiltshire Council (WC), increasingly Marlborough Town Council (MTC) Officers were spending more time providing assistance to WC, e.g. annual audits of grit bins and community engagement and liaison with WC officers related to highway improvement requests
 - Whether many of the services provided by officers in support of WC were to enable Marlborough residents, and therefore whether it was right to charge: also, if MTC did not support them and WC had no available resource, whether these services would simply not be provided (e.g. refilling grit bins)
 - Whether other town councils charge for services provided by officers
 - With no budget line it was unlikely that WC could pay any bills submitted to them but beginning a dialogue now may enable cross-charging in future years
 - Either way, the bill for any work performed on behalf of WC would ultimately be picked up by the taxpayer
 - Elections - WC states that it has a legal obligation to run elections but not to pay for them: whether this could be clarified by comparing to other legal obligations e.g. provision of social care
- General support for the principle of charging for services to commercial or individual third parties, e.g. provision of CCTV footage to insurance companies or providing a signature for overseas pension requests
- Whether rates should be set at £25 per half hour and £25 for set services such as providing signatures
- Whether the sums recovered would be minimal, e.g. 25p per week to display a notice (vs cost of administration)

RESOLVED: to research whether other town councils charge for services, and to support the Town Clerk to use his judgement about where to charge £25/half hour for officer time for services provided to commercial third parties or individuals

Clrs Sheppard and Thomas stated they would be happy to take up a conversation with Wiltshire Council, especially to clarify the legal position in relation to election costs being passed on to town and parish councils.

ACTION: review opportunities for external charges and any outcomes in six months' time

BUDGET RESILIENCE

To follow up on action #267 agreed at the meeting in November, **Councillor Ross** was given the opportunity to air his thoughts and concerns about budget resilience:

Background

Councillor Ross would be standing down from the Council at the end of this term. He had joined the Council in 2006 and Chaired this Committee for 15 years from 2008. On reviewing the Council's accounts, he had found that between 2000 and 2007 expenditure had exceeded income every year. Decisions to keep the precept low had added to the decline in the Town Council's reserves: the general reserve had gone from £500,000 in 2000 to £4,000 by 2007. (*Guidance is that General Reserve should cover 3-12 months' operational costs*). Until he scrutinised this the situation had not been noticed: he assumed this was because of the way the accounts had been presented to the Committee in the past, or they had not been properly explained or understood.

Over the next three years (from 2008) by increasing the precept submitted to Wiltshire Council from £200,000 to £370,000 the reserve had been increased, improving the financial stability despite significant capital expenditures (e.g. purchase of open space at Stonebridge Meadow, studio flats and public toilets). In his last year as Chair (2022) there had been a £150,000 surplus at year-end with a general reserve of £462,000 and £701,000 in ear marked reserves (*money ringfenced for capital projects or specific maintenance*).

At the meeting on 8 July 2024 (*Min. No. 102/24*) Cllr Ross had questioned the year end reports and whether their presentation represented the Council's position satisfactorily: he had calculated the year-end surplus at only £700 with no funds available to restore the reserves. One other Member had acknowledged his conclusions but the rest of the Committee had not.

He had raised the question about budget resilience because his fear was that the way the Council's accounts were being presented and managed would see the Council's reserves reduced and he wanted to avoid a return to the position he had found in 2007. He acknowledged it was in a strong financial position now and there was still time to reverse the trend at year-end. He congratulated the **Town Clerk** on his report and intention to regularly anticipate year-end reserves.

Recommendations

1. To present an Omega (*accounting system*) trial balance report to each meeting
2. That the current practice of posting revenue be discontinued (e.g. posting revenue to ear marked reserves): instead look at profit and loss and the balance sheet. The **Town Clerk** noted that this was contradictory to the advice from Rialtas (*The Town Council's supplier of bespoke Omega accounting software specifically for the local government sector together with full user support*). **Cllr Ross** suggested a suite of nominal codes in the system that could be used.

Discussion points included:

- The **Chair**:
 - acknowledged that **Cllr Ross** had got the Council into a much stronger financial position during his time as Chair of the Finance and Policy Committee and thanked him for his service
 - Noted that the year-end general reserves had gone up each year for the last five years
 - In one year, a decision had been made to take £100,000 from the general reserve to cover the costs of replacing and updating the Town Hall heating system – an example of ratepayer money being used to improve an asset
 - General reserves were projected to be just under £500,000 at year-end
 - Regarded ear marked reserves (EMR) as saving pots towards future agreed projects or maintenance costs; sometimes a specific budget line could be identified where under spent budget could be used to supplement a related EMR at year-end (*e.g. Town Hall maintenance*)
 - Did not share his concerns: she considered a lower reserve at year end to be a demonstration that the Town Council had delivered on capital projects
 - Noted other sources of income/cash (*e.g. Community Infrastructure Levy (CIL) payments and reclaimed VAT*). **Cllr Ross** responded that he considered VAT to be an asset on the balance sheet, not income.
- Where future financial risks were anticipated (*e.g. the roof of a building requiring significant spend*) each Committee should predict these so they could be managed *e.g. with budget lines or future precept*, enabling the Council to plan/save money towards future spend
- There was no legal responsibility to have a reserve, although general guidance recommended there should be enough to cover operational costs (one member stated this should cover 3-12 months, one stated 3-6 months). With the current predicted reserve there was no risk to the Council.
- EMRs would vary year on year as planned projects were delivered
- If reserves/EMR grew year on year whether it would raise questions about whether the Town Council was looking after the town's assets
- Whether the Town Council should focus on the work required for the town rather than the strength of its reserves

All thanked **Councillor Ross** for explaining his concerns, and especially for his service as Chair of this Committee.

374/24 INVESTMENT STRATEGY

Members noted the Town Clerk's report and considered a proposal by **Councillor Shantry** to move reserve funds held in the current account to the CCLA deposit fund in order to earn interest. Discussion points included:

- All agreed in principle that, without taking any financial risk, the Town Council should deposit surplus cash in accessible investment accounts to generate income
- It was important to identify the right fund: the current CCLA deposit fund was specifically designed for churches and public bodies and the Town Council had invested £250,000 in this fund already
- It was important to take a cautious approach with public money and to look at risk and to understand whether accounts were covered by the Financial Services Authority compensation scheme
- Accepting that a lower return from a safe fund was better than taking a risk with a higher-return account
- Wiltshire Council took a very cautious approach about investment accounts
- The **Chair** reiterated her desire to understand the return on investment generated from the Town Council's commercial properties
- This situation had been reviewed in detail in the past, and the conclusion of due diligence had been that the CCLA fund had been deemed the safest account. £150,000 had been invested at that time; a further £100,000 had been added at the recommendation of the internal auditor (*Min. No. 104/24, 8 July 2024*)
- Whether to agree an amount, e.g. half of the general reserve, and move it across now and review the situation after 6 months
- Whether to take a decision on an amount to invest at year-end
- Whether to invest amounts in EMRs that would not be required immediately
- Whether to invest an amount before the financial year-end
- Whether to create a small working party to consider the approach in more detail
- Recognition that cash loses value when it does not generate a return: to identify an amount to invest that will not affect cashflow
- Whether the amount invested should be shown on future financial reports (it was broadly the difference between the balance per cashbook and the total assets figure shown in the Town Clerk's financial report at the next agenda item)

RESOLVED: to form a working party comprising the Town Clerk and Councillors to agree how much money to invest, and when, and to delegate authority to it to make the decision on behalf of the Committee

ACTION: **Councillors Shantry, Beaumont** and the **Town Clerk** were agreed as members of the working party which should meet in February

375/24 QUARTERLY FINANCE REPORT

Members noted the finance report for Quarter 3 (month 9). Discussion points included:

- The Town Council was currently holding £100,000 S106 receipts as a contribution towards the creation of a 3G all-weather pitch at St Johns;

planning permission had recently been granted so, subject to meeting certain conditions, work may begin on this project soon requiring the money to be transferred

- That future year to date receipts/payments analysis reports would include the CCLA fund and an update on the CIL position
- How the colour coding should be interpreted – it was the Town Clerk’s predicted position at year-end, not for the current month (e.g. red for overspent), and whether a note could be added to the report to clarify this in future
- **Cllr Ross** questioned the general reserves calculations

376/24 REVIEW OF FINANCIAL REGULATIONS

Members considered revised Financial Regulations which had been prepared following receipt of the latest National Association of Local Councils (NALC) model.

RESOLVED: that the revised Financial Regulations, including increasing the Town Clerk’s delegated authority to £4,000, be recommended to Full Council for adoption

The meeting closed at 8.47 pm

ITEM 5 ACTION LOG

To note and review the Action Log

Ref	Action	Min #	Owner	Status	Meeting date	Notes
279	Review opportunities for external charges and any outcomes in six months’ time	372/24	Town Clerk	In Progress	27.01.25	
280	TC + Cllrs Shantry & Beaumont form working party to review £ and when to invest in CCLA	374/24	Town Clerk & Cllrs Shantry & Beaumont	Complete	27.01.25	Cllrs KS, AB, Town Clerk and Office Manager met 10 2 25; see Finance report on agenda 22 4 25

Town Clerk 4 4 25

ITEM 6**SMALL GRANTS**

To consider a grant application from *Alzheimers Support*

Members are asked to consider a grant application from *Alzheimer's Support* requesting a £1,700 financial contribution towards 85 x 2-hour home support sessions for 20 people in Marlborough.

Please see Appendix 1 for the full application.

The grant fund for 2025 26 is currently £7,000.

