

## AGENDA

6<sup>th</sup> June 2022

Dear Councillor  
You are summoned to the:

**Meeting of Warminster Town Council**  
**on Monday 13<sup>th</sup> June 2022 at 7pm**  
**to be held at**  
**Civic Centre, Sambourne Road, Warminster, BA12 8LB**

**Membership:**

<b>Cllr Allensby (West)</b>	<b>Cllr Keeble (West) Vice Chairman of the Council and Deputy Mayor</b>
<b>Cllr Brett (East)</b>	<b>Cllr Macdonald (East)</b>
<b>Cllr Cooper (Broadway)</b>	<b>Cllr Macfarlane (West)</b>
<b>Cllr Davis (East)</b>	<b>Cllr Parks (North)</b>
<b>Cllr Fraser (West)</b>	<b>Cllr Robbins (East) Chairman of the Council and Mayor</b>
<b>Cllr Fryer (Broadway)</b>	<b>Cllr Syme (Broadway)</b>
<b>Cllr Jeffries (North)</b>	

Members of the public are welcome to attend meetings of the Council and Committees, unless excluded due to the confidential nature of the business.

Yours sincerely



**Tom Dommett CiLCA**

**Town Clerk and Responsible Financial Officer**

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1. **Apologies for Absence**

**To receive and accept** apologies, including reason for absence, from those unable to attend.

2. **Declarations of Interest**

**To receive** any declarations of interest under Warminster Town Council's Code of Conduct issued in accordance with the Localism Act 2011.

3. **Minutes**

**3.1** To approve as a correct record, the minutes of the Full Council meeting held on Monday 16<sup>th</sup> May 2022 copies of these minutes have been circulated and standing order 12.1 provides that they may therefore be taken as read.

**3.2** To note any matters arising from the minutes of the Full Council meeting held on Monday 16<sup>th</sup> May 2022

4. **Chairman's Announcements**

**4.1** Announcements.

**4.2** Mayor's engagements (**see attached**)

**Members to note.**

5. **Correspondence Circulated**

Members to note the list of all correspondence circulated since the last meeting. (**See attached**).

6. **Questions**

**To receive** questions from members of the council submitted in advance to the Clerk.

***Standing Orders will be suspended  
to allow for public participation.***

7. **Public Participation**

**To enable** members of the public to address the Council with an allowance of three minutes per person regarding any item on the agenda and **to receive** any petitions and deputations. The Mayor may read out statements submitted in advance.

***Standing Orders will be reinstated  
following public participation.***

8. **Reports from Unitary Authority Members and the Police**

**To note any reports** provided which are relevant to the Full Council.

9. **Proceedings of Committee**

**To receive** minutes with recommendations from committees, already circulated, and to consider any questions arising from them.

**9.1 Finance and Audit Committee** meeting held on 7<sup>th</sup> March 2022 questions to Cllr Cooper, chairman of the committee.

**9.2 Parks and Estate Committee** meeting held on 14<sup>th</sup> March 2022 questions to Cllr Allensby, chairman of the committee

10. **Internal Audit Report 2021– 2022 (Final)**

**To receive and note** the final audit report which is enclosed for consideration. (**See attached**).

**Members are requested to consider and approve the attached report.**

**11. Financial Statements for Year Ended 31<sup>st</sup> March 2022**

Members have been sent a copy of the council's unaudited financial statements. (**See attached**). Any questions regarding the accounts should be sent to the town clerk by Thursday 9<sup>th</sup> June 2022, the answers to which will be collated and presented to members at the meeting.

**Members are requested to:**

**11.1 Note the Responsible Financial Officer's (RFO) Certificate duly signed**

**11.2 To approve the accounts; and**

**11.3 To authorise Mayor Cllr Robbins and the RFO to duly sign the approval.**

**12. Section 1: Annual Governance Statement 2021 - 2022**

**Members are requested to consider, approve and to authorise the chairman of the meeting and the town clerk to sign the Annual Governance Statement 2021 – 2022. (See attached).**

**13. Section 2: Accounting Statements 2021 - 2022**

**Members are requested to consider, approve and to authorise the chairman of the meeting to sign the Accounting Statements 2021 – 2022. As required, the RFO has certified and signed the accounting statements before presentation to members. (See attached).**

**14. Annual Governance and Accountability Return (AGAR) 2021 – 2022**

**To note** the completion of the AGAR 2021 - 2022 which the town clerk will submit to PKF Littlejohn LLP as stipulated by legislation, with all supporting documents required concerning reconciliations and variances on the accounting statements.

The commencement for the exercise of public rights will commence on Monday 20<sup>th</sup> June 2022 and will continue for a 30-day working period in accordance with 'The Local Audit and Accountability Act 2014'. The signed statements, statutory declaration, final internal audit report and notice will be published on the external and internal notice boards as well as on the council's website. Following completion of the council's Limited Assurance Review the council will publish the certified AGAR by no later than 30<sup>th</sup> September 2022.

**15. Request from Westbury Town Council**

Westbury Town Council is pursuing the option of a western bypass route for the A350 through Westbury. In support of that they are planning to undertake a series of Automatic Traffic Counts. They have asked if Warminster Town Council would be prepared to contribute to the cost of an Automatic Traffic Count on the A36 close to the roundabout and junction with A350 but within Wiltshire boundary. This will count traffic heading towards Standerwick. The costs of each traffic count is estimated at £150+VAT. (**See attached**)

Members to resolve how to respond to the request.

**16. Biodigester**

Councillor Syme has requested this item appear on the agenda.

Malaby Biogas Ltd have submitted an application to the Environment Agency to vary the permit at their Bore Hill Farm Biodigester, Deverill Rd.

Information was submitted by the Environment Agency in the consultation to the recent planning application by developers for land at Bore Hill Farm. Malaby Biogas Ltd submitted a response to the Environment Agency comments (**attached**). Information about the planning application can also be found on the planning portal. see

<https://development.wiltshire.gov.uk/pr/s/> Application PL/2022/00473

Cllr Syme suggests that Environmental issues such as the discharge of odour and now an application by Malaby to the Environment Agency to increase the size, status and production of the existing bio-digester is not only an Environment Agency issue as it affects households in the Ashley Place, Ludlow Close, Bradley Road, Heathlands, Chestnut Tree Gardens, Frederick Taylor Court, Bell Close and Bradley Close. He reports that the Environment Agency are welcoming comments from residents many of whom have approached him to support them and so as a Council he feels the town council should be passing our comments to the Environment Agency.

**Members to resolve what action(s) to take**

**17. Communications**

Members to decide on items requiring a press release and to nominate a speaker for any item on the agenda if required.

Minutes from this meeting will be available to all members of the public either from our website [www.warminster.uk.com](http://www.warminster.uk.com) or by contacting us at Warminster Civic Centre.

# **Warminster Town Council**

***Internal Audit Report 2021-22 (Final update)***

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***Chris Hackett***

***For and on behalf of  
Auditing Solutions Ltd***

## **Background and Scope**

The Accounts and Audit Regulations require all Town and Parish Councils to implement an independent internal audit examination of their Accounts and accounting processes annually. The Council has complied with the requirements in terms of independence from its decision-making process appointing Auditing Solutions Ltd to provide the function.

This report details the work undertaken for our 2021-22 review which took place on 2<sup>nd</sup> December 2021 and 23<sup>rd</sup> May 2022 together with our preparatory work. We wish to thank the Officers for providing all the requested documents in electronic format to facilitate the completion of our work.

## **Internal Audit Approach**

In undertaking our review for the year, we have again had regard to the materiality of transactions and their susceptibility to potential miss-recording or misrepresentation in the year-end Statement of Accounts and the Annual Governance and Accountability Return (AGAR). The latter is a statutory return provided to the External Auditor.

Our programme of cover has been designed to afford appropriate assurance that the Council's financial systems remain robust and operate in a manner to ensure the 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 forms part of the Council's AGAR and requires that we give independent assurance over specified internal control objectives.

## **Overall Conclusion**

Based on our work completed this year, the Council continues to operate effective control systems that should help ensure that transactions are recorded accurately in the financial ledger and subsequently, the detailed Statement of Accounts and AGAR. Our detailed findings are set out in the following sections. We have duly signed the Internal Audit section of the Council's AGAR assigning positive assurance.

We request this report is presented to Members.

*This report has been prepared for the sole use of Warminster 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 content or conclusions.*

# Detailed report

## Accounting Records and Bank Reconciliations

The Council uses the Rialtas accounts software, with external contractors (DCK Beavers Ltd) preparing the accounts from detailed records maintained by the officers. A single combined cashbook for the Current & Instant Access bank accounts, operated at HSBC, remains in place.

Our objective here is to ensure that the accounting records are being maintained accurately and currently and that no anomalous entries appear in cashbooks or financial ledgers. We have, consequently:

- Checked and agreed the opening Trial Balance in the Rialtas software for 2021-22 to the closing financial records for 2020-2021 to ensure that all balances have been properly rolled forward;
- Verified that an appropriate cost and nominal ledger structure remains in place;
- Confirmed the accounting system remained in balance at the date of our interim and final reviews by running a data check to confirm the trial balance agreed to the nominal ledger (the main accounting record);
- Confirmed the External Auditor raised no issues following their work on the 2020/21 accounts;
- Discussed arrangements for backing up the accounting system with the Clerk. We understand this is done regularly by DCK;
- As a sample, checked and agreed two month's transactions in the cashbook (October 2021 and March 2022) to the bank statements, including the regular "sweep" transfers to maintain the current account balance at a constant £5,000;
- Checked and agreed the software based bank reconciliations as at 30<sup>th</sup> September and 31<sup>st</sup> October 2021 and 28<sup>th</sup> February and 31<sup>st</sup> March 2022 confirming there were no long standing, un-cleared adjustments or any other abnormal entries arising; and
- Confirmed Member oversight of the accounts and bank reconciliations.

