

AGENDA

6th June 2023

Dear Councillor

You are summoned to the:

Meeting of Warminster Town Council
on Monday 12th June 2023 at 7pm
to be held at
Civic Centre, Sambourne Road, Warminster, BA12 8LB

Membership:

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

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

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 22nd May 2023 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 22nd May 2023

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 Parks and Estate Committee meeting held on 13th March 2023 questions to Cllr Fraser, chairman of the committee.

9.2 Town Development Committee meeting held on 24th April 2023 questions to Cllr Robbins, chairman of the committee.

10. **Internal Audit Report 2022 – 2023 (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 31st March 2023

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 8th June 2023, 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 Keeble and the RFO to duly sign the approval.

12. Section 1: Annual Governance Statement 2022 - 2023

Members are requested to consider, approve and to authorise the chairman of the meeting and the town clerk to sign the Annual Governance Statement 2022 – 2023. (See attached).

13. Section 2: Accounting Statements 2022 - 2023

Members are requested to consider, approve and to authorise the chairman of the meeting to sign the Accounting Statements 2022 – 2023. As required, the RFO has certified and signed the accounting statements before presentation to members. (See attached).

14. Annual Governance and Accountability Return (AGAR) 2022 – 2023

To note the completion of the AGAR 2022 - 2023 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 Tuesday 13th June 2023 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 30th September 2023.

15. Sealing of Documents

Section 106 side agreement: relating to contributions towards the upgrade of facilities at Warminster Park, Weymouth Street, Warminster, Wiltshire. BA12 9NH. These being a Leisure Contribution towards the upgrade of Warminster Park facilities which could include the pavilion concession hut and putting green of £21,618.59 and a Public Open Space Contribution means the sum of £16,700.00 towards offsite open space and play provision at Warminster park and/or upgrade to the skatepark.

Members to resolve to approve the Section 106 side agreement be executed as a deed by affixing of the Common Seal Of Warminster Town Council

16. Solar Panels

Members instructed officers to commence the tender process for the consideration of installation of solar panels on the Civic Centre, the Boat House, the Pavilion Café and the public toilets in Central Car Park.

Members to resolve whether to proceed with the installation of solar panels on council buildings and if so, to appoint Company C to carry out the work, subject to satisfactory structural roof surveys being completed at all 4 locations.

17. Membership of the HR Committee

Members asked for consideration of the membership of the HR Committee **(attached)**.

Member to resolve that the membership of the HR Committee should consist of the Mayor and Deputy Mayor and the Chairmen of, the Town Development Committee, the Parks and Estate Committee, the Planning Advisory Committee and the Finance and Audit Committee.

18. Vacancy on The Town Development Committee

Councillor Syme has resigned from the Town Development Committee.

Members to appoint a new member to the Town Development Committee.

19. 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 or by contacting us at Warminster Civic Centre.

Mayors Engagements 22nd May 2023 – 12th June 2023

- 01.06.23 Warminster & Westbury CCTV Opening
- 07.06.23 Warminster Tennis Courts Official Opening
- 10.06.23 Alzheimer's Wiltshire - A Walk to Remember

CORRESPONDENCE LIST

Date	Name	Item/Response	Action Taken
15.05.23	Neighbourhood Alert	<i>National knife campaign Operation Sceptre launches today</i>	Email
19.05.23	Wiltshire Council	Latest News:£2 bus fare promotion extended, new electric vehicle charging points installed, public health services survey	Email
19.05.23	Wiltshire Council	Business News	Email
22.05.23	Neighbourhood Alert	Protecting Your Digital Footprint	Email
23.05.23	Wiltshire Council	Briefing Note No. 23-12 Update on Trowbridge leisure project	Email
23.05.23	Wiltshire Police	Response to questions from Town Meeting 22.05.23	Email
23.05.23	Democratic and Member Services	Briefing Note 23-13 New kerbside collections of 'small rechargeable electricals'	Email
24.05.23	Neighbourhood Alert	Action Fraud	Email
25.05.23	Neighbourhood Alert	Neighbourhood Watch Community Safety Charter	Email
25.05.23	South Western Railways	Strike Action Information 31 st - 3 rd June	Email
26.05.23	Wiltshire Council	Latest news: Potholes update, no disruption to waste collection bank holiday	Email
31.05.23	Wiltshire Council	Temporary Road Closure of: Masefield Road 31.07 – 02.10.23	Email
31.05.23	Democratic and Member Services	Briefing Note 23-14 - Family Hubs	Email
31.05.23	Democratic and Member Services	Briefing Note 23-15 - Five- year Housing Land Supply and Housing Delivery Test	Email
02.06.23	GWR	Rail Improvement Notification from 3 rd June	Email
02.06.23	Wiltshire Times	Latest news: Kerbside recycling changes, Chippenham One Plan, Free swim teacher training	Email
02.06.23	Neighbourhood Alert	This week is national Volunteers' Week	Email