Recommendation

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

Town Clerk 4 4 25

ITEM 7**QUARTERLY FINANCE REPORT**

To note and consider the finance report for Quarter 4 (Month 12) 2024 25

Quarter 4 Budget Report (Month 12) 2024 25
Year-to-date receipts/payments analysis

Income	£1,166,780
Expenditure	£1,295,494
Bank Reconciliation	£0.00
Balance per cashbook	£631,863.31
VAT Control account	£26,742
CCLA Investment Fund	£500,000
Total current assets (less liabilities)	£1,158,578
CIL FUNDS (after council commitments)	£49,000
EMRs	£606,630
General Reserve (less 'current year fund')	£551,947
Projected General Reserve (allowing for debtors & creditors)	£533,888

Budget Overview

Please refer to Excel Overview Report and Omega Detailed Reports (Appendix 2)

Attachments:

- Appendix 2.1: Excel overview report
- Appendix 2.2: Omega Report Detailed Income & Expenditure by Budget Heading Month 12 (as required by Financial Regulation 4.8)
- Appendix 2.3: Omega Report Bank Reconciliation Month 12 (as required by Financial Regulation 1.9)
- Appendix 2.4: Omega Report Receipts and Payments Summary Month 12 (as required by Financial Regulation 1.9, 5.2)
- Appendix 2.5: Omega Report Detailed Balance Sheet Month 12

CIL Funds

The table below outlines the CIL funds position as of 10.4.25 (funds held, commitments made by the Council, notified pending funds):

EXPLANATION	FUNDS RECEIVED £	FUNDS SPENT	DETAIL
CIL funds held in EMRs (as of 27.1.25)	90,852		
CIL Received in 2024 25 (to date) (held in current account) as of 27.1.25	17,145		
BBF 10.4.25	107,997		
CIL funds committed but not spent	6,000		Manton Traffic Island
	33,997		Visitor signage (plus £6,843 WTP)
	15,000		Gateway signage (WC Estimate)
	9,000		Common parking matting
	10,000		20025/26 Manton Wall (Walls and Fences EMR)
Total CIL fund balance after agreed commitments	£34,000		

EMRs

Current Ear Marked Reserves are as follows:

03/04/2025		Marlborough Town Council 2024/2025			Page 1
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		Earmarked Reserves			
	Account		Opening E	Net Trans	Closing Balance
	323	EMR - OPEN SPACES MACHINERY RE	12484.07	-4275.34	8208.73
	324	EMR - CCTV FUND	181.18		181.18
	325	EMR - MUSEUM & HERITAGE CENTRE	42400		42400
	326	EMR - CIVIC FUND	5000	-4200.05	799.95
	327	EMR 2015 NEW CEMETERY EXT.	37000		37000
	328	EMR 2015 NEIGHBOURHOOD PLAN	500		500
	337	EMR INFORMAL CAR PARK	10000		10000
	339	EMR BYE ELECTION/REFERENDUM	9261.83		9261.83
	340	EMR EVENTS	1000		1000
	342	EMR DEVOLUTION SERVICES	46000	-20750	25250
	344	EMR WORKSHOP EXTENSION	197055.3	-75932.5	121122.8
	347	EMR EMERGERNCY FUND	7423.41	-400	7023.41
	353	EMR STONEBRIDGE MEADOW	4822.3		4822.3
	355	EMR DARK SKIES	0	-154.46	-154.46
	356	EMR CIL RECEIPTS 2021/2022	83250.44	-83250.4	0
	357	EMR Climate Emergency Response	3104.85	-2279	825.85
	358	EMR 106 Receipt Re Redrow	100000.9	-100001	0
	360	EMR CIL RECEIPTS 2022/23	33341.25	-33341.3	0
	361	EMR PROPERTY MAINTENANCE	112174.8	-13883	98291.82
	362	EMR - PLAY AREAS	4584		4584
	364	EMR- HIGHWAYS	5464.16	-620.72	4843.44
	365	EMR - WALLS AND FENCES	17521	-813.19	16707.81
	366	EMR - CIL Receipts 2023/24	26248.22	-26248.2	0
	367	EMR - High St. Projects	0	6713.99	6713.99
	368	EMR - MC & YC Maintenance	0	16394.76	16394.76
	400	EMR CIL RECEIPTS 2021/2022	0	31263	31263
	401	EMR CIL RECEIPTS 2022/23	0	33341.25	33341.25
	402	EMR - CIL Receipts 2023/24	0	26248.22	26248.22
	410	EMR 106 Receipt Re Redrow	0	100000.9	100000.9
			758817.7	-152187	606630.8

Investments

Following the Committee's resolution at the previous meeting, Cllrs Shantry and Beaumont met with the Town Clerk and Office Manager on 10 February 2025 to agree the amount of funds to be transferred from the general reserve to the CCLA Investment Fund.

It was agreed to transfer £268,488.17, making the total amount held in the CCLA fund £500,000. This figure was agreed to strike a satisfactory balance between seeking to capitalise on investing more funds whilst ensuring that sufficient funds remained to allow practicable day-to-day banking practices.

Proposal

It is proposed that as part of the year end account closure, the following underspent funds are transferred into the 2025 26 budget:

- £555 from Play equipment into EMR Play Areas
- £27,583 from Town Hall maintenance into Property Maintenance
- £6,375 from LHFIG into a new LHFIG EMR for commitments not yet charged for by Wiltshire Council

This will leave £60,410 of year end savings which will move to the General Reserve (NB Balance subject to final year-end reconciliation by the Council's accounting service).

Recommendation

Members are asked to note the budget position for Quarter 4 (Month 12) 2024/25 and consider the proposal for the transfer of funds into EMRs and instruct the Town Clerk accordingly.

Town Clerk 11 4 25

ITEM 8

INTERNAL AUDIT REPORT

To note and consider the 2nd Interim Internal Audit Report for 2024 25

Purpose

The purpose of this report is to ask the Committee to note and consider the 2nd Interim internal audit report for 2024 25.

Please refer to Appendix 3 to see the report.

Considerations & Status

The internal report raised one recommendation:

'The Council is administering its payroll function. Part of the control environment is that Members countersign the BACS payment listing each month. This is an important part of the control environment, we understand this has not happened every month and urge members to perform this function.'

Proposal

Members are asked to note and consider the 2nd Interim internal audit report for 2024 25 and instruct the Town Clerk accordingly.

Town Clerk 4.4.25

To note and consider the report on the Outcome of the VAT Diminimis audit

Purpose

The purpose of this report is to appraise the Committee of the outcome of the VAT Diminimis audit.

Background

Status

DCK Accounting visited the Council for an initial investigation on 9 January 2025 and followed this up by scrutinising the Council's accounts from a 'VAT' perspective, reviewing the VAT submissions over the past five years. This was initially triggered by the work done to the Town Hall heating which flagged up that exemption thresholds could have been breached due to an 'extra-ordinary' spend. Having cross-referenced the key VAT regulations against the Council various activities, it was identified that the Council had made incorrect exemption submissions against the public toilets in 2022/23 and 2023/24, and recommended amending these to bring the Council within the VAT partial exemption rules.

Please see Appendix 4 for DCK's report explaining their findings and recommendations.

The consequence and outcome of the exercise is a payment of £22,518.76 is owed to HMRC. DCK on our behalf, and instruction, has submitted a notification of this to HMRC. HMRC have acknowledged this, and we are now waiting for them to confirm the figure and how this may be paid to them (whether the sum will be taken by HMRC against reclaimable VAT due to us, or whether an upfront payment will be required?). If the latter is the case this will need to come from the general reserve.

The cost of this service to date is £2,917.46.

Considerations

For the purpose of avoiding this happening again, whether to employ specialist accounting such as DCK to do an annual check on our VAT returns.

Proposal

It is proposed that the Council employ specialist accounting such as DCK to do an annual check on our VAT returns, at a cost of £600. Members are asked to consider the matter and instruct the Town Clerk accordingly.

Town Clerk 4 4 25



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

Please complete all sections.

Section 1 – Tell Us About Your Organisation

- 1a Name of organisation: **Alzheimer's Support**
- 1b Contact person: **Julian Roberts**
- 1c Contact address: **Old Silk Works, Beech Avenue, Warminster BA12 8LX**
- 1d Contact e-mail address: JulianR@alzheimerswiltshire.org.uk
- 1e Contact daytime telephone number: **01985 624005**
- 1f Contact mobile telephone number: [REDACTED]

Section 2 – Tell Us About Your Application

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

To help us support older people in Marlborough who are living with dementia and their carers to enable them to access our award-winning Home Support Service which provides trained Support Workers who visit people living with dementia in their own homes. Our Support Workers provide much-needed social contact, not least through opportunities to continue to pursue hobbies and interests. Critically, they also provide a welcome break to their family carers by taking over caring responsibilities for a few hours each week.

Our Marlborough service is run by our local Care Co-ordinator, Jackie Rose, who stays in close contact with families and offers advice and support throughout their dementia journey. Jackie and her team of specialist support workers are trained to understand how memory problems can affect life and relationships. Each Support Worker is carefully matched to individual clients to maximise their personal connection. Subject to availability, they can arrange to come at any time of the day or evening, on any day of the week.

Each client's needs and interests are different but examples of how Home Support can help includes companionship and conversation at home, support to continue with a favourite hobby or pastime, social trips out (e.g. to a garden centre, library, coffee in town), countryside walks, cycles or swims, help with shopping trips or other appointments, collecting pensions, paying bills or just an opportunity to talk, revive past skills or have fun together.

As well as giving our clients the freedom to undertake a wide range of hobbies

and social activities, these 2 hours per week also allows their carers to take a break from their caring duties to either undertake other household activities or to enjoy a few precious hours on their own.

The total cost per hour is £34 (£68 per full 2-hour session). We charge our service users £24 per hour and we subsidise the £10 per hour (£20 per 2-hour session) from our own fundraising to cover the shortfall. We are now asking the Council to support the shortfall for up to 85 sessions for 20 local people at £20 per session - £1,700 in total. Critically, this would not only provide 170 hours of direct care but also a further 170 hours of respite for our client's carers, as detailed above. We would of course be grateful for any level of support the Council felt able to provide: £500 would enable us to provide 25 sessions (generating 100 hours of care and respite).

2b How will this project benefit Marlborough (e.g. who and how many will it benefit)

Jackie and her team directly support 20 people across Marlborough, including family carers but the positive impact of this service will radiate outwards to the wider families.

The benefits of this service are clear from the feedback we have received:

"Thank you to both, I would be lost without your visits to my wife and my job as a 24/7 carer is a bit easier because of you both" (Husband and carer).

"He loves Debbie, she is very, very good with him and I have taken leaves out of her book and do different things with him. She has a lovely gentle manner and very kind with him and has such good ideas" (Wife and carer).

More broadly, this service will also help to promote an active and inclusive community across Marlborough by supporting an increased level of social interaction between those living with dementia and the wider community through visits to local shops, pubs and civic amenities. This service encourages local residents living with dementia to retain their former selves by reviving previous interests and re-engaging with the wider community, as well as providing precious respite for their family carers. With the Council's help, we can make a real difference to the lives of people across Marlborough who are living with dementia and their family carers – your support WILL make a difference.

2c Is your group a registered Charity? **Yes**

2c Has your organisation received a previous grant from this Council? **Yes**

2d If Yes, please provide details of the date(s) of application and the amount(s) awarded

February 2024 - £736 towards our Home Support Service in Marlborough
July 2017 - £500 towards the drop-in sessions at the Jubilee Centre


2e Have you applied to other local authorities for a grant (e.g. the Area Board)?