### *Conclusions*

***We are pleased to record that no issues arise in this area. The accounts are in balance and reconciled.***

***We have confirmed the accurate disclosure of the combined year-end cash and bank balances in the year's Accounts and AGAR.***

## **Review of Corporate Governance**

Our objective here is to ensure that the Council has robust corporate governance documentation and processes in place, and that, as far as we may reasonably be expected to ascertain (as we do not attend Council or Committee meetings) all meetings are conducted in accordance with the adopted Standing Orders and no actions of a potentially unlawful nature have been or are being considered for implementation. We have noted that:

- Full Council reviewed Standing Orders at their meeting in September 2021. This followed on from the work of the Standing Orders and Code of Conduct Working Group;
- Details of payments and Council policies are posted on the website in the Transparency section;
- Full Council agreed to renew the General Power of Competence at their meeting in May 2021; and
- Following approval of the 2020/21 Accounts the Council advertised their availability for public inspection by publishing the notice of Public Rights.

Further we have completed our examination of the minutes of the Full Council and its extant Committee meetings (except for Planning) as posted on the Website.

### ***Conclusion***

***No matters have been identified in this area from our work. The Council has governance arrangements in place.***

## **Review of Expenditure**

Our aim here is to ensure that:

- Council resources are released in accordance with the Council's approved procedures and 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;
- All discounts due on goods and services supplied are identified and appropriate action taken to secure the discount;
- The correct expense codes have been applied to invoices when processed; and
- VAT has been appropriately identified and coded to the control account for periodic recovery.



We discussed the operation of controls with officers over the authorization of payments confirming coding slips continue to be prepared and arrangements for placing orders continue to operate.

To gain assurance in this area we have tested a sample of payments examining all those individually in excess of £3,500, together with a more random sample of every 40<sup>th</sup> cash book transaction to the 31<sup>st</sup> March 2022. Our test sample comprised 61 cash book payments made up of 94 separate invoices and totalled £685,864 representing 61% of non-payroll costs for the financial year. Payments were supported by documentation.

We have reviewed the VAT control account on the Rialtas system noting that returns continue to be prepared and submitted quarterly. We have verified the first three quarterly reclaimers for 2021/22 to the underlying control account records checking the funds were recovered and confirmed the VAT due to be recovered at the end of 2020/21 has also been reclaimed in the 2021/22 financial year.

### ***Conclusion***

***No issues arise from our work in this area. Based on our audit sample, payments are suitably supported.***

## **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 in order to minimise the opportunity for their coming to fruition. We have:

- Noted the Council approved its risk assessment for 2021/22 at its meeting in May 2021 and that the Council continues to use the LCRS software to record its assessment which incorporates financial as well as other risks;
- Checked the current year's insurance schedule provided by Royal Sun Alliance, cover includes:
  - Property damage
  - Individual buildings cover
  - Business interruption insurance
  - Employer's liability cover up to £10m
  - Public liability cover up to £15m
  - Fidelity insurance cover up to £0.999m; and
- Confirmed arrangements for completing safety inspections of play areas. Inspections are completed weekly by qualified Council officers and annually there is an external inspection.

### ***Conclusion***

***No issues arise in this area of our work. The Council has arrangements for managing risks.***

## **Precept Determination and Budgetary Control**

We aim in this area of our work to ensure that the Council has appropriate procedures in place to determine its future financial requirements leading to the adoption of an approved budget and formal determination of the annual precept; that effective arrangements are in place to monitor budgetary performance throughout the financial year and that the Council has identified and retains appropriate reserve funds to meet future spending plans.

We are pleased to note that Members are provided with regular financial information including budget monitoring reports.

Following initial consideration by the Finance and Audit Committee, the Full Council set the 2022/23 budget and precept at the meeting held on 7<sup>th</sup> January 2022. To support the Member decision, a Railtas report was produced showing income and expenditure line by line showing detail for 2021/22 and the coming year 2022/23. The Council's accountants, DCK Beavers Ltd assisted in the process providing a summary of the key issues and the impact on the precept.

At the 31st March 2022, the Council's usable reserves totalled £1,325,694, including a general reserve of £314,740. Spending in the year was £1,445,221, per the draft AGAR, or some £120,435 a month. The general reserve is therefore 2.6 months spending. This is slightly below the normal expected range for parish and town councils of 3-8 months spending, although we note the general reserve is materially consistent with the prior year when it stood at £289,316.

We reviewed income and expenditure for the full year, 2021/22, comparing to trends over prior years, noting variances reflected spending in 2021/22 on the splashpad, the impact in prior years from the Covid-19 lockdown and the cost of providing additional devolved services.

### ***Conclusion***

***There are no matters arising from our work in this area. The Council has arrangements for managing its budget.***

## **Review of Income**

Our objective here is to ensure that robust procedures are in place to ensure that all income due to the Council is identified and invoiced (where applicable) with recovery effected within a reasonable time span. In addition to the precept the Council receives various grants and income from lettings and service provision. For this aspect of our audit we have considered budget reports and tested as follows, specifically we:

- Agreed the 2021/22 precept as recorded in the minutes to the amounts receipted into the Cash Book. We further agreed the precept received to the list of 2021/22 precept demands published by the Government;
- Tested the receipt of CIL grants to a remittance advice from Wiltshire Council;
- Reviewed the grant from Dewey House Trust for the splash pad, confirming the amount with officers and to the minutes;
- Obtained the October cash sheets for the income arising on the Pavilion café, confirming they were signed. We then traced one week's cash sheets through to the Rialtas cash book;
- Reviewed the Civic Centre hirings in August 2021 and tested five lettings from the letting diary to the invoice, confirming the income was entered on to Rialtas and the amount charged agreed to the schedule of rates;
- Reviewed the unpaid invoices report on Rialtas at our interim and year end stage audits noting there were no material aged debts; and
- As noted earlier in this report, we have tested two sample month's receipt transactions from the cashbook to the bank statements with no issues arising.

### ***Conclusion***

***The Council has systems in place to manage and monitor income.***

## **Petty Cash Account and Floats**

We are required as part of signing the Internal Audit report in the Council's AGAR to comment on controls over petty cash.

The Council continues to operate a limited petty cash scheme with an Excel control sheet forming the basis of the periodic re-imbursement to the agreed maximum holding level of £250. We have:

- Examined the sheet prepared covering transactions for July and August 2021 testing to ensure that each transaction is appropriately supported by a trade invoice or till receipt;

- Confirmed that regular reconciliations are completed to cash held; and
- Noted that petty cash schedules are reported periodically to Members.

A Civic Centre float of £700 is held. We confirmed with officers the controls over the float.

### ***Conclusion***

***No issues arise in this area.***

## **Salaries and Wages**

In examining the Council's payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to 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 in relation to the employees' contribution bandings.

We note the Council has engaged Wiltshire Council to process its payroll. We discussed the controls over the processing of payroll with Town Council officers and then tested transactions in August 2021 as a sample month. Specifically, we:

- Obtained an establishment list from the Clerk and sample tested changes in pay point and hours worked to Council minutes, testing also the gross pay per the August pay-slips to the agreed pay point and the published national scales;
- Sample tested that PAYE, employee's NI contributions and employee pension deductions are correctly made by reperforming a sample for the August payroll; and
- Agreed a sample of August pay-slips to the August BACS summary report and agreed the total of the BACS summary report to the Rialtas cash book.

We completed a month on month review of payroll costs as recorded in the cash book to ensure payments were materially consistent during the year.

### ***Conclusion***

***We are pleased to record that no issues have arisen from our review of a sample of payroll transactions this year. The Council has arrangements for managing payroll.***

## **Asset Register**

The Accounts and Audit Regulations 1996 (as amended periodically) require that all Councils establish and maintain inventories/asset registers of buildings, land, plant and equipment, etc. owned by them.

We have confirmed the Council is maintaining its asset register. It shows assets by category, for example vehicles and equipment, infrastructure assets etc, recording additions and as appropriate disposals during the year. For management purposes it records also a charge for depreciation, although for the AGAR disclosure the cost is used as required by the regulations. We have sample checked additions in the year to confirm they are consistent with the capital expenditure recorded in the Rialtas Ledger. We have agreed the total balance on the fixed asset register to the AGAR line 9 and to the statement of accounts.

### ***Conclusions***

***The Council is maintaining an asset register as required by the Regulations.***

## **Investment and Loans**

Our objectives here are to ensure that the Council is “investing” surplus funds, be they held temporarily or on a longer-term basis in appropriate banking and investment institutions, that an appropriate investment policy is in place, that the Council is obtaining the best rate of return on any such investments made and that interest earned is brought to account correctly and appropriately in the accounting records. We also aim to ensure that any loan repayments due to or payable by the Council are transacted in accordance with appropriate loan agreements.

The Council has invested funds in the CCLA. We obtained the CCLA statements for October agreeing movements recorded on the statements to the Rialtas ledger accounts and agreeing the CCLA balance at 31<sup>st</sup> October to the amount reported in Rialtas. We further agreed the year end balance recorded in the AGAR and Statement of Accounts to the CCLA statement dated 31<sup>st</sup> March 2022.