CORRESPONDENCE LIST

05.06.23	WALC	Help with dissertation research	Email

Warminster Town Council

Internal Audit Report 2022-23 (Final update)

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 2022-23 review which took place on the 12th January and 6th June 2023 together with our preparatory work. We wish to thank the Officers for providing all the requested documents 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 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, 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. We have signed the Internal Audit Report in the AGAR assigning positive assurance against the control objectives.

Our detailed findings are set out in the following sections.

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. During our review we have:

- Checked and agreed the opening Trial Balance in the Rialtas software for 2022-23 to the closing financial records for 2021-2022 to ensure that all balances have been properly rolled forward;
- Verified that an appropriate cost and nominal ledger coding structure remains in place;
- Confirmed the accounting system remained in balance at the date of our two 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 on the 2021/22 accounts requiring our follow-up;
- Discussed with the Deputy Clerk the arrangements for backing up the accounting system. We understand this is done regularly by the Council's IT provider to a Cloud with the Rialtas system backed up to a server;
- As a sample checked and agreed two month's transactions in the cashbook (November 2022 and March 2023) 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 31st October and 30th November 2022 and 28th February and 31st March 2023 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 which is done primarily by the Finance and Audit Committee.

Conclusions

We are pleased to record that no issues arise in this area. The Accounts were in balance and reconciled regularly.

We have agreed the year-end bank balances to the Statement of 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 adopted Standing Orders and Financial Regulations at their meeting in May 2022;
- 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 2021/22 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 the Finance and Audit Committee meetings as posted on the Website for the financial year 2022/23.

Conclusion

No matters have been identified from our work in this area.

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 with officers the controls over the authorisation of payments. The arrangements are suitable.

To gain assurance in this area we have tested a sample of payments examining all those individually in excess of £2,500, together with a more random sample of every 40th cash book transaction to the end of March 2023. Our test sample comprised 90 cash book payments plus the monthly payments for non-domestic rates and totalled £576,145 representing 57% of non-payroll costs for the year to 31st March 2023. Payments were supported by documentation.

During the year the Council tendered a contract for new CCTV equipment. We reviewed the report by the Council's consultants and confirmed three bids were received.

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 reclaims for 2022/23 to the underlying control account records checking the funds were recovered and confirmed the VAT due to be recovered at the end of 2021/22 had also been reclaimed in 2022/23.

Conclusion

No issues arise from our work in this area.

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 2022/23 at its meeting in May 2022. Further that officers have prepared an updated Risk Assessment using new software for consideration by the Council in July 2023;
- Reviewed the current insurance policy provided by Aviva which runs to November 2023, cover includes:
 - Buildings and property insurance
 - Business interruption insurance
 - Employer's liability £10m
 - Public liability £10m
 - Internal crime cover of £999,000, subject to an excess of £15,000; 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 by ROSPA.

Conclusions

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

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.

We noted the Finance and Audit Committee considered the 2023/24 budget and following this Full Council reviewed it with final approval in January 2023 setting the precept at £1,338,548. Detailed budget notes were prepared to support the decision-making process.

At our final review we looked at variations in income and expenditure compared to prior years noting the increase in staff costs which we understand reflects additional posts and a pay review for outside staff.

At the 31st March 2023 total balances and reserves per the AGAR stood at £1,624,929 including earmarked reserves of £1,313,342 and a general fund of £311,587. Spending in 2022/23 was £1,470,244 or £122,520 a month. The general fund balance is 2.5 months spending. Town and parish councils typically have general fund balances equal to between 3 and 8 months spending. Warminster is therefore at the lower end of the range.

Conclusion

There are no matters arising from our work requiring formal comment or recommendation.