Marlborough Area Board – application pending

Please continue overleaf

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

3a	Projected Expenditure	£
	2-hour session for 20 people of £68 per session x 85 sessions	£5,780
	Total Projected Expenditure:	£5,780
3b	Projected Income (including fundraising and project income from other sources)	£
	Fee income of £48 per session x85 sessions	£4,080
	Total Projected Income:	£4,080
3c	Total Projected Shortfall (i.e. projected expenditure minus projected income)	£1,700
3d	GRANT NOW SOUGHT	£1,700
3e	Please tick this box to indicate that you have attached last year's financial accounts or Bank Statement (if a newly established group).	X

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)
	_____ Julian Roberts _____	(Printed)
	_____ 24th January 2025 _____	(Date application submitted)
Return to:	Town Clerk Marlborough Town Council 5, High Street Marlborough, Wilts SN8 1AA	Office Use Only: Date Received: Meeting Date:

	03/04/2025		MONTH 12						
	Actual Year		Current		Funds	% Spent	Transfer	NOTES / KEY	
	To Date		Annual Budget		Available		to/from EMR		
FINANCE AND POLICY									Overspend
INCOME									Saving
ADMINISTRATION									On budget
INCOME-MISCELLANEOUS	£	1,383	£	-		0.0%		EMR TRANSFER	
PRECEPT RECEIVED	£	890,930	£	890,930		100.0%			
BANK INTEREST	£	11,735	£	3,000		391.2%			
MARKET INCOME	£	2,885	£	2,000		144.3%			
GRANTS	£	35,220	£	-		0.0%		SSEN flood grant; WTP funds	
YOUTH WORKER DEVELOPMENT	£	5,000	£	-		0.0%		WC grant	
EXPENDITURE									
SALARIES/NI/SUPERAN	£	553,339	£	550,728	-2,611	100.5%			
YOUTH WORKER	£	11,130	£	15,000	£ 3,870	74.2%			
ELLIS WHITTAM	£	3,532	£	3,630	£ 98	97.3%			
TRAVEL	£	173	£	400	£ 227	43.1%			
STAFF MOBILE PHONES	£	3,311	£	3,500	£ 189	94.6%			
BUSINESS RATES	£	35,139	£	32,905	-2,234	106.8%			
Climate Emergency Response	£	2,279	£	-	-2,279	0.0%	£ 2,279	Bio Diversity report	
EMERGENCY FUND	£	400	£	-	-400	0.0%	£ 400	Gel sacs	
PETTY CASH	£	550	£	500	-50	110.0%			
STATIONERY/PUBLICS.	£	904	£	1,100	£ 196	82.2%			
SUBSCRIPTIONS	£	2,934	£	3,250	£ 316	90.3%			
INSURANCE	£	18,165	£	17,000	-1,165	106.9%			
PHOTOCOPIER	£	4,528	£	5,000	£ 472	90.6%			
POSTAGE	£	32	£	300	£ 268	10.5%			
SERVER/CLOUD MIGRATION	£	10,578	£	10,000	-578	105.8%			
MAINTENANCE	£	2,956	£	1,500	-1,456	197.1%		Boiler 5 High st, eletrical works,	
PERSONNEL CLOTHING	£	518	£	1,300	£ 782	39.9%			
TRAINING STAFF	£	2,377	£	3,000	£ 623	79.2%			
TOURISM	£	1,885	£	1,500	-385	125.7%		Wiltshire guide, GWW, blue plaque	
LEGAL	£	8,058	£	14,000	£ 5,942	57.6%	£ 750		
PROFESSIONAL	£	11,742	£	10,000	-1,742	117.4%		RBS, Carter Jonas, DCK vat accounts	
AUDIT FEE	£	3,620	£	4,000	£ 380	90.5%			
BANK CHARGES	£	200	£	250	£ 50	79.9%			
OFFICE GENERAL	£	363	£	500	£ 137	72.5%			
ARCHIVE STORAGE	£	417	£	460	£ 43	90.7%			
CCTV	£	3,959	£	4,000	£ 41	99.0%			
OFFICE EQUIPMENT	£	846	£	1,200	£ 354	70.5%			
EQUIPMENT	£	970	£	3,300	£ 2,330	29.4%			
SOFTWARE & FEES	£	12,803	£	10,120	-2,683	126.5%		Excalibur IT support, licences	
HEALTH & SAFETY	£	230	£	500	£ 270	46.0%			
ELECTION COSTS	£	18,088	£	3,000	-15,088	602.9%		Paid from general reserve	
EVENTS	£	1,984	£	3,000	£ 1,016	66.1%			
SWITCH ON EVENT	£	6,534	£	6,000	-534	108.9%			
YOUTH COUNCIL	£	-	£	250	£ 250	0.0%			
WEBSITE/BROADBAND	£	1,938	£	2,200	£ 263	88.1%			
FIRE EXTINGUISHERS	£	2,326	£	1,550	-776	150.1%		Increased cost, lithuim extinguishers	
IT EQUIPMENT LEASE	£	775	£	5,000	£ 4,225	15.5%			
IT SUPPORT PACKAGE	£	120	£	2,650	£ 2,530	4.5%			
HERITAGE PROJECT	£	1,000	£	1,000	£ -	100.0%			
FLOOD DEFENCE	£	3,679	£	-	-3,679	0.0%		Spent from SSEN grant	
REMEMBRANCE DAY	£	1,735	£	2,000	£ 265	86.7%			
CHRISTMAS LIGHTS	£	13,495	£	15,000	£ 1,505	90.0%			
GRANTS	£	7,000	£	7,000	£ -	100.0%			
MAYORS ALLOWANCE	£	3,400	£	3,400	£ -	100.0%			
MAYORS TRAVEL	£	81	£	300	£ 219	27.0%			
MAYOR MAKING EXPS	£	457	£	2,000	£ 1,543	22.9%			
TRAINING-COUNCILLORS	£	-	£	500	£ 500	0.0%			
MEMBERS TRAVEL	£	-	£	200	£ 200	0.0%			
CIVIC HOSPITALITY	£	375	£	1,000	£ 625	37.5%		Payment pending	
TOWN CRIER/MACE BEAR	£	777	£	1,200	£ 423	64.8%			
INSIGNIA FUNDS	£	4,464	£	500	-3,964	892.8%	£ 4,200	Use of EMR for mayorla badges	
WATER/SEWERAGE CHGS	£	3,896	£	4,400	£ 504	88.6%			
ELECTRICITY	£	19,128	£	30,396	£ 11,268	62.9%			
GAS	£	22,426	£	35,222	£ 12,796	63.7%			
TELEPHONE	£	6,914	£	7,000	£ 86	98.8%			
Income	£	947,153	£	895,930		105.7%			
Expenditure	£	818,531	£	833,711	£ 15,180	98.2%			

		Actual Year		Current		Funds		% Spent		Transfer	
		To Date		Annual Budget		Available				to/from EMR	
AMENITIES AND OPEN SPACES											
INCOME											
INCOME-CEMETERY	£	19,484	£	15,880				122.7%			
INCOME-ALLOTMENTS	£	1,799	£	1,391				129.3%			
INCOME-GOLF CLUB											
INCOME OPEN SPACES	£	9,655	£	9,075				106.4%			
INCOME - SHOWMENS GUILD	£	2,300	£	2,438				94.3%			
INCOME - RUGBY CLUB											
EXPENDITURE											
CEMETERY AND ALLOTMENTS											
OLD CEMETERY	£	387	£	500	£	113		77.4%			
ST JOHNS TRUST	£	250	£	250	£	-		100.0%			
WORKSHOP											
INTRUDER ALARM	£	1,435	£	2,100	£	665		68.3%			
PERSONAL PROTECTIVE EQUIPMENT	£	606	£	1,000	£	394		60.6%			
PICK-UP LEASE	£	445	£	600	£	155		74.1%			
VEHICLE TAX/INS.	£	335	£	400	£	65		83.8%	Stirrmmer, mesh cage, brushcutter		
VEHICLE PETROL/DERV	£	6,404	£	9,000	£	2,596		71.2%	Tractor clutch, mower repair, various		
WORKSHOP TOOLS ETC	£	3,751	£	3,000		-751		125.0%			
VEHICLE MAINTENANCE	£	16,425	£	12,000		-4,425		136.9%	£	4,275	New contract, increased costs
WORKSHOP MISC	£	944	£	1,000	£	56		94.4%			
REFUSE COLLECTION	£	5,079	£	4,000		-1,079		127.0%			
MOWER	£	2,816	£	4,200	£	1,384		67.0%			
MISTUBISHI LEASE	£	2,259	£	2,400	£	141		94.1%			
WESSEX MOWER LEASE	£	6,614	£	7,000	£	386		94.5%			
ISEKI TRACTOR LEASE 2023	£	10,478	£	10,000		-478		104.8%			
OPEN SPACES											
MAINTENANCE	£	8,747	£	9,000	£	253		97.2%	£	215	Move to EMR Play Areas
OPEN SPACES PLANTS	£	4,472	£	4,800	£	328		93.2%	Wye Hs Play Area; actual £9581		
PLAY EQUIP/MAINT/REPLACEMENT	£	2,945	£	3,500	£	555		84.1%	£	6,349	
AOS PROJECTS	£	29,434	£	10,000		-19,434		294.3%	£	19,853	
TREE SURVEY & WORKS	£	8,180	£	17,500	£	9,320		46.7%			
RTV/Husqvana	£	4,182	£	3,500		-682		119.5%			
STONEBRIDGE MEADOWS	£	420	£	1,000	£	580		42.0%			
ISEKI TRACTOR TG6490	£	4,643	£	7,000	£	2,357		66.3%			
MULTI PURPOSE MOWER	£	1,718	£	3,100	£	1,382		55.4%			
FRONT LOADER/BACK HOE LEASE	£	2,882	£	3,200	£	318		90.1%			
FREES AVENUE TREES	£	-	£	1,000	£	1,000		0.0%	EMR Workshop ext.		
SKATE PARK LIGHTING	£	-	£	500	£	500		0.0%			
NEW WORKSHOP	£	76,087	£	-		-76,087		0.0%	£	76,087	
ISEKI RIDE-ON MOWER	£	4,944	£	3,000		-1,944		164.8%			
KAWASAKI MULE 24	£	5,398	£	5,360		-38		100.7%			
TRAFFIC MANAGEMENT	£	1,240	£	1,500	£	260		82.7%			
Income	£	58,298	£	51,862				112.4%			
Expenditure	£	213,520	£	131,410		-82,110		162.5%			