We also note the existence of a PWLB loan and have agreed the repayments made in the year to the PWLB statements and agreed the year-end balance as recorded in the Statement of Accounts and AGAR to the balance reported on the Government’s Debt Management Office website.

### ***Conclusions***

***No issues arise in this area based on our work.***

## **Statement of Accounts / Annual Governance and Accountability Return (AGAR)**

We have reviewed the year end accounts prepared by DCK considering any major variations year on year in reported figures and reviewing the supporting working papers confirming key amounts, as noted earlier in this report, including; cash and bank balances, the precept income, loans and investments and fixed assets. We test checked the disclosures to the Rialtas Ledger and reviewed debtors and creditors.

In addition, we have agreed the amounts in the draft Annual Return (AGAR) working paper prepared by DCK to the supporting records.

### ***Conclusions***

***No further matters arise from this area of our work. We have duly signed off the Internal Audit Certificate in the year's AGAR providing a copy for the Officer's necessary further action. We also take this opportunity to remind the Officers of the requirements of the guidance notes in the preface to the year's AGAR in relation to the documentation that should be displayed on the Council's website, together with the need to ensure compliance with the timing requirements for publication of the Notice of Public Rights to examine the Council's documentation for the financial year.***



# Annual Internal Audit Report 2021/22

Warminster Town Council

<https://www.warminster-tc.gov.uk>

ONLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2022, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2021/22 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")			✓
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements	✓		
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes).	✓		

O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

Date(s) internal audit undertaken

Name of person who carried out the internal audit

02/12/2021

23/05/2022

DD/MM/YYYY

Chris Hackett for Auditing Solutions Ltd

Signature of person who carried out the internal audit

C Hackett

Date

24/05/2022

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

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



**Warminster Town Council**  
**Statement of Responsibilities**  
**31 March 2022**

**The Council's Responsibilities**

The council is required:

- to make arrangements for the proper administration of its financial affairs
- to secure that one of its officers (R.F.O.) has the responsibility for the administration of those affairs. At this council that officer is the Clerk to the Council, and
- to manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.

**The Responsible Financial Officer's Responsibilities**

The R.F.O. is responsible for the preparation of the council's Unaudited Financial Statements in accordance with Part 4 of the "Governance and Accountability for Local Councils – A Practitioners Guide (England) (as amended)" (the guide), so far as is applicable to this council, to present a true and fair view of the financial position of the council at 31 March 2022 and its income and expenditure for the year then ended.

In preparing the Unaudited Financial Statements, the R.F.O. has:

- selected suitable accounting policies and then applied them consistently
- made judgements and estimates that were reasonable and prudent, and
- complied with the guide.

The R.F.O. has also:

- kept proper accounting records, which were up to date, and
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

**Responsible Financial Officer's Certificate**

I further certify that the Unaudited Financial Statements present a true and fair view of the financial position of Warminster Town Council at 31 March 2022, and its income and expenditure for the year ended 31 March 2022.

Signed: ..........

Mr Tom Dommett- Clerk to the Council

Date: .....21/6/2022.....



**Warminster Town Council**

**Unaudited Financial Statements**

**For the year ended 31 March 2022**

**Warminster Town Council**

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**31 March 2022**

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**Warminster Town Council**

**Council Information**

**31 March 2022**

**( Information current at 13th June 2022 )**

**Mayor**

Cllr C Robbins

**Councillors**

Cllr P. Keeble (Deputy Mayor)

Cllr S. Allensby

Cllr D Brett

Cllr A. Cooper

Cllr A. Davis

Cllr S. Fraser

Cllr R. Fryer

Cllr S Jefferies

Cllr P. Macdonald

Cllr P. Macfarlane

Cllr B. Parks

Cllr J. Syme

**Clerk to the Council**

Mr Tom Dommett

**Auditors**

PKF Littlejohn LLP

SBA Team

1 Westferry Circus

Canary Wharf

London

E14 4HD

**Internal Auditors**

Auditing Solutions Limited

Clackerbrook Farm

46 The Common

Bromham

Chippenham

Wiltshire

SN15 2JJ

**Warminster Town Council**  
**Statement of Responsibilities**  
**31 March 2022**

**The Council's Responsibilities**

The council is required:

- to make arrangements for the proper administration of its financial affairs
- to secure that one of its officers (R.F.O.) has the responsibility for the administration of those affairs. At this council that officer is the Clerk to the Council, and
- to manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.

**The Responsible Financial Officer's Responsibilities**

The R.F.O. is responsible for the preparation of the council's Unaudited Financial Statements in accordance with Part 4 of the "Governance and Accountability for Local Councils – A Practitioners Guide (England) (as amended)" (the guide), so far as is applicable to this council, to present a true and fair view of the financial position of the council at 31 March 2022 and its income and expenditure for the year then ended.

In preparing the Unaudited Financial Statements, the R.F.O. has:

- selected suitable accounting policies and then applied them consistently
- made judgements and estimates that were reasonable and prudent, and
- complied with the guide.

The R.F.O. has also:

- kept proper accounting records, which were up to date, and
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

**Responsible Financial Officer's Certificate**

I further certify that the Unaudited Financial Statements present a true and fair view of the financial position of Warminster Town Council at 31 March 2022, and its income and expenditure for the year ended 31 March 2022.

Signed: .....

Mr Tom Dommett- Clerk to the Council

Date: .....

**Warminster Town Council**  
**Statement of Accounting Policies**  
**31 March 2022**

**Auditors**

**The name and address of the External Auditors is provided for information only.**

**These Statements are not subject to audit and the External Auditors have no responsibility for them.**

**Accounting Convention**

The accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) (FRSSE) issued by the Accounting Standards Board, as applied to Local Councils by part 4 of Governance and Accountability for Local Councils – A Practitioners Guide (England) (the guide). Comparative figures have been restated to conform to the revised formats where appropriate. Certain requirements have been omitted for clarity and simplicity as these statements are not subject to audit. They are produced in support of the council's audited Statement of Accounts contained within the Annual Return Statement of Accounts.

These accounts have been prepared having regard to the fundamental accounting concepts of: Going Concern, Prudence, Accruals, Relevance, Consistency, Reliability, Comparability, Understandability and Materiality.

The accounts have been prepared under the historical cost convention.

**Fixed Assets**

All expenditure in excess of £1000 (on any one item or group of similar items) on the acquisition, creation or enhancement of fixed assets is capitalised on an accruals basis in the accounts. Expenditure on fixed assets is capitalised, provided that the fixed asset yields benefits to the authority and the services it provides, for a period of more than one year. Fixed assets are valued on the basis recommended by the Chartered Institute of Public Finance and Accountancy (CIPFA) and in accordance with the statements of asset valuation principles and guidance notes issued by the Royal Institution of Chartered Surveyors (RICS). The closing balances are stated on the following basis:

all assets are included in the balance sheet at the lower of cost (estimated where not known) or estimated realisable value, except that,

certain community assets are the subject of restrictive covenants as to their use and/or future disposal. Such assets are therefore considered to have no appreciable realisable value and are included at nominal value only.

The surplus or deficit arising on periodic revaluations of fixed assets has been credited or debited to the Revaluation Reserve. Subsequent revaluations of fixed assets are planned at five yearly intervals, although material changes to asset valuations will be adjusted in the interim period, should they occur.

In accordance with Financial Reporting Standard (FRS) 15, depreciation is provided on all operational buildings (but not land), as well as other assets.

**Depreciation Policy**

Buildings and leasehold land are depreciated over the shorter of 50 years or the anticipated remaining useful lives on a straight line basis.

Freehold land is not depreciated.

Non Operational Assets (including Investment Properties) are not depreciated.

Vehicles, plant, equipment and furniture are depreciated over 3 to 10 years on a straight line basis.

Infrastructure assets are depreciated over 10 years at 10% per annum straight line.

Community assets are not depreciated, because they are of either intrinsic or purely nominal value.

Depreciation is accounted for as a Balance Sheet movement only, not through the Income and Expenditure Account.

**Warminster Town Council**  
**Statement of Accounting Policies**  
**31 March 2022**

**Grants or Contributions from Government or Related Bodies**

**Capital Grants**

Where a fixed asset has been acquired or improved with the financing either wholly or in part by a grant or contribution from government or a related body, e.g. Sports Council, the amount of the grant has been credited to Deferred Grants Account and carried forward. Grants so credited are released back to revenue over the life of the asset to match, and thereby offset wholly or in part, depreciation charged.

**Revenue Grants**

Revenue grants are credited to income when conditions attached thereto have been fulfilled and/or equivalent expenditure has been incurred. Grants received in respect of which the conditions have not been fulfilled, or expenditure incurred, are carried forward as deferred revenue grants.

**Stocks and Work in Progress**

Stocks held for resale, where significant (generally in excess of £1,000), are valued at the lower of cost or net realisable value. Consumable stocks have been treated as an expense when purchased because their value was not material.

**Debtors and Creditors**

The revenue accounts of the council are maintained on an accruals basis in accordance with the regulations. That is sums due to or from the council during the year are included whether or not the cash has actually been received or paid in the year. Exceptions to this are payment of regular quarterly and other accounts (e.g. telephones, electricity). This policy is applied consistently each year. Therefore, it will not have a material effect on the year's accounts or on the council's annual budget.

The council reviews the level of its commercial debtors on a regular basis and provisions are made, as required, where the likelihood of amounts proving ultimately collectable is in doubt.