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. We have considered budget reports and the cash book and tested as follows, specifically we:

- Agreed the 2022/23 precept as recorded in the minutes to the amounts receipted into the Cash Book and to the list of parish and town council precepts published independently by the Government;
- Tested the receipt of CIL grant totalling £98,279 to remittance advices from Wiltshire Council;
- Tested the receipt of income arising from CCTV charges to invoices;
- Reviewed the Civic Centre hirings in September 2022 and tested two lettings from the letting diary to the invoice, confirming the income was entered on to Rialtas and that a signed booking form was held on file;
- Agreed receipt of Section 106 grant of £50,796 to the signed legal agreement;
- Confirmed that information on bar takings and cash taken from the Pavilion Café is available via reports from the EPOS system and reviewed income for the year to ensure the pattern of cash collections particularly for the Pavilion reflects expected seasonal variances.
- Confirmed independent bar stock takes are completed to provide assurance on bar sales, ie that stock is not being wasted;
- Reviewed the unpaid invoices report on Rialtas 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

The Internal Audit Report within the AGAR requires that we comment on arrangements for managing petty cash. The Council continues to operate a petty scheme with an Excel control sheet forming the basis of the periodic re-imburement to the agreed maximum holding level of £250. We have:

- Reviewed the summary petty cash sheets and test checked the payments in November 2022 to the supporting vouchers;
- Noted that petty cash schedules are reported periodically to Members; and

- Agreed the physical cash held on the day of our first visit to the accounting record.

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 that Wiltshire Council processes the payroll with officers checking and authorising the amounts paid. We discussed the controls over the processing of payroll with Town Council officers and then tested transactions in October 2022 as a sample month. Specifically in respect of the October pay-run, we have:

- Sample tested for five staff the calculation of PAYE and employees and employers NI contributions ;
- Sample checked the calculation of employee and employer pension deductions;
- Agreed the summary reports to the Rialtas cash book;
- For one recent starter agreed their gross pay to their contract of employment; and
- Completed a month-on-month trend analysis of payroll costs to identify any material changes in payroll should they arise.

Conclusion

No issues have arisen from our review of payroll transactions this year.

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 land and buildings, vehicles and equipment 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 value is used as required by the regulations. We have reviewed the additions in the year as recorded in the asset register to capital expenditure recorded in the Rialtas Ledger and to our sample testing of payments for material consistency. We have agreed the total balance on the fixed asset register to the AGAR line 9 and to the statement of accounts.

Conclusion

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 31st October 2022 and 31st March 2023 agreeing the reported balance to Rialtas. We test checked that interest income is being recorded in the accounts.

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

Conclusion

No issues arise in this area. We have agreed the balances reported at the year-end to the third-party statements.

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 Report 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 2022/23

Warminster Town Council

ENTER PUBLICLY AVAILABLE WEBSITE ADDRESS
warminster-tc.gov.uk

During the financial year ended 31 March 2023, 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 2022/23 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 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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

12/01/2023 06/06/2023

Name of person who carried out the internal audit

Chris Hackett for Auditing Solutions Ltd

Signature of person who carried out the internal audit

Chris Hackett

Date

06/06/2023

*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

Unaudited Financial Statements

For the year ended 31 March 2023

Warminster Town Council

Table of Contents

31 March 2023

	Page
Table of Contents.....	2
Council Information.....	3
Statement of Responsibilities.....	4
Statement of Accounting Policies.....	5
Income and Expenditure Account.....	8
Statement of Movement in Reserves.....	9
Balance Sheet.....	10
Cash Flow Statement.....	11
Notes to the Accounts.....	12
1 Other Costs Analysis.....	12
2 Interest and Investment Income.....	12
3 Interest Payable and Similar Charges.....	12
4 Agency Work.....	13
5 Related Party Transactions.....	13
6 Publicity.....	13
7 General Power of Competence.....	13
8 Audit Fees.....	13
9 Members' Allowances.....	14
10 Employees.....	14
11 Pension Costs.....	14
12 Tangible Fixed Assets.....	14
13 Financing of Capital Expenditure.....	16
14 Information on Assets Held.....	16
15 Debtors.....	17
16 Stocks.....	17
17 Deferred Grants.....	17
18 Creditors and Accrued Expenses.....	18
19 Long Term Liabilities.....	18
20 Capital Financing Account.....	18
21 Earmarked Reserves.....	19
22 Reconciliation of Revenue Cash Flow.....	19
23 Movement in Cash.....	20
24 Reconciliation of Net Funds/Debt.....	20
25 Capital Commitments.....	20
26 Contingent Liabilities.....	20
27 Post Balance Sheet Events.....	20
Appendices.....	22

Warminster Town Council

Council Information

31 March 2023

(Information current at 12th June 2023)

Mayor

Cllr P. Keeble

Councillors

Cllr S. Allensby (Deputy Mayor)

Cllr D. Brett

Cllr A. Cooper

Cllr A. Davis

Cllr S. Fraser

Cllr R. Fryer

Cllr S. Jefferies

Cllr J. Jones

Cllr P. Macfarlane

Cllr B. Parks

Cllr C. Robbins

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 2023

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 2023 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 2023, and its income and expenditure for the year ended 31 March 2023.