PROPERTY		Actual Year To Date		Current Annual Budget		Funds Available		% Spent		Transfer to/from EMR	
INCOME											
CORPORATE PROPERTIES											
INCOME-HIGH ST SHOP											
INCOME-HIGH ST FLAT2											
INCOME-1 KINGSBURY											
INCOME-1A KINGSBURY											
INCOME-2A KINGSBURY											
INCOME-3 KINGSBURY											
INCOME-REC GND COT 1											
INCOME-REC GND COT 2											
INCOME - 3A KINGSBURY ST											
INCOME - 3B KINGSBURY ST											
TOWN HALL											
INCOME-TOWN HALL		£	35,832	£	25,000		143.3%				
TOILETS											
INCOME - TOWN HALL TOILETS		£	216	£	200		107.8%				
INCOME - GEORGE LANE TOILETS		£	2,612	£	3,500		74.6%				
COMMUNITY AND YOUTH CENTRE											
MY & MC INCOME		£	9,666	£	-		0.0%				
EXPENDITURE											
Kingsbury St flat refurb											
CORPORATE PROPERTIES											
MTCE/ELEC CORP. PROPS.		£	23,508	£	15,000	-8,508	156.7%	£	3,605		
MARKETING		£	-	£	250	£ 250	0.0%				
DEFIBS		£	607	£	750	£ 143	80.9%				
TOWN HALL											
CLEANING MATERIALS		£	767	£	1,000	£ 233	76.7%				
INTRUDER ALARM		£	854	£	2,000	£ 1,146	42.7%				
SANITARY DISPOSAL		£	772	£	1,600	£ 828	48.3%	T Hall heating' actual spend £12,417;transfer balance to EMR Property maintenance £27,583?			
LIFT MAINTENANCE		£	3,783	£	3,300	-483	114.6%	-£	2,321	New boiler, no service	
MAINTENANCE		£	151,300	£	40,000	-111,300	378.2%	£	138,883		
BOILER MAINTENANCE		£	-	£	900	£ 900	0.0%				
LICENCES/PERFORMING		£	3,297	£	3,000	-297	109.9%				
BROADBAND		£	-	£	2,100	£ 2,100	0.0%				
REFUSE COLLECTION		£	1,675	£	1,500	-175	111.7%				
MARKETING		£	75	£	200	£ 125	37.5%				
PUBLIC TOILETS		£	6,977	£	7,200	£ 223	96.9%				
COOPERS CORNER		£	328	£	800	£ 473	40.9%				
PUBLIC TOILETS		£	12,708	£	17,100	£ 4,392	74.3%				
COMMUNITY AND YOUTH CENTRE											
CLEANING MATERIALS		£	319	£	400	£ 81	79.7%				
INTRUDER ALARM		£	885	£	2,000	£ 1,115	44.3%				
SANITARY DISPOSAL		£	507	£	750	£ 243	67.6%				
LIFT MAINTENANCE		£	323	£	850	£ 527	38.0%	Additional new charge for TV/Film			
EQUIPMENT		£	564	£	500	-64	112.7%				
LICENCES/PERFORMING		£	781	£	300	-481	260.2%				
Income		£	143,320	£	129,330		110.8%				
Expenditure		£	210,027	£	101,500	-108,527	206.9%				

new tenancy now started March

Kingsbury St flat refurb

T Hall heating' actual spend £12,417;transfer balance to EMR Property maintenance £27,583?
New boiler, no service

		Actual Year		Current		Funds	% Spent	Transfer		
		To Date		Annual Budget		Available		to/from EMR		
PLANNING		Traffic survey' actual £1216								
HIGHWAYS		£	34,563	£	1,000	-33,563	3456.3%	£	33,353	Payment pending;transfer to EMR
STREET FURNITURE		£	441	£	2,000	£ 1,559	22.0%			WTP, planters, trees
LHFIG		£	1,125	£	7,500	£ 6,375	15.0%			
HIGH STREET PROJECT		£	17,286	£	-	-17,286	0.0%	£	17,286	
	Income	£	-	£	-		0.0%			
	Expenditure	£	53,415	£	10,500	-42,915	508.7%			
								£	94,923	Annual Budget Saving
CIL		£	17,145							
	TOTAL INCOME	£	1,165,916	£	1,077,122		108.2%			
	EXPENDITURE	£	1,295,494	£	1,077,121	-218,373	120.3%			

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Detailed Income & Expenditure by Budget Heading 31/03/2025

Month No: 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Finance & Policy							
101 ADMINISTRATION							
1010 INCOME-MISCELLANEOUS	1,383	0	(1,383)			0.0%	
1176 PRECEPT RECEIVED	890,930	890,930	0			100.0%	
1190 BANK INTEREST	12,599	3,000	(9,599)			420.0%	
1191 MARKET INCOME	2,885	2,000	(885)			144.3%	
1194 GRANTS	35,220	0	(35,220)			0.0%	
1195 YOUTH WORKER DEVELOPMENT	5,000	0	(5,000)			0.0%	
ADMINISTRATION :- Income	948,017	895,930	(52,087)			105.8%	0
4001 SALARIES/NI/SUPERAN	553,339	550,728	(2,611)		(2,611)	100.5%	
4002 YOUTH WORKER	11,130	15,000	3,870		3,870	74.2%	
4005 ELLIS WHITTAM	3,532	3,630	98		98	97.3%	
4009 TRAVEL	173	400	227		227	43.1%	
4010 STAFF MOBILE PHONES	3,311	3,500	189		189	94.6%	
4011 BUSINESS RATES	35,139	32,905	(2,234)		(2,234)	106.8%	
4016 Climate Emergency Response	2,279	0	(2,279)		(2,279)	0.0%	2,279
4018 EMERGENCY FUND	400	0	(400)		(400)	0.0%	400
4022 PETTY CASH	550	500	(50)		(50)	110.0%	
4023 STATIONERY/PUBLICS.	904	1,100	196		196	82.2%	
4024 SUBSCRIPTIONS	2,934	3,250	316		316	90.3%	
4025 INSURANCE	18,165	17,000	(1,165)		(1,165)	106.9%	
4026 PHOTOCOPIER	4,528	5,000	472		472	90.6%	
4028 POSTAGE	32	300	268		268	10.5%	
4033 SERVER/CLOUD MIGRATION	10,578	10,000	(578)		(578)	105.8%	
4038 MAINTENANCE	2,956	1,500	(1,456)		(1,456)	197.1%	
4039 PERSONNEL CLOTHING	518	1,300	782		782	39.9%	
4041 TRAINING STAFF	2,377	3,000	623		623	79.2%	
4046 TOURISM	1,885	1,500	(385)		(385)	125.7%	
4054 LEGAL	8,058	14,000	5,942		5,942	57.6%	750
4055 PROFESSIONAL	11,742	10,000	(1,742)		(1,742)	117.4%	
4057 AUDIT FEE	3,620	4,000	380		380	90.5%	
4059 BANK CHARGES	200	250	50		50	79.9%	
4063 OFFICE GENERAL	363	500	137		137	72.5%	
4064 ARCHIVE STORAGE	417	460	43		43	90.7%	
4067 CCTV	3,959	4,000	41		41	99.0%	
4071 OFFICE EQUIPMENT	846	1,200	354		354	70.5%	
4072 EQUIPMENT	970	3,300	2,330		2,330	29.4%	
4075 SOFTWARE & FEES	12,803	10,120	(2,683)		(2,683)	126.5%	
4076 HEALTH & SAFETY	230	500	270		270	46.0%	

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Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4079 ELECTION COSTS	18,088	3,000	(15,088)		(15,088)	602.9%	
4153 EVENTS	1,984	3,000	1,016		1,016	66.1%	
4154 SWITCH ON EVENT	6,534	6,000	(534)		(534)	108.9%	
4224 YOUTH COUNCIL	0	250	250		250	0.0%	
4228 WEBSITE/BROADBAND	1,938	2,200	263		263	88.1%	
4301 FIRE EXTINGUISHERS	2,326	1,550	(776)		(776)	150.1%	
4308 IT EQUIPMENT LEASE	775	5,000	4,225		4,225	15.5%	
4309 IT SUPPORT PACKAGE	120	2,650	2,530		2,530	4.5%	
4317 HERITAGE PROJECT	1,000	1,000	0		0	100.0%	
4994 FLOOD DEFENCE	3,679	0	(3,679)		(3,679)	0.0%	
ADMINISTRATION :- Indirect Expenditure	734,382	723,593	(10,789)	0	(10,789)	101.5%	3,429
Net Income over Expenditure	213,635	172,337	(41,298)				
6000 plus Transfer from EMR	3,429	0	(3,429)				
Movement to/(from) Gen Reserve	217,064	172,337	(44,727)				
<u>102 SECTION 137</u>							
4152 REMEMBRANCE DAY	1,735	2,000	265		265	86.7%	
SECTION 137 :- Indirect Expenditure	1,735	2,000	265	0	265	86.7%	0
Net Expenditure	(1,735)	(2,000)	(265)				
<u>103 OTHER GRANTS</u>							
4061 CHRISTMAS LIGHTS	13,495	15,000	1,505		1,505	90.0%	
4151 GRANTS	7,000	7,000	0		0	100.0%	
OTHER GRANTS :- Indirect Expenditure	20,495	22,000	1,505	0	1,505	93.2%	0
Net Expenditure	(20,495)	(22,000)	(1,505)				
<u>104 MAYORAL</u>							
4100 MAYORS ALLOWANCE	3,400	3,400	0		0	100.0%	
4101 MAYORS TRAVEL	81	300	219		219	27.0%	
4102 MAYOR MAKING EXPS	457	2,000	1,543		1,543	22.9%	
MAYORAL :- Indirect Expenditure	3,938	5,700	1,762	0	1,762	69.1%	0
Net Expenditure	(3,938)	(5,700)	(1,762)				
<u>105 MEMBERS</u>							
4078 TRAINING-COUNCILLORS	0	500	500		500	0.0%	
4103 MEMBERS TRAVEL	0	200	200		200	0.0%	
MEMBERS :- Indirect Expenditure	0	700	700	0	700	0.0%	0
Net Expenditure	0	(700)	(700)				

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Detailed Income & Expenditure by Budget Heading 31/03/2025

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Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>106</u> <u>CIVIC</u>							
4105 CIVIC HOSPITALITY	375	1,000	625		625	37.5%	
4110 TOWN CRIER/MACE BEAR	777	1,200	423		423	64.8%	
4113 INSIGNIA FUNDS	4,464	500	(3,964)		(3,964)	892.8%	4,200
CIVIC :- Indirect Expenditure	5,616	2,700	(2,916)	0	(2,916)	208.0%	4,200
Net Expenditure	(5,616)	(2,700)	2,916				
6000 plus Transfer from EMR	4,200	0	(4,200)				
Movement to/(from) Gen Reserve	(1,416)	(2,700)	(1,284)				
<u>107</u> <u>UTILITIES</u>							
4012 WATER/SEWERAGE CHGS	3,896	4,400	504		504	88.6%	
4014 ELECTRICITY	19,128	30,396	11,268		11,268	62.9%	
4015 GAS	22,426	35,222	12,796		12,796	63.7%	
4020 TELEPHONE	6,914	7,000	86		86	98.8%	
UTILITIES :- Indirect Expenditure	52,365	77,018	24,653	0	24,653	68.0%	0
Net Expenditure	(52,365)	(77,018)	(24,653)				
Finance & Policy :- Income	948,017	895,930	(52,087)			105.8%	
Expenditure	818,531	833,711	15,180	0	15,180	98.2%	
Net Income over Expenditure	129,486	62,219	(67,267)				
plus Transfer from EMR	7,629	0	(7,629)				
Movement to/(from) Gen Reserve	137,115	62,219	(74,896)				
<u>Amenities & Open Spaces</u>							
<u>202</u> <u>CEMETERY</u>							
1101 INCOME-CEMETERY	19,484	15,880	(3,604)			122.7%	
CEMETERY :- Income	19,484	15,880	(3,604)			122.7%	0
4036 OLD CEMETERY	387	500	113		113	77.4%	
CEMETERY :- Indirect Expenditure	387	500	113	0	113	77.4%	0
Net Income over Expenditure	19,097	15,380	(3,717)				
<u>203</u> <u>ALLOTMENTS</u>							
1100 INCOME-ALLOTMENTS	1,799	1,391	(408)			129.3%	
ALLOTMENTS :- Income	1,799	1,391	(408)			129.3%	0