**Value Added Tax**

Income and Expenditure excludes any amounts related to VAT, as all VAT suffered/collected is recoverable from or payable to HM Revenue and Customs. Any amounts not so recoverable are treated as a separate expense.

**External Loan Repayments**

The council accounts for loans on an accruals basis. Details of the council's external borrowings are shown at note 19.

**Reserves**

The council maintains certain reserves to meet general and specific future expenditure. The purpose of the council's reserves is explained in notes 20 to 21.

Certain reserves are maintained to manage the accounting processes for tangible fixed assets, available for sale investments and retirement benefits. They do not represent usable resources for the council:

Capital Financing Account – represent the council's investment of resources in such assets already made.

**Interest Income**

All interest receipts are credited initially to general funds.

**Warminster Town Council**  
**Statement of Accounting Policies**  
**31 March 2022**

**Cost of Support Services**

The costs of management and administration have been apportioned to services on an appropriate and consistent basis. This apportionment is not reflected in the Income and Expenditure account, but is used for Management Accounting and Annual Report purposes only.

**Pensions**

The pension costs that are charged against precept in the council's accounts, in respect of its employees, are equal to the contributions paid to the funded pension scheme for those employees.

These contributions are determined by the fund's actuary on a triennial basis and are set to meet 100% of the liabilities of the pension fund, in accordance with relevant government regulations.

The next actuarial valuation was due at 31st March 2022 and any change in contribution rates as a result of that valuation will take effect from 1st April 2023.

**Warminster Town Council**  
**Income and Expenditure Account**  
**31 March 2022**

	Notes	2022 £	2021 £
<b>Income</b>			
Precept on Unitary Authority		1,275,599	1,180,666
Grants Receivable		92,426	(18,861)
Rents Receivable, Interest & Investment Income		8,137	8,375
Charges made for Services		149,041	92,063
Other Income		811	481
Total Income		1,526,014	1,262,724
<b>Expenditure</b>			
<b>Direct Service Costs:</b>			
Salaries & Wages		(325,307)	(235,221)
Grant-aid Expenditure		(48,922)	(32,163)
Other Costs	1	(418,827)	(377,593)
<b>Democratic, Management &amp; Civic Costs:</b>			
Salaries & Wages		(162,254)	(164,000)
Other Costs	1	(88,950)	(80,076)
Total Expenditure		(1,044,260)	(889,053)
<b>Excess of Income over Expenditure for the year.</b>		<b>481,754</b>	<b>373,671</b>
<b>Net Operating Surplus for Year</b>		<b>481,754</b>	<b>373,671</b>
<b>STATUTORY CHARGES &amp; REVERSALS</b>			
Statutory Charge for Capital (i.e. Loan Capital Repaid)		(24,633)	(23,462)
Capital Expenditure charged to revenue	13	(113,719)	(87,103)
Transfer (to) Earmarked Reserves	21	(317,978)	(183,738)
<b>Surplus for the Year to General Fund</b>		<b>25,424</b>	<b>79,368</b>
<b>Net Surplus for the Year</b>		<b>343,402</b>	<b>263,106</b>
The above Surplus for the Year has been applied for the Year to as follows:			
Transfer (to) Earmarked Reserves	21	317,978	183,738
Surplus for the Year to General Fund		25,424	79,368
		<b>343,402</b>	<b>263,106</b>

The council had no other recognisable gains and/or losses during the year.

*The notes on pages 12 to 19 form part of these unaudited statements.*



**Warminster Town Council**  
**Statement of Movement in Reserves**  
**31 March 2022**

<b>Reserve</b>	<b>Purpose of Reserve</b>	<b>Notes</b>	<b>2022 £</b>	<b>Net Movement in Year £</b>	<b>2021 £</b>
Capital Financing Account	Store of capital resources set aside to purchase fixed assets	20	1,166,063	84,484	1,081,579
Earmarked Reserves	Amounts set aside from revenue to meet general and specific future expenditure	21	1,010,954	317,978	692,976
General Fund	Resources available to meet future running costs		314,740	25,424	289,316
Total			2,491,757	427,886	2,063,871

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*The notes on pages 12 to 19 form part of these unaudited statements.*

**Warminster Town Council**

**Balance Sheet**

**31 March 2022**

	Notes	2022 £	2022 £	2021 £
<b>Fixed Assets</b>				
Tangible Fixed Assets	12		1,925,560	1,644,878
<b>Current Assets</b>				
Stock	16	2,166		4,797
Debtors and prepayments	15	60,324		33,943
Investments		1,314,737		913,805
Cash at bank and in hand		76,399		133,680
		<u>1,453,626</u>		<u>1,086,225</u>
<b>Current Liabilities</b>				
Current Portion of Long Term Borrowings		(25,863)		(24,633)
Creditors and income in advance	18	<u>(127,933)</u>		<u>(103,934)</u>
<b>Net Current Assets</b>			1,299,830	957,658
<b>Total Assets Less Current Liabilities</b>			3,225,390	2,602,536
<b>Long Term Liabilities</b>				
Long-term borrowing	19		(259,206)	(285,069)
Deferred Grants	17		<u>(474,427)</u>	<u>(253,596)</u>
<b>Total Assets Less Liabilities</b>			<u>2,491,757</u>	<u>2,063,871</u>
<b>Capital and Reserves</b>				
Capital Financing Reserve	20		1,166,063	1,081,579
Earmarked Reserves	21		1,010,954	692,976
General Reserve			314,740	289,316
			<u>2,491,757</u>	<u>2,063,871</u>

The Unaudited Financial Statements represent a true and fair view of the financial position of the Council as at 31 March 2022, and of its Income and Expenditure for the year.

These accounts were approved by the Council on 13th June 2022 .

Signed: .....	.....
Cllr C Robbins	Mr Tom Dommett
Mayor	Responsible Financial Officer

Date: .....	.....
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*The notes on pages 12 to 19 form part of these unaudited statements.*

**Warminster Town Council**

**Cash Flow Statement**

**31 March 2022**

	Notes	2022 £	2022 £	2021 £
<b>REVENUE ACTIVITIES</b>				
<i>Cash outflows</i>				
Paid to and on behalf of employees		(480,670)		(365,913)
Other operating payments		(566,502)		(494,473)
			(1,047,172)	(860,386)
<i>Cash inflows</i>				
Precept on Unitary Authority		1,275,599		1,180,666
Cash received for services		157,002		121,035
Revenue grants received		92,426		(18,861)
			1,525,027	1,282,840
<b>Net cash inflow from Revenue Activities</b>	22		477,855	422,454
<b>SERVICING OF FINANCE</b>				
<i>Cash outflows</i>				
Interest paid		(14,968)		(16,139)
<i>Cash inflows</i>				
Interest received		937		1,175
<b>Net cash (outflow) from Servicing of Finance</b>			(14,031)	(14,964)
<b>CAPITAL ACTIVITIES</b>				
<i>Cash outflows</i>				
Purchase of fixed assets		(358,646)		(92,075)
<i>Cash inflows</i>				
Capital grant received		263,106		46,311
<b>Net cash (outflow) from Capital Activities</b>			(95,540)	(45,764)
<b>Net cash inflow before Financing</b>			368,284	361,726
<b>FINANCING AND LIQUID RESOURCES</b>				
(Increase) in money on call			(400,932)	(540,756)
<i>Cash outflows</i>				
Loan repayments made			(24,633)	(23,463)
<b>Net cash (outflow) from financing and liquid resources</b>			(425,565)	(564,219)
<b>(Decrease) in cash</b>	23		<b>(57,281)</b>	<b>(202,493)</b>

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*The notes on pages 12 to 19 form part of these unaudited statements.*

**Warminster Town Council**

**Notes to the Accounts**

**31 March 2022**

**1 Other Costs Analysis**

**Other Costs reported in the council's Income and Expenditure Account comprise the following:**

**Direct Service Costs**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Community Centres	61,331	49,879
Outdoor Sports & Recreation Facilities	25,091	49,986
Community Parks & Open Spaces	163,658	131,658
Tourism Policy, Marketing & Development	7,066	7,142
Visitor Information	6,000	6,000
Cemeteries	932	1,259
Public Conveniences	7,590	28,940
Community Safety (Crime Reduction)	36,468	23,231
Street Cleansing	56,320	45,134
Promotion & Marketing of the Area	43,952	24,125
Community Development	42,922	27,287
Dewey House	16,419	15,115
Less: Grant-aid Expenditure	(48,922)	(32,163)
<b>Total</b>	<b>418,827</b>	<b>377,593</b>

**Democratic, Management & Civic Costs**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Corporate Management	68,794	57,956
Democratic Representation & Management	6,211	4,016
Civic Expenses	788	965
Mayors Allowance	(1,811)	1,000
Interest Payable	14,968	16,139
<b>Total</b>	<b>88,950</b>	<b>80,076</b>

As reported in the Statement of Accounting Policies, apportionment of central costs is not reflected in the above analysis.

**2 Interest and Investment Income**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Interest Income - General Funds	937	1,175
	<b>937</b>	<b>1,175</b>

**3 Interest Payable and Similar Charges**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
External Interest Charges - Loans	14,968	16,139
	<b>14,968</b>	<b>16,139</b>

## **Warminster Town Council**

### **Notes to the Accounts**

**31 March 2022**

#### **4 Agency Work**

During the year the Council undertook no agency work on behalf of other authorities.

During the year the Council commissioned no agency work to be performed by other authorities.

#### **5 Related Party Transactions**

The council entered into no material transactions with related parties during the year.