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	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4006 ST JOHNS TRUST	250	250	0		0	100.0%	
ALLOTMENTS :- Indirect Expenditure	250	250	0	0	0	100.0%	0
Net Income over Expenditure	1,549	1,141	(408)				
204 WORKSHOP							
4027 INTRUDER ALARM	1,435	2,100	665		665	68.3%	
4042 PERSONAL PROTECTIVE EQUIPMENT	606	1,000	394		394	60.6%	
4043 PICK-UP LEASE	445	600	155		155	74.1%	
4044 VEHICLE TAX/INS.	335	400	65		65	83.8%	
4045 VEHICLE PETROL/DERV	6,404	9,000	2,596		2,596	71.2%	
4047 WORKSHOP TOOLS ETC	3,751	3,000	(751)		(751)	125.0%	
4048 VEHICLE MAINTENANCE	16,425	12,000	(4,425)		(4,425)	136.9%	4,275
4050 WORKSHOP MISC	944	1,000	56		56	94.4%	
4315 REFUSE COLLECTION	5,079	4,000	(1,079)		(1,079)	127.0%	
4320 MOWER	2,816	4,200	1,384		1,384	67.0%	
4323 MISTUBISHI LEASE	2,259	2,400	141		141	94.1%	
4332 WESSEX MOWER LEASE	6,614	7,000	386		386	94.5%	
4339 ISEKI TRACTOR LEASE 2023	10,478	10,000	(478)		(478)	104.8%	
WORKSHOP :- Indirect Expenditure	57,591	56,700	(891)	0	(891)	101.6%	4,275
Net Expenditure	(57,591)	(56,700)	891				
6000 plus Transfer from EMR	4,275	0	(4,275)				
Movement to/(from) Gen Reserve	(53,316)	(56,700)	(3,384)				
210 OPEN SPACES							
1102 INCOME-GOLF CLUB						108.8%	
1103 INCOME OPEN SPACES	9,655	9,075	(580)			106.4%	
1106 INCOME - SHOWMENS GUILD	2,300	2,438	138			94.3%	
1111 INCOME - RUGBY CLUB						100.0%	
OPEN SPACES :- Income	37,016	34,591	(2,425)			107.0%	0
4038 MAINTENANCE	8,747	9,000	253		253	97.2%	215
4220 OPEN SPACES PLANTS	4,472	4,800	328		328	93.2%	
4223 PLAY EQUIP/MAINT/REPLACEMENT	2,945	3,500	555		555	84.1%	
4314 AOS PROJECTS	29,434	10,000	(19,434)		(19,434)	294.3%	19,853
4318 TREE SURVEY & WORKS	8,180	17,500	9,320		9,320	46.7%	
4324 RTV/Husqvana	4,182	3,500	(682)		(682)	119.5%	
4325 STONEBRIDGE MEADOWS	420	1,000	580		580	42.0%	
4327 ISEKI TRACTOR TG6490	4,643	7,000	2,357		2,357	66.3%	
4330 MULTI PURPOSE MOWER	1,718	3,100	1,382		1,382	55.4%	

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Detailed Income & Expenditure by Budget Heading 31/03/2025

Month No: 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4331 FRONT LOADER/BACK HOE LEASE	2,882	3,200	318		318	90.1%	
4335 TREE PLANTING	0	1,000	1,000		1,000	0.0%	
4337 SKATE PARK LIGHTING	0	500	500		500	0.0%	
4401 NEW WORKSHOP	76,087	0	(76,087)		(76,087)	0.0%	76,087
4402 ISEKI RIDE-ON MOWER	4,944	3,000	(1,944)		(1,944)	164.8%	
4403 KAWASAKI MULE 24	5,398	5,360	(38)		(38)	100.7%	
4404 TRAFFIC MANAGEMENT	1,240	1,500	260		260	82.7%	
OPEN SPACES :- Indirect Expenditure	155,293	73,960	(81,333)	0	(81,333)	210.0%	96,156
Net Income over Expenditure	(118,277)	(39,369)	78,908				
6000 plus Transfer from EMR	96,156	0	(96,156)				
Movement to/(from) Gen Reserve	(22,121)	(39,369)	(17,248)				
Amenities & Open Spaces :- Income	58,298	51,862	(6,436)			112.4%	
Expenditure	213,520	131,410	(82,110)	0	(82,110)	162.5%	
Net Income over Expenditure	(155,223)	(79,548)	75,675				
plus Transfer from EMR	100,431	0	(100,431)				
Movement to/(from) Gen Reserve	(54,792)	(79,548)	(24,756)				
Properties							
110 CORPORATE PROPERTIES							
1000 INCOME-HIGH ST SHOP						100.0%	
1002 INCOME-HIGH ST FLAT2						99.7%	
1003 INCOME-1 KINGSBURY						104.8%	
1004 INCOME-1A KINGSBURY						95.7%	
1005 INCOME-2A KINGSBURY						93.0%	
1006 INCOME-3 KINGSBURY						95.2%	
1007 INCOME-REC GND COT 1						100.2%	
1008 INCOME-REC GND COT 2						100.6%	
1011 INCOME - 3A KINGSBURY ST						99.5%	
1012 INCOME - 3B KINGSBURY ST						1.1%	
CORPORATE PROPERTIES :- Income	94,994	100,630	5,636			94.4%	0
4062 MTCE/ELEC CORP. PROPS.	23,508	15,000	(8,508)		(8,508)	156.7%	3,605
4066 MARKETING	0	250	250		250	0.0%	
4070 Defibs	607	750	143		143	80.9%	
CORPORATE PROPERTIES :- Indirect Expenditure	24,115	16,000	(8,115)	0	(8,115)	150.7%	3,605
Net Income over Expenditure	70,879	84,630	13,751				
6000 plus Transfer from EMR	3,605	0	(3,605)				
Movement to/(from) Gen Reserve	74,484	84,630	10,146				

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Detailed Income & Expenditure by Budget Heading 31/03/2025

Month No: 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
201 TOWN HALL							
1050 INCOME-TOWN HALL	35,832	25,000	(10,832)			143.3%	
1112 GEORGE LANE TOILETS	216	200	(16)			107.8%	
TOWN HALL :- Income	36,048	25,200	(10,848)			143.0%	0
4019 CLEANING MATERIALS	767	1,000	233		233	76.7%	
4030 INTRUDER ALARM	854	2,000	1,146		1,146	42.7%	
4035 SANITARY DISPOSAL	772	1,600	828		828	48.3%	
4037 LIFT MAINTENANCE	3,783	3,300	(483)		(483)	114.6%	
4038 MAINTENANCE	151,300	40,000	(111,300)		(111,300)	378.2%	138,883
4300 BOILER MAINTENANCE	0	900	900		900	0.0%	
4304 LICENCES/PERFORMING	3,297	3,000	(297)		(297)	109.9%	
4305 BROADBAND	0	2,100	2,100		2,100	0.0%	
4315 REFUSE COLLECTION	1,675	1,500	(175)		(175)	111.7%	
4998 MARKETING	75	200	125		125	37.5%	
4999 PUBLIC TOILETS	6,977	7,200	223		223	96.9%	
TOWN HALL :- Indirect Expenditure	169,499	62,800	(106,699)	0	(106,699)	269.9%	138,883
Net Income over Expenditure	(133,452)	(37,600)	95,852				
6000 plus Transfer from EMR	138,883	0	(138,883)				
Movement to/(from) Gen Reserve	5,431	(37,600)	(43,031)				
205 PUBLIC TOILETS							
1112 GEORGE LANE TOILETS	2,612	3,500	888			74.6%	
PUBLIC TOILETS :- Income	2,612	3,500	888			74.6%	0
4306 COOPERS CORNER	328	800	473		473	40.9%	
4313 PUBLIC TOILETS	12,708	17,100	4,392		4,392	74.3%	
PUBLIC TOILETS :- Indirect Expenditure	13,035	17,900	4,865	0	4,865	72.8%	0
Net Income over Expenditure	(10,423)	(14,400)	(3,977)				
206 MC and YC							
1329 MY & MC INCOME	9,666	0	(9,666)			0.0%	
MC and YC :- Income	9,666	0	(9,666)				0
4019 CLEANING MATERIALS	319	400	81		81	79.7%	
4030 INTRUDER ALARM	885	2,000	1,115		1,115	44.3%	
4035 SANITARY DISPOSAL	507	750	243		243	67.6%	
4037 LIFT MAINTENANCE	323	850	527		527	38.0%	
4072 EQUIPMENT	564	500	(64)		(64)	112.7%	

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Detailed Income & Expenditure by Budget Heading 31/03/2025

Month No: 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4304 LICENCES/PERFORMING	781	300	(481)		(481)	260.2%	
MC and YC :- Indirect Expenditure	3,378	4,800	1,422	0	1,422	70.4%	0
Net Income over Expenditure	6,288	(4,800)	(11,088)				
Properties :- Income	143,320	129,330	(13,990)			110.8%	
Expenditure	210,027	101,500	(108,527)	0	(108,527)	206.9%	
Net Income over Expenditure	(66,708)	27,830	94,538				
plus Transfer from EMR	142,488	0	(142,488)				
Movement to/(from) Gen Reserve	75,781	27,830	(47,951)				
Planning							
300 PLANNING							
4017 HIGHWAYS	34,563	1,000	(33,563)		(33,563)	3456.3%	33,353
4120 STREET FURNITURE	441	2,000	1,559		1,559	22.0%	
4400 LHFIF	1,125	7,500	6,375		6,375	15.0%	
4405 HIGH STREET PROJECT	17,286	0	(17,286)		(17,286)	0.0%	17,286
PLANNING :- Indirect Expenditure	53,415	10,500	(42,915)	0	(42,915)	508.7%	50,639
Net Expenditure	(53,415)	(10,500)	42,915				
6000 plus Transfer from EMR	50,639	0	(50,639)				
Movement to/(from) Gen Reserve	(2,776)	(10,500)	(7,724)				
Planning :- Income	0	0	0			0.0%	
Expenditure	53,415	10,500	(42,915)	0	(42,915)	508.7%	
Net Income over Expenditure	(53,415)	(10,500)	42,915				
plus Transfer from EMR	50,639	0	(50,639)				
Movement to/(from) Gen Reserve	(2,776)	(10,500)	(7,724)				
Reserves							
900 RESERVES							
1901 CIL GRANT RECEIVED	17,145	0	(17,145)			0.0%	
RESERVES :- Income	17,145	0	(17,145)				0
Net Income	17,145	0	(17,145)				
Reserves :- Income	17,145	0	(17,145)			0.0%	
Expenditure	0	0	0	0	0	0.0%	
Movement to/(from) Gen Reserve	17,145	0	(17,145)				

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Detailed Income & Expenditure by Budget Heading 31/03/2025

Month No: 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Grand Totals:- Income	1,166,780	1,077,122	(89,658)			108.3%	
Expenditure	1,295,494	1,077,121	(218,373)	0	(218,373)	120.3%	
Net Income over Expenditure	(128,714)	1	128,715				
plus Transfer from EMR	301,187	0	(301,187)				
Movement to/(from) Gen Reserve	172,473	1	(172,472)				

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Bank Reconciliation Statement as at 31/03/2025
for Cashbook 1 - CURRENT & ACTIVE ACCOUNTS

User: SUE

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Active Saver	31/03/2025		245,141.23
Current A/c	31/03/2025		386,722.08
			<u>631,863.31</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			631,863.31
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			631,863.31
		Balance per Cash Book is :-	631,863.31
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Date: 09/04/2025

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Cashbook 1

User: SUE

CURRENT & ACTIVE ACCOUNTS

For Month No: 12

Receipts for Month 12

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
Balance Brought Fwd :		701,598.29					701,598.29	
4055	Banked: 03/03/2025	53.50						
4055	Cemetery	53.50			1101	202	53.50	Burial Fees
4062	Banked: 03/03/2025	174.50						
4062	Cemetery	174.50			1101	202	174.50	Burial Fees
004	Banked: 03/03/2025	34.00						
004	Allotment	34.00			1100	203	34.00	Rent
	Banked: 03/03/2025							
	Corporate Property							Rent
	Banked: 03/03/2025							
	Corporate Property							Rent
01.03.25	Banked: 03/03/2025	135.00						
01.03.25	Town Hall	135.00			1050	201	135.00	Hiring
069	Banked: 03/03/2025	17.00						
069	Allotment	17.00			1100	203	17.00	Rent
52AA	Banked: 03/03/2025	17.00						
52AA	Allotment	17.00			1100	203	17.00	Rent
024	Banked: 03/03/2025	18.50						
024	Allotment	18.50			1100	203	18.50	Rent
4060	Banked: 04/03/2025	53.50						
4060	Cemetery	53.50			1101	202	53.50	Burial Fees
071	Banked: 04/03/2025	17.00						
071	Allotment	17.00			1100	203	17.00	Rent
CCLA	Banked: 04/03/2025	914.99						
CCLA	CCLA	914.99			1190	101	914.99	Interest
	Banked: 04/03/2025							
	Golf Club							Rent
4063	Banked: 05/03/2025							
4063	Bowls Club							Rent
12.04.25	Banked: 06/03/2025	50.00						
12.04.25	Town Hall	50.00		8.33	1050	201	41.67	Wedding Hire 25.26
4056	Banked: 06/03/2025	353.50						
4056	Cemetery	353.50			1101	202	353.50	Burial Fees
4065	Banked: 06/03/2025	434.97						
4065	Taylor	434.97			4120	300	434.97	Bench Reimbursement
4076	Banked: 07/03/2025	477.00						
4076	Town Hall	477.00			1050	201	477.00	Hiring
	Banked: 07/03/2025							

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CURRENT & ACTIVE ACCOUNTS

For Month No: 12

Receipts for Month 12

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Corporate Property							Rent
022	Banked: 07/03/2025	37.00						
022	Allotment	37.00			1100	203	37.00	Rent
4066	Banked: 07/03/2025	123.75						
4066	Town Hall	123.75			1050	201	123.75	Hiring
054	Banked: 07/03/2025	17.00						
054	Allotment	17.00			1100	203	17.00	Rent
4070	Banked: 10/03/2025	132.00						
4070	Town Hall	132.00			1050	201	132.00	Hiring
4078	Banked: 10/03/2025	272.25						
4078	MC & YC	272.25		45.38	1329	206	226.87	Hire
4072	Banked: 10/03/2025	132.00						
4072	Town Hall	132.00			1050	201	132.00	Hire
4071	Banked: 10/03/2025	180.00						
4071	Town Hall	180.00			1050	201	180.00	Hire
080	Banked: 10/03/2025	17.00						
080	Allotment	17.00			1100	203	17.00	Rent
050	Banked: 10/03/2025	17.00						
050	Allotment	17.00			1100	203	17.00	Rent
083	Banked: 11/03/2025	8.50						
083	Allotment	8.50			1100	203	8.50	Rent
4080	Banked: 11/03/2025	198.00						
4080	MC & YC	198.00		33.00	1329	206	165.00	Hire
4074	Banked: 11/03/2025	784.00						
4074	Town Hall	784.00			1050	201	784.00	Hire
15.09.26	Banked: 11/03/2025	50.00						
15.09.26	Town Hall	50.00		8.33	1050	201	41.67	Wedding Hire 25.26
4073	Banked: 11/03/2025	161.00						
4073	Town Hall	161.00			1050	201	161.00	Hire
4087	Banked: 11/03/2025							
4087	Golf Club							
4088	Banked: 11/03/2025	770.00						
4088	MTFC	770.00			1103	210	770.00	Pitches
	Banked: 12/03/2025							
	Corporate Property							Rent
4068	Banked: 12/03/2025	286.00						
4068	Town Hall	286.00			1050	201	286.00	Hiring

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CURRENT & ACTIVE ACCOUNTS

For Month No: 12

Receipts for Month 12

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
D'Arcy	Banked: 12/03/2025	53.50						
D'Arcy	Cemetery	53.50			1101	202	53.50	Burial Fees
12.05.25	Banked: 12/03/2025	50.00						
12.05.25	Town Hall	50.00		8.33	1050	201	41.67	Wedding Hire 25.26
4081	Banked: 13/03/2025	181.50						
4081	MC & YC	181.50		30.25	1329	206	151.25	Hire
23.08.25	Banked: 13/03/2025	265.00						
23.08.25	Town Hall	265.00		44.17	1050	201	220.83	Wedding Hire 25.26
11.02.25	Banked: 14/03/2025	110.00						
11.02.25	Town Hall	110.00			1050	201	110.00	Hire
	Banked: 14/03/2025	31.08						
	George Lane Toilets	31.08			1112	205	31.08	Income
4061	Banked: 14/03/2025	658.63						
4061	Bedford	658.63			4120	300	658.63	Bench Reimbursement
	Banked: 14/03/2025	200.00						
003	Allotment	17.00			1100	203	17.00	Rent
	George Lane Toilets	183.00			1112	205	183.00	Income
4089	Banked: 17/03/2025	18.57						
4089	Wiltshire Council	18.57			4014	107	18.57	Reimbursement Elec
	Banked: 17/03/2025	72.00						
	MC & YC	72.00		12.00	1329	206	60.00	Hire
017	Banked: 17/03/2025	17.00						
017	Allotment	17.00			1100	203	17.00	Rent
013	Banked: 17/03/2025	34.00						
013	Allotment	34.00			1100	203	34.00	Rent
4064	Banked: 17/03/2025	472.48						
4064	Cooper	472.48			4120	300	472.48	Bench Reimbursement
26.03.25	Banked: 17/03/2025	82.50						
26.03.25	MC & YC	82.50		13.75	1329	206	68.75	Hire
4083	Banked: 18/03/2025	65.00						
4083	Open Spaces	65.00			1103	210	65.00	Pitch Hire
	Banked: 18/03/2025							
	Golf Club							Rent
0835	Banked: 20/03/2025	25.00						
0835	George Lane Toilets	25.00			1112	205	25.00	Income
040	Banked: 21/03/2025	37.00						
040	Allotment	37.00			1100	203	37.00	Rent

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CURRENT & ACTIVE ACCOUNTS

For Month No: 12

Receipts for Month 12

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>
Refund	Banked: 25/03/2025							
Refund	Carter Jonas							
	Banked: 25/03/2025							
	Corporate Property							Rent
4079	Banked: 25/03/2025	1,518.00						
4079	MC & YC	1,518.00		253.00	1329	206	1,265.00	Hire
26.03.25	Banked: 26/03/2025	66.00						
26.03.25	MC & YC	66.00		11.00	1329	206	55.00	Hire
	Banked: 26/03/2025	20.00						
	Town Hall Toilets	20.00			1112	201	20.00	Income
	Banked: 27/03/2025							
	Corporate Property							Rent
	Banked: 27/03/2025							
	Corporate Property							Rent
4067	Banked: 28/03/2025	297.50						
4067	Town Hall	297.50			1050	201	297.50	Hire
4086	Banked: 28/03/2025	66.00						
4086	MC & YC	66.00		11.00	1329	206	55.00	Hire
4075	Banked: 31/03/2025	638.00						
4075	Town Hall	638.00			1050	201	638.00	Hire
	Banked: 31/03/2025							
	Corporate Property							Rent
Blythe	Banked: 31/03/2025	133.00						
Blythe	Cemetery	133.00			1101	202	133.00	Burial Fees
18.07.2025	Banked: 31/03/2025	50.00						
18.07.2025	Town Hall	50.00		8.33	1050	201	41.67	Wedding Hire
	Banked: 31/03/2025	864.00						
	Barclays	864.00			1190	101	864.00	Interest
Total Receipts for Month		26,001.59	0.00	486.87			25,514.72	
Cashbook Totals		727,599.88	0.00	486.87			727,113.01	