#### **6 Publicity**

Section 5 of the Local Government Act 1986 requires the council to disclose expenditure on publicity. Details are shown under the following broad categories:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Recruitment Advertising	1,880	310
Publicity	-	396
Other Advertising	1,733	1,694
Newsletter	1,420	1,456
	<u>5,033</u>	<u>3,856</u>

#### **7 General Power of Competence**

With effect from 23rd May 2013 Warminster Town Council acquired the right to exercise the General Power of Competence extended to Town and Parish Councils under the Localism Act 2011 by S.I. 2012 No 965 (The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012). Therefore, with effect from 23rd May 2013 the council no longer exercises the powers conveyed by Section 137 of the Local Government Act 1972 (as amended).

#### **8 Audit Fees**

The council is required to report and disclose the cost of services provided by its external auditors.

These may be summarised as follows:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Fees for statutory audit services	2,000	2,000
Total fees	<u>2,000</u>	<u>2,000</u>

#### **9 Members' Allowances**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Members of Council have been paid the following allowances for the year:		
Mayors Allowance	(1,811)	1,000
	<u>(1,811)</u>	<u>1,000</u>

#### **10 Employees**

The average weekly number of employees during the year was as follows:

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Full-time	12	7
Part-time	14	7
Temporary	-	3
	<u>26</u>	<u>17</u>

All staff are paid in accordance with nationally agreed pay scales.

## **Warminster Town Council**

### **Notes to the Accounts**

**31 March 2022**

#### **11 Pension Costs**

The council participates in the Wiltshire. The Wiltshire is a defined benefit scheme, but the council is unable to identify its share of the underlying assets and liabilities because all town and parish councils in the scheme pay a common contribution rate.

The cost to the council for the year ended 31 March 2022 was £66,389 (31 March 2021 - £61,826).

The most recent actuarial valuation was carried out as at 31st March 2019, and the council's contribution rate is confirmed as being 18.70% of employees' pay with effect from 1st April 2022 (year ended 31 March 2022 – 19.70%). Financial Reporting Standard 17 (FRS17): "Retirement Benefits" sets out accounting requirements for pension costs. For schemes such as Wiltshire, paragraph 9(b) of FRS17 requires the council to account for pension costs on the basis of contributions actually payable to the scheme during the year.

There were no outstanding contributions at the balance sheet date.

#### **12 Tangible Fixed Assets**

	<b>Operational Freehold Land and Buildings</b>	<b>Operational Leasehold Land and Buildings</b>	<b>Non Operational Land and Buildings</b>	<b>Vehicles and Equipment</b>	<b>Infra- structure Assets</b>	<b>Community Assets</b>	<b>Other</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 31 March 2021	1,528,041	4,835	-	446,392	387,541	103,808	-	2,470,617
Additions	-	-	-	7,028	1,013	-	368,287	376,328
At 31 March 2022	1,528,041	4,835	-	453,420	388,554	103,808	368,287	2,846,945
<b>Depreciation</b>								
At 31 March 2021	(339,742)	(484)	-	(329,640)	(155,873)	-	-	(825,739)
Charged for the year	(30,561)	(484)	-	(34,833)	(29,768)	-	-	(95,646)
At 31 March 2022	(370,303)	(968)	-	(364,473)	(185,641)	-	-	(921,385)
<b>Net Book Value</b>								
At 31 March 2022	1,157,738	3,867	-	88,947	202,913	103,808	368,287	1,925,560
At 31 March 2021	1,188,299	4,351	-	116,752	231,668	103,808	-	1,644,878

Although classified as capital expenditure, certain minor equipment purchases are not included in the above as they are not material in overall value.

#### **Fixed Asset Valuation**

The freehold and leasehold properties that comprise the council's properties have been valued as at 31st March 2003 by external independent valuers, Messrs Chestertons, Chartered Surveyors. Valuations have been made on the basis set out in the Statement of Accounting Policies, except that not all properties were inspected. This was neither practical nor considered by the valuer to be necessary for the purpose of valuation. Plant and machinery that form fixtures to the building are included in the valuation of the building.

#### **Assets Held under Finance Agreements**

The council holds no such assets

**Warminster Town Council**

**Notes to the Accounts**

**31 March 2022**

**13 Financing of Capital Expenditure**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
The following capital expenditure during the year:		
Fixed Assets Purchased	376,328	87,103
	<u>376,328</u>	<u>87,103</u>
was financed by:		
Capital Grants	262,609	-
Revenue:		
Capital Projects Reserve	109,766	65,496
Precept and Revenue Income	<u>3,953</u>	<u>21,607</u>
	<u>376,328</u>	<u>87,103</u>

**14 Information on Assets Held**

Fixed assets owned by the council include the following:

**Operational Land and Buildings**

Community Centres – 3

**Leasehold Land and Buildings**

Swan Business Park – Depot unit

**Vehicles and Equipment**

Light Vans - 1

Play Equipment at 7 sites

Sundry grounds maintenance equipment

Sundry office equipment

**Infrastructure Assets**

Lighting and Floodlighting

Fencing and gates at various sites

Bus shelters - 28

Other street furniture

**Community Assets**

The Village Green

Primrose Cottage Land

Council Artefacts & Regalia

**Warminster Town Council**

**Notes to the Accounts**

**31 March 2022**

**15 Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Debtors - Civic Centre	6,488	1,747
Debtors - Town Council	1,375	2,957
Trade Debtors	7,863	4,704
VAT Recoverable	26,576	23,555
Other Debtors	-	1,514
Prepayments	25,885	3,673
Capital Grant Debtors	-	497
	<b>60,324</b>	<b>33,943</b>

**16 Stocks**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Civic Centre	2,166	4,797
	<b>2,166</b>	<b>4,797</b>

**17 Deferred Grants**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Capital Grants Unapplied</b>		
At 01 April	-	-
Grants received in the year	262,609	-
Applied to finance capital investment	(262,609)	-
At 31 March	-	-
<b>Capital Grants Applied</b>		
At 01 April	253,596	269,108
Grants Applied in the year	262,609	-
Released to offset depreciation	(41,778)	(15,512)
At 31 March	474,427	253,596
<b>Total Deferred Grants</b>		
At 31 March	474,427	253,596
At 01 April	253,596	269,108

Capital Grants are accounted for on an accruals basis and grants received have been credited to Deferred Grants Account. Amounts are released from the Deferred Grants Account to offset any provision for depreciation charged to revenue accounts in respect of assets that were originally acquired with the assistance of such grants.



**Warminster Town Council**

**Notes to the Accounts**

**31 March 2022**

**18 Creditors and Accrued Expenses**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade Creditors	60,446	69,654
Superannuation Payable	9,355	6,326
Payroll Taxes and Social Security	9,711	5,848
Accruals	28,961	21,923
Income in Advance	1,778	183
Capital Creditors	17,682	-
	<b>127,933</b>	<b>103,934</b>

**19 Long Term Liabilities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Public Works Loan Board	285,069	309,702
	<b>285,069</b>	<b>309,702</b>

The above loans are repayable as follows:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Within one year	25,863	24,633
From one to two years	27,154	25,863
From two to five years	157,499	150,013
From five to ten years	74,553	109,193
	<b>285,069</b>	<b>309,702</b>
Total Loan Commitment	285,069	309,702
Less: Repayable within one year	(25,863)	(24,633)
	<b>259,206</b>	<b>285,069</b>

**20 Capital Financing Account**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Balance at 01 April	1,081,579	1,053,597
Financing capital expenditure in the year		
Additions - using revenue balances	113,719	87,103
Loan repayments	24,633	23,462
Reversal of depreciation	(95,646)	(98,095)
Deferred grants released	41,778	15,512
Balance at 31 March	<b>1,166,063</b>	<b>1,081,579</b>

The Capital Financing Account represents revenue and capital resources applied to finance capital expenditure or for the repayment of external loans. It also includes the reversal of depreciation to ensure it does not impact upon the amount to be met from precept. It does not represent a reserve that the council can use to support future expenditure.

## **Warminster Town Council**

### **Notes to the Accounts**

**31 March 2022**

#### **21 Earmarked Reserves**

	<b>Balance at 01/04/2021</b>	<b>Contribution to reserve</b>	<b>Contribution from reserve</b>	<b>Balance at 31/03/2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Capital Projects Reserves	298,808	187,426	(170,668)	315,566
Asset Renewal Reserves	-	-	-	-
Other Earmarked Reserves	394,168	311,798	(10,578)	695,388
Total Earmarked Reserves	692,976	499,224	(181,246)	1,010,954

The Capital Projects Reserves are credited with amounts set aside from revenue to part finance specific projects which are part of the council's capital programme.

The Other Earmarked Reserves are credited with amounts set aside from revenue to fund specific known commitments of the council.

The Other Earmarked Reserves at 31 March 2022 are set out in detail at Appendix A.