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CURRENT & ACTIVE ACCOUNTS

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Payments for Month 12

Nominal Ledger Analysis

<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>
03/03/2025	VE80 Shop	DD1	120.67	120.67		501			VE Day Flag
03/03/2025	02 UK LIMITED	DD2	283.32	283.32		501			Staff Mobiles
03/03/2025	CNH CAPITAL	DD3	491.27	491.27		501			Iseki Ride-on Mower Lease
03/03/2025	CNH CAPITAL	DD4	393.59	393.59		501			Husqvana Mower Lease
03/03/2025	CNH CAPITAL	DD5	536.42	536.42		501			Kawasaki Mule Lease
06/03/2025	Lex Autolease	DD6	225.92	225.92		501			Mitsubishi Lease
07/03/2025	Barclays Bank	DD7	10.82	10.82		501			Bank Charges
11/03/2025	Alert Systems	DD8	442.78	442.78		501			Relocate PC & WiFi Dongle
11/03/2025	Corporate Properties Sundries	DD9	40.00	40.00		501			Elec Kingsbury St
13/03/2025	Wiltshire Waste Ltd	DD10	389.42	389.42		501			Skip Cemetery
13/03/2025	Nisbets.Com	DD11	635.98	635.98		501			Steam Cleaner
13/03/2025	PETTY CASH POSTAGE	DD12	3.75	3.75		501			Postage
13/03/2025	PAYFLOW - SALARIES	DD13	30,842.87	30,842.87		501			Salaries
13/03/2025	HM REVENUE & CUSTOMS	DD14	9,728.82	9,728.82		501			NI & PAYE
13/03/2025	Wiltshire Council	DD15	9,239.37	9,239.37		501			Pension
13/03/2025	Wiltshire Council	DD16	67.00	67.00		501			DBS External Check
13/03/2025	British Gas Business	DD17	44.58	44.58		501			Elec Kingsbury St
13/03/2025	Tudor Environmental	DD18	73.68	73.68		501			Rakes
13/03/2025	Screwfix	DD19	55.36	55.36		501			Paint & Brushes
13/03/2025	Kellaway Building Supplies	DD20	16.20	16.20		501			Slabs
13/03/2025	Wiltshire Council	DD21	1,125.00	1,125.00		501			LHFIG Project - Kennet Place
13/03/2025	Linda Illsley	DD22	100.00	100.00		501			Honorarium
13/03/2025	Healthmatic	DD23	5,877.73	5,877.73		501			Contract Public Toilets
13/03/2025	T.H. White (M) Limited	DD24	1,808.06	1,808.06		501			Various
13/03/2025	RICHMAN'S REMOVALS	DD25	42.52	42.52		501			Archive Storage
13/03/2025	Castle Water	DD26	23.59	23.59		501			Water Workshop
13/03/2025	kingdom Services Ltd	DD27	216.92	216.92		501			Keyholding Various
13/03/2025	AHS Heating and Plumbing	DD28	945.72	945.72		501			Plumbing Works 2a Kings St.
13/03/2025	A4 Hire Limited	DD29	33.00	33.00		501			Compactor Plate Rec. Steps
13/03/2025	Peter Causer Carpentry	DD30	834.00	834.00		501			Erect & Fit Notice Board
13/03/2025	DCK Accounting Solutions	DD31	1,985.24	1,985.24		501			VAT Services
13/03/2025	CARTER JONAS	DD32	1,150.00	1,150.00		501			Section 13/Tenancy Deposit
13/03/2025	Adobe Acropro	DD33	20.22	20.22		501			Adobe Software
13/03/2025	RWK Goodman	DD34	4,150.80	4,150.80		501			Lease Golf Club
17/03/2025	Tudor Environmental	DD35	195.89	195.89		501			Litter Pickers/Bag Hoops
17/03/2025	Corona Energy	DD36	1,871.26	1,871.26		501			Elec Various
17/03/2025	HILLS WASTE	DD37	155.76	155.76		501			Refuse Town Hall
17/03/2025	HILLS WASTE	DD38	493.82	493.82		501			Refuse Workshop/MC & YC
17/03/2025	BT UK BUSINESS ACCOUNTS	DD39	257.32	257.32		501			Office Telephone
17/03/2025	Intuit Wages	DD40	50.52	50.52		501			Wages Software
17/03/2025	Castle Water	DD41	175.14	175.14		501			Water Office
17/03/2025	Arval Centre	DD42	235.30	235.30		501			Fuel
17/03/2025	Creative Play	DD43	996.00	996.00		501			Play Equip Parts
18/03/2025	Castle Water	DD44	72.74	72.74		501			Water - Office

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Cashbook 1

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CURRENT & ACTIVE ACCOUNTS

For Month No: 12

Payments for Month 12

Nominal Ledger Analysis

<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>
19/03/2025	Castle Water	DD45	20.37	20.37		501			Water - Workshop
19/03/2025	Fraser Budgens Limited	DD46	53.67	53.67		501			Fuel
20/03/2025	West Mercia	DD47	1,163.16	1,163.16		501			Elec/Gas Various
21/03/2025	EDF Energy	DD48	322.90	322.90		501			Gas - Office
21/03/2025	EDF Energy	DD49	2,672.60	2,672.60		501			Gas - Town Hall
21/03/2025	Zoom Video	DD50	15.59	15.59		501			Zoom Software
24/03/2025	Fraser Budgens Limited	DD51	18.11	18.11		501			Fuel
24/03/2025	TV Licensing	DD52	169.50	169.50		501			TV Licence Town Hall
24/03/2025	CNH CAPITAL	DD53	265.50	265.50		501			RTV
25/03/2025	Tesco Stores	DD54	24.90	24.90		501			Refreshments Litter Pick
27/03/2025	Worknest Limited	DD55	154.80	154.80		501			Upgrarde
27/03/2025	Edwarrrd Bays Ltd	DD56	360.00	360.00		501			Boiler MC & YC
27/03/2025	CARTER JONAS	DD57	2,100.00	2,100.00		501			Propoerty Fees
27/03/2025	Visit Wiltshire	DD58	84.00	84.00		501			Advert
27/03/2025	The Merchants House	DD59	2,000.00	2,000.00		501			Grant
27/03/2025	HI-LITE Roof & Gutters	DD60	52.80	52.80		501			Window Clean MC & YC
27/03/2025	BULL PRODUCTS	DD61	2,394.65	2,394.65		501			Fire Extinguisher Service
27/03/2025	Healthmatic	DD62	110.87	110.87		501			Repairs George Lane Toilet
27/03/2025	Wiltshire Waste Ltd	DD63	712.60	712.60		501			Skip and Dispose Mattress
27/03/2025	Bentleys Builders	DD64	1,200.00	1,200.00		501			Part Payment Office CP Wall
27/03/2025	Onecom Ltd	DD65	930.00	930.00		501			Replacement Laptop
28/03/2025	Arval Centre	DD66	102.66	102.66		501			Fuel
28/03/2025	De Lage Landen	DD67	1,709.15	1,709.15		501			Tractor/Mower Lease
28/03/2025	Fraser Budgens Limited	DD68	55.50	55.50		501			Fuel
31/03/2025	Start Safety	DD69	717.27	717.27		501			Signage - Manton Wall
31/03/2025	WAITROSE LTD	DD70	8.65	8.65		501			Refreshments
31/03/2025	Onecom Ltd	DD71	261.66	261.66		501			Lines
31/03/2025	Onecom Ltd	DD72	288.36	288.36		501			Software
31/03/2025	Onecom Ltd	DD73	628.40	628.40		501			Software
31/03/2025	02 UK LIMITED	DD74	283.93	283.93		501			Staff Mobiles
31/03/2025	T H WHITE INSTALLATIONS LTD.	DD75	396.60	396.60		501			MC & YC Fire Exting. Service
Total Payments for Month			95,736.57	95,736.57	0.00			0.00	
Balance Carried Fwd			631,863.31						
Cashbook Totals			727,599.88	95,736.57	0.00			631,863.31	

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Marlborough Town Council 2024/2025

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Detailed Balance Sheet - Including Stock Movement

Month 12 Date 31/03/2025

<u>A/c</u>	<u>Description</u>	<u>Actual</u>
<u>Current Assets</u>		
105	VAT CONTROL ACCOUNT	26,742
201	CURRENT & ACTIVE ACCOUNT	631,863
299	CCLA Deposit Fund	500,000
	Total Current Assets	1,158,605
<u>Current Liabilities</u>		
501	CREDITORS	27
	Total Current Liabilities	27
	Net Current Assets	1,158,578
Total Assets less Current Liabilities		1,158,578
<u>Represented by :-</u>		
300	CURRENT YEAR FUND	(277,714)
310	GENERAL RESERVE	829,661
323	EMR - OPEN SPACES	8,209
324	EMR - CCTV FUND	181
325	EMR - MUSEUM & HERITAGE	42,400
326	EMR - CIVIC FUND	800
327	EMR 2015 NEW CEMETERY EXT.	37,000
328	EMR 2015 NEIGHBOURHOOD	500
337	EMR INFORMAL CAR PARK	10,000
339	EMR BYE	9,262
340	EMR EVENTS	1,000
342	EMR DEVOLUTION SERVICES	25,250
344	EMR WORKSHOP EXTENSION	121,123
347	EMR EMERGERNCY FUND	7,023
353	EMR STONEBRIDGE MEADOW	4,822
355	EMR DARK SKIES	(154)
357	EMR Climate Emergency	826
361	EMR PROPERTY MAINTENANCE	98,292
362	EMR - PLAY AREAS	4,584
364	EMR- HIGHWAYS	4,843
365	EMR - WALLS AND FENCES	16,708
367	EMR - High St. Projects	6,714
368	EMR - MC & YC Maintenance	16,395
400	EMR CIL RECEIPTS 2021/2022	31,263
401	EMR CIL RECEIPTS 2022/23	33,341
402	EMR - CIL Receipts 2023/24	26,248
410	EMR 106 Receipt Re Redrow	100,001
	Total Equity	1,158,578



Marlborough Town Council

Internal Audit Report 2024/25 (Second 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 work undertaken in relation to our second interim review for the 2024/25 financial year, which took place on the 5th February 2025 together with our preparatory work. We wish to thank the Officers for providing the records to facilitate our review. This report does not repeat the findings of our first interim report but, following our final review in the summer timed for after the 2024/25 accounts have been closed, we will issue a consolidated report.

Internal Audit Approach

In conducting 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

We have concluded that, 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.

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). Accounting support and advice is provided by contract accountants (RBS) in respect of the year-end.

Two operational bank accounts are maintained in the name of the Town Council at Barclays, the Business Current and Business Premium Saver accounts. They are accounted for in a combined cashbook (number one) in the Rialtas system. The Council has invested surplus cash in an account with the CCLA Public Sector Deposit Fund.

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 ledger. At this second interim review, we have:

- Checked that the financial Ledger remains “in balance” at the date of our review by running a data check within the system to confirm the trial balance agreed to the nominal ledger;
- As a sample agreed the reconciliation of the cash book to the bank statements at the 30th November and 31st December 2024 and agreed the transactions in December 2024 between the bank statements and the cash book; and
- Agreed the CCLA balance per the statement dated 31st December 2024 to Rialtas.

Conclusions

We are pleased to note that the accounts are in balance and regularly reconciled to the bank with no anomalous adjustments in the reconciliations.

We will extend our testing at our final review checking further reconciliations and agreeing the disclosure of the bank balances in the year end AGAR.

We note that the bank reconciliation at 31st December 2024 had been countersigned by two Councillors and that they are reported to the Finance and Policy Committee.

Review of Corporate Governance

Our objective here is to ensure that the Council has a robust series of corporate governance documentation in place and that Council and Committee meetings are conducted in accordance with the adopted Standing Orders (SOs).

At this stage we have continued 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.

**Marlborough Town Council second
interim review 2024/25**

5-February-2025

Auditing Solutions Ltd

We note that the Finance and Policy Committee has recently reviewed the Council's Financial Regulations, updated to reflect recent national guidance issued by NALC and that a report is due to go to Full Council in March 2025.

Conclusions

There are no matters arising from our work in this area. We shall complete our review of minutes at our final visit.

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 discussed with officers the controls over the processing of payments at our first review stage. At this stage we have extended our testing in this area examining a sample of all those supplier payments individually in excess of £2,000 together with a more random selection of every 35th cashbook transaction, irrespective of value, entered in the Ledger (Rialtas) cashbook for the ten months to 31st January 2025 to ensure compliance with the above criteria. Our sample now comprises 75 payments, totaling £503,363 and equates to 66% of non-pay expenditure. Invoices were provided to support all the payments in our sample.

We note that the Council recently sought quotes for work to refurbish the Flat at 3b Kingsbury Square. We reviewed briefly the supporting documentation.

We reviewed the second quarterly VAT reclaim for 2024/25 agreeing the amounts to the VAT Rialtas record and confirming receipt of funds into the bank. We note consultant Accountants are reviewing the Council's VAT arrangements presently.

Conclusions

No issues arise from this area of our work. We will review payments for the rest of the financial year at our final visit and extend testing as necessary.

Management of Risks

At our first visit we reviewed the Council's insurance policy. At this stage we discussed arrangements for completing safety inspections of play equipment which are conducted regularly by trained Council staff supplemented by periodic external inspections by Zurich. We will review the Council's overall risk assessment at our final visit after it has been updated. There are no further matters to report at this stage.

Budgetary Control & Reserves

Our objective here is to ensure that the Council has a robust procedure in place for identifying and approving its future budgetary requirements and level of precept to be drawn down from the Unitary Authority; also, that an effective reporting and monitoring process is in place. We also aim to ensure that the Council retains appropriate funds in general and earmarked reserves to finance its ongoing spending plans, whilst retaining appropriate sums to cover any unplanned expenditure. We note that:

- Full Council approved the 2025/26 budget and precept at their meeting in January 2025 after initial consideration by the Finance and Policy Committee. Members were provided with a report outlining key issues such as cost pressures and planned projects. This was supported by a detailed schedule analysing income and expenditure by activity showing projections for 2025/26 and prior year comparators; and
- Members continue to receive regular budget monitoring reports quarterly which include income and expenditure reports and a balance sheet.

Conclusions

No issues arise in this area currently. We will look at outturn income and expenditure against budget at our final review stage when we will also look at reserve levels.

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. To focus our work, we obtained and reviewed budget reports generated by the Rialtas Ledger and decided to test the following at this second review, specifically we:

- Note the Council received a grant from Wiltshire Council of £25,000, we agreed this to a remittance advice from Wiltshire Council;
- Test checked the receipt of interest from the CCLA account statements to the amount recorded in Rialtas; and

- Town Hall hiring: We tested five lettings form the booking diary confirming booking forms were on file and agreeing the fee charged to the schedule of rates and the accounts.

In addition, as set out earlier in this report, we confirmed receipt of VAT reclaims and agreed a sample of receipts to the bank.

Conclusions

Based on our work so far, the Council continues to maintain systems for collecting income. We will review income for the whole year against budget at our final review stage.

Review of Staff Salaries

In examining the Council's payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the Employee Rights Act 1998 and the requirements of HM Revenue and Customs (HMRC) legislation as regards the deduction and payment over of income tax and NI contributions, together with meeting the requirements of the local government pension scheme, as amended from 1st April 2017 with regard to employee contribution percentages.

At this second review we have:

- Sample checked the calculation of back pay in respect of the national pay award which was paid in November 2024;
- For five staff paid in November checked the calculation of national insurance and tax and pension contributions;
- Confirmed the gross pay for two new staff per their November payslips to their contract of employment;
- Confirmed signed over time sheets are retained on file; and
- Continued our month-on-month trend analysis of payroll transactions per the cash book to enable us to confirm there are no material anomalies.

Conclusions

The Council is administering its payroll function. Part of the control environment is that Members counter sign the BACS payment listing each month. This is an important part of the control environment, we understand this has not happened every month and urge members to perform this function.



Richard Spencer-Williams – Town Clerk
 Marlborough Town Council
 Council Offices
 5 High Street
 Marlborough
 Wiltshire
 SN8 1AA

3rd March 2025

Dear Richard,

Subject: Following Up: VAT Partial Exemption Discussion - Marlborough Town Council

I would like to take this opportunity to extend my gratitude for meeting with Derek and myself today to discuss the VAT Partial Exemption Calculations for Marlborough Town Council over the past five years. I appreciate the time and effort you dedicated to this important matter. I hope this letter effectively summarises the key points of our discussion, providing clarity on the necessary actions as we move forward.

Why is a VAT Partial Exemption needed?

Local authorities covered by section 33 of the 1994 VAT Act can recover VAT incurred on costs associated with:

- non-business activities,
- taxable business activities
- outside of Scope activities
- exempt business activities

The exempt activities amount is tested using a yearly Partial Exemption Calculation. The Authority is implicitly charged with performing this exercise as the legislation is formulated, in order to demonstrate compliance.

This calculation is, in turn, crucial to ensuring you can monitor and, where possible, mitigate the impact of irrecoverable VAT in future years.

Exempt input tax is considered insignificant and recoverable if it is less than the greater of the following:

- £7,500 per annum, or
- 5% of the total VAT incurred on all purchases in a year.

As Marlborough Town Council incurs input VAT attributed to exempt activities, HM Revenue & Customs (HMRC) requires the council to complete a yearly VAT Partial Exemption Calculation to determine if any irrecoverable costs are due to be paid back.

During our review of the past five fiscal years, it became apparent that the VAT Partial Exemption Calculations for two of those years exceeded the de minimis limits. This unfortunate circumstance necessitates a repayment to HMRC, resulting in a total liability of **£22,518.76** for the two relevant years leading up to 31st March 2024. This finding underscores the critical importance of addressing the applicable compliance measures to prevent future liabilities.

Given that this VAT liability exceeds £10,000, it is a requirement to formally declare this to HMRC through an online VAT 652 form. As per our discussion, the standard procedure is submitting this form quarterly for the prior two years. However, recognising the complexities of the VAT Partial Exemption, we propose an alternative

approach. Our intention is to amend each year's VAT liability within the first quarter VAT return of the subsequent year. For example, adjustments pertaining to the 2024 VAT Partial Exemption will be reflected in the Q1 return of 2025. We believe this methodology streamlines the process while maintaining full compliance. However, we must first secure HMRC's agreement to this proposed alteration of standard reporting.

Another critical point from our discussion was the income related to cost centre 205 – Public Toilets. Given that the council provides access to public toilets for a fee, these facilities are considered business-related and thus subject to Output VAT. Therefore, we recommend adjusting the output VAT for the public toilets in the past five years on the next VAT return.

Public Toilet Income	Output VAT Due
£ 3,532.60	£ 588.77
£ 3,142.75	£ 523.79
£ 5,690.42	£ 948.40
£ 4,599.42	£ 766.57
£ 2,517.68	£ 419.61
£ 19,482.87	£ 3,247.15

Finally, a significant portion of the irrecoverable input VAT linked to exempt activities relates to the Commercial Properties, with the remaining portion stemming from the Town Hall. We are aware that the Kingsbury properties (lettings and commercial) share a common entrance in addition to the separate shop entrances, leading HMRC to define them as a single property for Opt to Tax purposes. The council should carefully evaluate any future projects incurring input VAT related to these properties, such as significant repairs, refurbishments, or extensions. In such cases, Marlborough Town Council should consider Opting to Tax relevant individual properties on a case by case basis. If the council chooses to opt to tax any property, VAT must be charged on all future invoices, either by adding it to the net value or deducting it from the gross value if the council decides to absorb the VAT. Please bear in mind that tenants from any letting properties can write to the council appealing the decision to charge VAT therefore entitling them to remain exempt. This only applies to residential and not commercial.

I have produced a VAT Partial Exemption Calculation for this financial year (up to January 2025). Currently the input VAT attributed to exempt activities are estimated at £6,175 with two months remaining for the year. We would seriously recommend, to the extent possible delaying, any optional expenditure on the commercial properties in order to reduce the risk of the council breaching the £7,500 de-minimis.

To summarise above DCK Accounting Solutions recommends the following actions/decisions:

- 1) Adjust the next VAT Return to account for the output VAT on Public Toilets £3,247.15
- 2) Utilise DCK to submit a VAT 652 to account for the £22,518.76 irrecoverable VAT
- 3) Evaluate, in advance, any future projects relating to Commercial Properties and consider 'Opting to Tax'
- 4) Utilise DCK to produce a VAT Partial Exemption Calculation yearly moving forward
- 5) Consider postponing any works in March relating to exempt activities

DCK would also recommend separating the expenditure next year on commercial properties mirroring the nominal structure of the income treatment.

Thank you once again for the opportunity to work with you on this matter. I look forward to our continued collaboration.

Yours sincerely,



David Morgan
DCK Accounting Solutions Ltd

Appendix 4

CURRENT PARTIAL EXEMPTION CALCULATIONS							
	Corporate Properties	Town Hall	Public Toilets	Total	De Minimis		
Year Ended 31st March 2020	£ 5,679.86	£ 198.80	£ 4,497.99	£ 10,376.65	£ 7,500.00	REPAYABLE	
Year Ended 31st March 2021	£ 3,827.26	£ 21.64	£ 5,156.58	£ 9,005.49	£ 7,500.00	REPAYABLE	
Year Ended 31st March 2022	£ 5,332.15	£ 1,032.10	£ 5,064.38	£ 11,428.63	£ 7,500.00	REPAYABLE	
Year Ended 31st March 2023	£ 9,592.72	£ 235.49	£ 2,541.42	£ 12,369.63	£ 7,500.00	REPAYABLE	
Year Ended 31st March 2024	£ 10,231.23	£ 2,459.32	£ 5,625.67	£ 18,316.21	£ 7,500.00	REPAYABLE	
	£ 34,663.23	£ 3,947.35	£ 22,886.04	£ 61,496.61			
REVISED PARTIAL EXEMPTION CALCULATIONS (IF TOILETS WENT TO BUSINESS)							
	Corporate Properties	Town Hall	Total	De Minimis		CC 205 Income	VAT
Year Ended 31st March 2020	£ 5,679.86	£ 198.80	£ 5,878.66	£ 7,500.00	UNDER DE-MINIMIS	£ 3,532.60	£ 588.77
Year Ended 31st March 2021	£ 3,827.26	£ 21.64	£ 3,848.90	£ 7,500.00	UNDER DE-MINIMIS	£ 3,142.75	£ 523.79
Year Ended 31st March 2022	£ 5,332.15	£ 1,032.10	£ 6,364.25	£ 7,500.00	UNDER DE-MINIMIS	£ 5,690.42	£ 948.40
Year Ended 31st March 2023	£ 9,592.72	£ 235.49	£ 9,828.21	£ 7,500.00	REPAYABLE	£ 4,599.42	£ 766.57
Year Ended 31st March 2024	£ 10,231.23	£ 2,459.32	£ 12,690.55	£ 7,500.00	REPAYABLE	£ 2,517.68	£ 419.61
	£ 34,663.23	£ 3,947.35	£ 38,610.57			£ 19,482.87	£ 3,247.15
LIABILITY ON CURRENT PARTIAL EXEMPTION CALCULATIONS				£ 61,496.61			
LIBILITY ON REVISED PARTIAL EXEMPTION CALCULATIONS (IF TOILETS WENT TO BUSINESS):							
VAT Repayable on Income			£ 3,247.15				
Liability on revised partial exemption calculations YE 2023 & 2024 (if toilets went to business):			£ 22,518.76	£ 25,765.90			