#### **22 Reconciliation of Revenue Cash Flow**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Net Operating Surplus for the year	481,754	373,671
Add/(Deduct)		
Interest Payable	14,968	16,139
Interest and Investment Income	(937)	(1,175)
Decrease/(Increase) in stock held	2,631	(188)
(Increase)/Decrease in debtors	(26,878)	31,172
Increase in creditors	6,317	2,835
Revenue activities net cash inflow	477,855	422,454

#### **23 Movement in Cash**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Balances at 01 April</b>		
Cash with accounting officers	950	690
Cash at bank	132,730	335,483
	133,680	336,173
<b>Balances at 31 March</b>		
Cash with accounting officers	950	950
Cash at bank	75,449	132,730
	76,399	133,680
<b>Net cash (outflow)</b>	(57,281)	(202,493)

**Warminster Town Council**

**Notes to the Accounts**

**31 March 2022**

**24 Reconciliation of Net Funds/Debt**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
(Decrease) in cash in the year	(57,281)	(202,493)
Cash outflow from repayment of debt	24,633	23,463
<b>Net cash flow arising from changes in debt</b>	<b>24,633</b>	<b>23,463</b>
Movement in net debt in the year	(32,648)	(179,030)
Cash at bank and in hand	133,680	336,173
Total borrowings	(309,702)	(333,165)
<b>Net (debt)/funds at 01 April</b>	<b>(176,022)</b>	<b>3,008</b>
Cash at bank and in hand	76,399	133,680
Total borrowings	(285,069)	(309,702)
<b>Net (debt) at 31 March</b>	<b>(208,670)</b>	<b>(176,022)</b>

**25 Capital Commitments**

The council had no other capital commitments at 31 March 2022 not otherwise provided for in these accounts.

**26 Contingent Liabilities**

The council is not aware of any contingent liabilities at the date of these accounts.

**27 Post Balance Sheet Events**

There are no significant Post Balance Sheet events since the preparation of these accounts, up to the date of their final adoption (on 13th June 2022), which would have a material impact on the amounts and results reported herein.

**Warminster Town Council**

**Appendices**

**31 March 2022**

**Appendix A**

**Schedule of Earmarked Reserves**

	<u>Balance at</u> <u>01/04/2021</u> £	<u>Contribution</u> <u>to reserve</u> £	<u>Contribution</u> <u>from reserve</u> £	<u>Balance at</u> <u>31/03/2022</u> £
<u>Capital Projects Reserve</u>				
Capital Projects Reserve	191,614	100,000	(110,668)	180,946
CIL Funds	107,194	87,426	(60,000)	134,620
	<u>298,808</u>	<u>187,426</u>	<u>(170,668)</u>	<u>315,566</u>
<u>Other Earmarked Reserves</u>				
Devolved Services	254,235	262,000	(1,465)	514,770
Elections	13,963	11,038		25,001
Tennis Courts	10,000			10,000
Skatepark	0			0
CCTV	5,829	10,000	(3,300)	12,529
Climate Change	2,000	8,000		10,000
Open Spaces	20,663		(4,800)	15,863
Catenary Cable Mtce	3,168			3,168
Depot	25,000			25,000
Sweeper	3,000			3,000
Cycle Path		20,000		20,000
Training	2,062			2,062
Play Areas	50,310	760	(1,013)	50,057
Town Crier	2,261			2,261
WWI Commemoration	0			0
Website	863			863
Outdoor Gym	0			0
Blue Plaques	0			0
S106 Grant	814			814
	<u>394,168</u>	<u>311,798</u>	<u>(10,578)</u>	<u>695,388</u>
TOTAL EARMARKED RESERVES	<u>692,976</u>	<u>499,224</u>	<u>(181,246)</u>	<u>1,010,954</u>

**Warminster Town Council**

**31 March 2022**

**Annual Report Tables**

**Table. 1 – Budget & Actual Comparison**

	<b>Budget £</b>	<b>Actual £</b>
Net Expenditure		
Recreation & Sport	72,840	113,095
Open Spaces	540,700	280,371
Tourism	6,000	4,766
Cemetery, Cremation & Mortuary	150	(400)
Environmental Health	14,500	7,590
Community Safety (Crime Reduction)	70,645	76,136
Other Environmental Services	-	56,320
Planning & Development Services (including Markets)	61,100	84,718
Highways Roads (Routine)	64,535	-
Other Services to the Public	-	(87,426)
Dewey House	7,375	9,219
Net Direct Services Costs	837,845	544,389
Corporate Management	309,160	230,237
Democratic & Civic	8,737	5,188
Net Democratic, Management and Civic Costs	317,897	235,425
Interest & Investment Income	(2,000)	(937)
Loan Charges	39,602	39,601
Capital Expenditure	-	113,719
Transfers to/(from) other reserves	92,255	317,978
Reversal of Statutory Adjustments	-	-
(Deficit from)/Surplus to General Reserve	(10,000)	25,424
<b>Precept on Unitary Authority</b>	<b>1,275,599</b>	<b>1,275,599</b>

**Warminster Town Council**

**31 March 2022**

**Annual Report Tables**

**Table. 2 – Service Income & Expenditure**

Notes	2022 £	2022 £	2022 £	2021 £
	Gross Expenditure	Income	Net Expenditure	Net Expenditure
<b>CULTURAL &amp; RELATED SERVICES</b>				
Recreation & Sport	147,483	(34,388)	113,095	162,752
Open Spaces	367,505	(87,134)	280,371	187,397
Tourism	13,066	(8,300)	4,766	2,609
<b>ENVIRONMENTAL SERVICES</b>				
Cemetery, Cremation & Mortuary	932	(1,332)	(400)	970
Environmental Health	7,590	-	7,590	28,940
Community Safety (Crime Reduction)	96,867	(20,731)	76,136	54,015
Other Environmental Services	56,320	-	56,320	45,134
<b>PLANNING &amp; DEVELOPMENT SERVICES</b>				
Economic Development (including markets)	43,952	(2,156)	41,796	24,125
Community Development	42,922	-	42,922	27,287
<b>HIGHWAYS, ROADS &amp; TRANSPORT SERVICES</b>				
Highways Roads (Routine)	-	-	-	(3,502)
<b>OTHER SERVICES</b>				
Other Services to the Public	-	(87,426)	(87,426)	26,933
Dewey House	16,419	(7,200)	9,219	7,915
<b>CENTRAL SERVICES</b>				
Corporate Management	231,048	(811)	230,237	221,475
Democratic & Civic	6,211	-	6,211	4,016
Civic Expenses	(1,023)	-	(1,023)	1,965
<b>Net Cost of Services</b>	<b>1,029,292</b>	<b>(249,478)</b>	<b>779,814</b>	<b>792,031</b>

## Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2022, that:

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

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

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

13 05 22

and recorded as minute reference:

FC / 22 /

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

Chairman

Clerk

W W W . W A R M I N S T E R - T C . G O V . U K .

## Section 2 – Accounting Statements 2021/22 for

### WARMINSTER TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2021 £	31 March 2022 £	
1. Balances brought forward	719,186	982,292	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	1,180,666	1,275,599	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	82,058	513,024	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	-399,221	-487,561	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	-39,602	-39,601	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	-560,795	-918,059	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	982,292	1,325,694	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	1,047,485	1,391,136	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	2,470,617	2,846,945	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	309,702	285,069	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	N/A
			<input checked="" type="checkbox"/> N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2022 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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



Date 02/06/21

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

13/06/22

as recorded in minute reference:

FC/22/1

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



## **Annual Governance Return Pt 2 2021/22**

### **Significant Variances Explanation**

3. Total other receipts - Increased income from the Pavilion Café, Donation from the Dewey Trust to pay for the splash pad, grants for covid recovery, Community Infrastructure Levy (CIL) Money.
4. Staff Costs – Main part of increase due to taking on extra staff – including apprentice and grounds staff to provide in house services.
6. All other payments – Cost of providing the Splash Pad
7. Balances carried forward – Services to be devolved budget set aside for transfer of services from Wiltshire Council was not spent this year as the transfer did not take place due to Covid19

Letter from Westbury Town Council



Dear Parish Clerk,

### **Traffic Count & Data Analysis**

Westbury Town Council has been discussing options to help alleviate traffic problems within our town for a number of years. As the town has grown, so has the amount of traffic travelling along the A350 on a daily basis, and this has been further impacted by such factors as the closure of Cleveland Bridge and the Bath Clean Air Zone.

We know our residents are not the only residents in West Wiltshire suffering from the noise, pollution and other dangers and risks posed by high volumes of cars and HGV's passing along roads not designed for such a heavy flow of traffic. We believe that the best solution for Westbury is also the best solution for the whole of West Wiltshire – a bypass with direct access into the West Wilts Trading Estate.

Wiltshire Councillor Horace Prickett has put forward to Wiltshire Council, a proposed western bypass route for the A350 through Westbury. The intention of this proposal is to put the topic on the table for discussion by Wiltshire Council. Part of Westbury Town Council's exploration of possible solutions to some of the traffic problems experienced in the town, the council has made a sum of money available to commission Automatic Traffic Counts (ATC).

ATC equipment is either a radar device that attaches to street furniture, or pneumatic tubing that runs across the width of a road. They are temporarily installed to collect traffic speed data (85th percentile), vehicle classification and volume of traffic.

We believe that in order to demonstrate as comprehensive picture as possible of the traffic flow on parts of the A350, A36, A361 and surrounding areas, traffic counts should be taken at key points at the same time. The locations below have been recommended by a group of councillors including Wiltshire Councillors Horace Prickett, Suzanne Wickham and Carole King, and several Westbury Town Councillors, and the suggestion is to have Automatic Traffic Counts placed at each location for the same two week period to get a full picture of traffic flow in locations that would benefit most from the proposed bypass route.

The location within your parish we would like to place automatic traffic counts is:

- 1. A36 close to round to the roundabout and junction with A350 but within Wiltshire boundary. This will count traffic heading towards Standerwick.**

The other locations we are seeking permission for are:

2. A350 between West Ashton Crossroads and Yarnbrook. This will count traffic heading south some of which will head towards Westbury and some to the WWTE.
3. A350 Westbury near Millbrook Development. This will count traffic coming into Westbury from the North.
4. A350 Westbury near Chalford/Madbrook Farm. This will count traffic coming into Westbury from the South.
5. B3097 Phillips Way. This will count traffic flow to/from the West Wilts Trading Estate
6. A36 at Standerwick close to the suggested start of the Western Bypass (with permission of Somerset).
7. A361 at Southwick just before the turn to North Bradley at the roundabout.
8. North Bradley somewhere near The Rank. To count traffic using this as a cut through.
9. A361 at Bradley Road, Trowbridge at White Horse Business park.

**I am writing to you on behalf of Julie Dyer at Westbury Town Council to seek your support to have an Automatic Traffic Count placed within your parish boundary, and to ask if you would be prepared to contribute to the cost of this data analysis? The costs of each traffic count is estimated at £150+VAT.**

We have also written to Wiltshire Council and to Mendip District Council to confirm if there are any other permissions needed.

I would be grateful if you could take this proposal to your councillors and respond to me by Friday 24<sup>th</sup> June 2022, to allow time to commission the traffic counts during the first two weeks in July before the school summer holidays.



**LAND AT BORE HILL FARM, WARMINSTER**

**OPERATOR'S FEEDBACK  
TO  
PLANNING CONSULTATION C-1258090 RESPONSE  
SUBMITTED ON 4<sup>TH</sup> MAY 2022  
BY  
ENVIRONMENT AGENCY  
Ms Ellie Challans  
Sustainable Places - Planning Advisor  
(Comment No: WC-22-05-234047)**

**REF: HOUSING PROPOSALS BY L&G MODULAR HOMES LTD**

**Application No: PL/2022/00473**

Bore Hill Farm Biodigester  
Deverill Road  
Warminster  
Wiltshire  
BA12 8FB



## **Feedback to the EA Comment No: WC-22-05-234047**

### **Introduction**

L&G Modular Homes Ltd (**the applicant**) submitted planning application PL/2022/00473 (**the planning application**) in January 2022 after which the local planning authority (**LPA**) initiated a consultation as part of the planning process.

On 4<sup>th</sup> May 2022 comment number WC-22-05-234047 was submitted by Ms Ellie Challans on behalf of the Environment Agency in response to the application (**EA comment**).

This document is provided to offer feedback in response to the EA comment to ensure that the relevant information forms part of the record to assist the LPA in determining the Application.

Malaby Biogas Ltd (**MBL**) has been the operator of the Bore Hill Farm Biodigester (**the facility**) since May 2012 and operates the facility under a bespoke environmental permit (**EP**) known as a Waste Operation Permit (EAWML 102953) which is issued by the Environment Agency. Throughout the period MBL has managed site operations in compliance with the EP alongside other regulatory controls such as the animal by products regulations (ABPR) administered by the Animal and Plant Health Agency (APHA) with approval reference 45/314/8085/ABP/BIO. It complies with end of waste specification rules set out in the PAS110 according to the AD Quality Protocol (ADQP) under registration no. AD00047 which ensures Quality Digestate material known as Biofertiliser is registered and certified by the Biofertiliser Certification Scheme with registration number BCS0610C24.

MBL is certified under the AD Certification Scheme (ADCS membership no ADCS-0002-18) and operates a quality management system certification under BS EN ISO 9001 and 14001.

Below is general information provided as feedback to the EA comment. Information is given to provide constructive context to support a more comprehensive response to the application consultation by the applicant.

### **Complaints History**

Since it started operating the facility MBL has monitored and provided engagement to all complaints that have been presented. There have been low numbers of complaints substantiated as arising from the facility and a significant proportion of these have been presented by the EA with low levels of detail and slow response times. Wherever possible MBL attempts to engage directly with local residents rather than respond indirectly and/or anonymously via the EA. Events, newsletters and direct proactive engagement methods have been developed which have led to operational changes, increased understanding and reduced levels of complaints. In most cases a constructive dialogue has been established with the very few persistent complainants (less than 5 people across a local neighbourhood of more than

120 households).

Complaint levels are extremely low compared to other waste permitted sites such as transfer stations, landfills, incinerators etc and even the compliant levels at this facility are considered low in comparison with other waste AD facilities. While the facility managers and operators monitor the site for odour on a continual basis as part of ongoing permit compliance, the team recognises that additional measures have been possible to provide additional mitigation. MBL's continual improvement and engagement measures have been recognised by regulators and the wider industry as exemplary and site hygiene standards and design measures are models of best practice.

The reduction in complaints in recent years is highlighted to be a consequence of continued quality enhancements following proactive engagement with previous complainants. Appendix A provides an annual summary of complaints and other engagement types and shows annual analysis and trending of complaint levels. Note the red oval highlighting the declining monthly average of complaints since the elevated peak in 2014. The average number of complaints in 2021 was 0.1 complaint/month compared to a peak in 2014 of 2.4 (still a relatively low number for the type of operation being undertaken and the number of households within 250m).

Detailed graphics of complaints for the most and least complaint years is provided in Appendix A to demonstrate the general low level of complaints as well as the reduction in complaint levels in recent years. It is worth noting that the number of direct household amenity complaints from named parties (Type 1 complaints) is very small compared to the already small volume of Total Complaints. Additionally noteworthy is that most complaints relate to odour noted either in the public realm or at the facility's boundary where the accepted nuisance threshold compared to that within private curtilage is given a lower priority in terms of enforcement. Finally, 2021 was subject to Covid-19 restrictions and saw householders at home for an unusually high period of time compared to pre-covid years. MBL expected to experience higher levels of complaints however continued proactive engagement with local residents and facility management saw a significant reduction in complaints.

### **Environmental Permitting Control**

As referenced in the EA comment, new development near the facility does not automatically trigger a review of the EP. MBL's recent application for an Installation Permit offers the ability for the EA to more closely monitor and control environmental emissions such as noise, dust and odour compared to the existing Waste Operation Permit. While the EA comment mentions the facility increasing in size it does not mention that the application is intended to increase the efficiency of the facility while maintaining the same infrastructure. Stating that the facility will increase in size misses the point of the application which relates more to efficiency and the need for additional environmentally sustainable outputs to meet climate policy ambitions (Net Zero 2050, Climate Emergency Declarations & the Global Methane Pledge). Additional activities relating to inputs and outputs will not lead to more construction/expansion of the existing facility elements such as digester tanks or the process building. The changes in the operations will allow for additional utilisation of renewable energy in a clean and quite manner

in keeping with the land use classifications already consented for the site.

Two significant areas of additional control within an 'installation' are:

1. **Best Available Techniques (BAT).** BAT compliance forms part of the Installation Permit and is covered in a 52 page BAT Assessment document appended to the EP variation application.
2. **Industrial Emissions Directive (IED).** IED compliance within the Installation Permit will provide additional monitoring and control of point source emissions at the facility in addition to those already monitored in the Waste Operation Permit.

The Installation Permit will enable the facility to produce carbon negative fuel through filtration, clean up and compression of biogas as a transportable fuel as well as additional capacity to include CO<sub>2</sub> capture under Carbon Capture Use & Storage technologies supported by central government policies, BEIS /DEFRA and Department for Transport rules and regulations. This will introduce additional odour control processes to those already in operation. This process will not rely on additional combustion of gas on site and will ensure a planned transition away from existing stack emissions.

The switch from the current Waste Permit to an Installation Permit will ensure the facility is more tightly regulated and that operational measures and investment in people and processes will benefit local residents.

### **Contractual Support**

As part of the contractual arrangements between the existing landowner and the applicant which will be triggered by the LPA's approval of the planning application, there is a commitment to fund additional mitigation measures necessary to ensure the activities of the facility do not interfere with the reasonable amenity of the residents of the housing that form part of the planning application.

There are terms which will ensure those measures are implemented before 1<sup>st</sup> occupation in order to ensure appropriately designed solutions are developed to accommodate the design and construction of the housing. This provides a responsive and precautionary approach to managing the facility in a manner that complies with the Mitigation by Design principles set out in the EA comment. Developing a collaborative approach that is preventative, engaging and constructive will ensure that there is a mechanism inherent in the design and operation of activities in close proximity for the benefit of local residents and businesses.

### **Conclusion**

Having reviewed the EA comment and sought subsequent feedback from MBL's EP consultant, this document provides a non-technical summary to provide assurance that the concerns raised in the EA comment can be appropriately addressed through measures already taken. These measures include:

- operational management and stakeholder engagement to reduce complaints from local residents by (a) improving facility performance and (b) proactively identifying critical

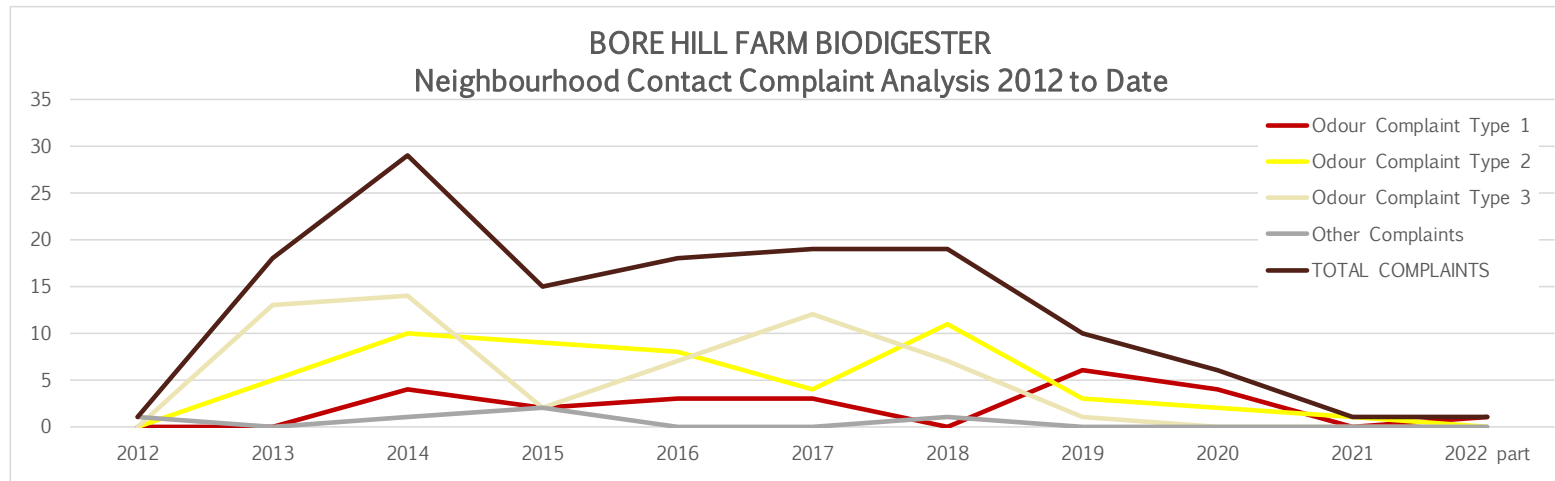


sensitive parties within the local neighbourhood and seeking their input to further improve performance.

- Developing a mechanism for enabling a permit review process that otherwise would not occur. Seeking to switch the facility from compliance with a Waste Operation Permit to an Installation Permit will provide an evidence-based mechanism to improve regulatory control. BAT and IED compliance alongside application supporting documents will ensure facility operations will not adversely impact new development.
- Embedding a contractual mechanism to support operational improvements within the facility in such a way as to reinforce the development credentials of the planning application to deliver wider neighbourhood benefit.

The EA comment referred to paragraph 187 of the NPPF. Herewith (and with direct p.187 references shown in ***bold italics***) MBL believes that its actions in operating the facility over the last 10 years, in particular its ability to continuously deliver community wide climate benefits and support stakeholders and supply chains during the recent pandemic, demonstrate its commitment to ***integrate effectively*** with local residents and it does ***not place unreasonable restrictions upon them***. Further the measures mentioned above demonstrate its commitment to ensuring ***significant adverse effects*** will indeed be ***suitably mitigated before the development is completed***. MBL is able to ensure that it can apply additional mitigation measures that arise as a consequence of the new development. It has the flexibility to ensure these can be delivered and have been catered for by the combination of the enhanced Installation Permit regime and a legal obligation to implement any enhancements required as a consequence of planning permission being granted.

## APPENDIX A – FACILITY COMPLAINT MONITORING & ANALYSIS



	MBL Event/ Feedback	Site Compliment	Odour Complaint Type 1	Odour Complaint Type 2	Odour Complaint Type 3	Other Complaints	TOTAL COMPLAINTS	Monthly Average
General Definition guidance:			Resident complaint. HH amenity complaint	EA/Unnamed complaint. Site boundary / public realm complaint	Local complaint. Anonymous / not reported by EA			
2012	2	0	0	0	0	1	1	0.1
2013	1	0	0	5	13	0	18	1.5
2014	1	1	4	10	14	1	29	2.4
2015	0	0	2	9	2	2	15	1.3
2016	1	0	3	8	7	0	18	1.5
2017	0	0	3	4	12	0	19	1.6
2018	5	4	0	11	7	1	19	1.6
2019	2	1	6	3	1	0	10	0.8
2020	4	0	4	2	0	0	6	0.5
2021	2	0	0	1	0	0	1	0.1
2022 part	1	1	1	0	0	0	1	0.1

**Annual Analysis 2012 – 2021**

## 2014

JANUARY							FEBRUARY							MARCH							APRIL							
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	
29	30	31	1	2	3	4	26	27	28	29	30	31	1	23	24	25	26	27	28	1	30	31	1	2	3	4	5	
5	6	7	8	9	10	11	2	3	4	5	6	7	8	2	3	4	5	6	7	8	6	7	8	9	10	11	12	
12	13	14	15	16	17	18	9	10	11	12	13	14	15	9	10	11	12	13	14	15	13	14	15	16	17	18	19	
19	20	21	22	23	24	25	16	17	18	19	20	21	22	16	17	18	19	20	21	22	20	21	22	23	24	25	26	
26	27	28	29	30	31	1	23	24	25	26	27	28	1	23	24	25	26	27	28	29	27	28	29	30	1	2	3	
2	3	4	5	6	7	8	2	3	4	5	6	7	8	30	31	1	2	3	4	5	4	5	6	7	8	9	10	
MAY							JUNE							JULY							AUGUST							
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	
27	28	29	30	1	2	3	1	2	3	4	5	6	7	29	30	1	2	3	4	5	27	28	29	30	31	1	2	
4	5	6	7	8	9	10							13	6	7	8	9	10	11	12	3	4	5	6	7	8	9	
11	12	13	14	15	16	17	15	16	17	18	19	20	21	13	14	15	16	17	18	19	10	11	12	13	14	15	16	
18	19	20	21	22	23	24	22	23	24	25	26	27	28	20	21	22	23	24	25	26	17	18	19	20	21	22	23	
25	26	27	28	29	30	31	29	30	1	2	3	4	5	27	28	29	30	31	1	2	24	25	26	27	28	29	30	
1	2	3	4	5	6	7	6	7	8	9	10	11	12	3	4	5	6	7	8	9	31	1	2	3	4	5	6	
SEPTEMBER							OCTOBER							NOVEMBER							DECEMBER							
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	
31	1	2	3	4	5	6	28	29	30	1	2	3	4	26	27	28	29	30	31	1	30	1	2	3	4	5	6	
7	8	9	10	11	12	13	5	6	7	8	9	10	11	2	3	4	5	6	7	8	7	8	9	10	11	12	13	
14	15	16	17	18	19	20	12	13	14	15	16	17	18	9	10	11	12	13	14	15	14	15	16	17	18	19	20	
21	22	23	24	25	26	27	19	20	21	22	23	24	25	16	17	18	19	20	21	22	21	22	23	24	25	26	27	
28	29	30	1	2	3	4	26	27	28	29	30	31	1	23	24	25	26	27	28	29	28	29	30	31	1	2	3	
5	6	7	8	9	10	11	2	3	4	5	6	7	8	30	1	2	3	4	5	6	4	5	6	7	8	9	10	
KEY: MBL Event/Feedback							Site Compliment							Odour Complaint Types							Other Complaint							
ANALYSIS						Covid Restrictions:																						
No./yr	Av/mo		No. change																									
1	0.1		0																									
1	0.1		1		Up																							
3	0.2		4		Up																							
10	0.8		5		Up																							
14	1.2		1		Up																							
1	0.1		1		Up																							

### Most Complaints – 29 in 2014

## 2021

JANUARY							FEBRUARY							MARCH							APRIL							
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	
						1			1	2	3	4	5	6			1	2	3	4	5	6				1	2	3
3	4	5	6	7	8	9	7	8	9	10	11	12	13	7	8	9	10	11	12	13	4	5	6	7	8	9	10	
10	11	12	13	14	15	16	14	15	16	17	18	19	20	14	15	16	17	18	19	20	11	12	13	14	15	16	17	
17	18	19	20	21	22	23	21	22	23	24	25	26	27	21	22	23	24	25	26	27	18	19	20	21	22	23	24	
24	25	26	27	28	29	30	28							28	29	30	31				25	26	27	28	29	30		
31																												
MAY							JUNE							JULY							AUGUST							
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	
						1			1	2	3	4	5					1	2	3	1	2	3	4	5	6	7	
2	3	4	5	6	7	8	6	7	8	9	10	11	12	4	5	6	7	8	9	10	8	9	10	11	12	13	14	
9	10	11	12	13	14	15	13	14	15	16	17	18	19	11	12	13	14	15	16	17	15	16	17	18	19	20	21	
16	17	18	19	20	21	22	20	21	22	23	24	25	26	18	19	20	21	22	23	24	22	23	24	25	26	27	28	
23	24	25	26	27	28	29	27	28	29	30				25	26	27	28	29	30	31	29	30	31					
30	31																											
SEPTEMBER							OCTOBER							NOVEMBER							DECEMBER							
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	
1	2	3	4	5	6	7	1	2	3	4	5	6	7	1	2	3	4	5	6	7	1	2	3	4	5	6	7	
8	9	10	11	12	13	14	8	9	10	11	12	13	14	7	8	9	10	11	12	13	5	6	7	8	9	10	11	
15	16	17	18	19	20	21	15	16	17	18	19	20	21	14	15	16	17	18	19	20	12	13	14	15	16	17	18	
22	23	24	25	26	27	28	22	23	24	25	26	27	28	21	22	23	24	25	26	27	19	20	21	22	23	24	25	
29	30						29	30						28	29	30					26	27	28	29	30	31		
KEY: MBL Event/Feedback							Site Compliment							Odour Complaint Types							Other Complaint							
ANALYSIS						Covid Restrictions																						
No./yr	Av/mo		No. change																									
2	0.2		-2		Down																							
0	0.0		0		-																							
0	0.0		-4		Down																							
1	0.1		-1		Down																							
0	0.0		0		-																							
0	0.0		0		-																							

### Least Complaints – 1 in 2021