Signed: 

Mr Tom Dommett- Clerk to the Council

Date: 06/06/2023

Warminster Town Council
Statement of Accounting Policies

31 March 2023

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 2023

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 2023

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 is due at 31st March 2025 and any change in contribution rates as a result of that valuation will take effect from 1st April 2026.

Warminster Town Council
Income and Expenditure Account
31 March 2023

	Notes	2023 £	2022 £
Income			
Precept on Unitary Authority		1,319,292	1,275,599
Grants Receivable		103,279	92,426
Rents Receivable, Interest & Investment Income		44,600	8,137
Charges made for Services		287,511	149,041
Other Income		1,194	811
Total Income		1,755,876	1,526,014
Expenditure			
Direct Service Costs:			
Salaries & Wages		(401,608)	(325,307)
Grant-aid Expenditure		(48,922)	(48,922)
Other Costs	1	(436,255)	(418,827)
Democratic, Management & Civic Costs:			
Salaries & Wages		(245,491)	(162,254)
Other Costs	1	(89,741)	(88,950)
Total Expenditure		(1,222,017)	(1,044,260)
Excess of Income over Expenditure for the year.		533,859	481,754
Net Operating Surplus for Year		533,859	481,754
STATUTORY CHARGES & REVERSALS			
Statutory Charge for Capital (i.e. Loan Capital Repaid)		(25,863)	(24,633)
Capital Expenditure charged to revenue	13	(208,761)	(113,719)
Transfer (to) Earmarked Reserves	21	(302,388)	(317,978)
(Deficit)/Surplus for the Year (from)/to General Fund		(3,153)	25,424
Net Surplus for the Year		299,235	343,402
The above Surplus for the Year has been applied for the Year to as follows:			
Transfer (to) Earmarked Reserves	21	302,388	317,978
(Deficit)/Surplus for the Year (from)/to General Fund		(3,153)	25,424
		299,235	343,402
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 2023

Reserve	Purpose of Reserve	Notes	2023 £	Net Movement in Year £	2022 £
Capital Financing Account	Store of capital resources set aside to purchase fixed assets	20	1,312,408	146,345	1,166,063
Earmarked Reserves	Amounts set aside from revenue to meet general and specific future expenditure	21	1,313,342	302,388	1,010,954
General Fund	Resources available to meet future running costs		311,587	(3,153)	314,740
Total			2,937,337	445,580	2,491,757

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

Warminster Town Council

Balance Sheet

31 March 2023

	Notes	2023 £	2023 £	2022 £
Fixed Assets				
Tangible Fixed Assets	12		2,017,867	1,925,560
Current Assets				
Stock	16	4,858		2,166
Debtors and prepayments	15	88,699		60,324
Investments		1,466,920		1,314,737
Cash at bank and in hand		175,409		76,399
		<u>1,735,886</u>		<u>1,453,626</u>
Current Liabilities				
Current Portion of Long Term Borrowings		(27,154)		(25,863)
Creditors and income in advance	18	<u>(110,958)</u>		<u>(127,933)</u>
Net Current Assets			1,597,774	1,299,830
Total Assets Less Current Liabilities			3,615,641	3,225,390
Long Term Liabilities				
Long-term borrowing	19		(232,052)	(259,206)
Deferred Grants	17		<u>(446,252)</u>	<u>(474,427)</u>
Total Assets Less Liabilities			<u>2,937,337</u>	<u>2,491,757</u>
Capital and Reserves				
Capital Financing Reserve	20		1,312,408	1,166,063
Earmarked Reserves	21		1,313,342	1,010,954
General Reserve			311,587	314,740
			<u>2,937,337</u>	<u>2,491,757</u>

The Unaudited Financial Statements represent a true and fair view of the financial position of the Council as at 31 March 2023, and of its Income and Expenditure for the year.

These accounts were approved by the Council on 12th June 2023 .

Signed:
Cllr P Keeble	Mr Tom Dommett
Mayor	Responsible Financial Officer

Date:
-------------	-------

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

Warminster Town Council

Cash Flow Statement

31 March 2023

	Notes	2023 £	2023 £	2022 £
REVENUE ACTIVITIES				
<i>Cash outflows</i>				
Paid to and on behalf of employees		(487,140)		(480,670)
Other operating payments		(753,298)		(566,502)
		-		-
<i>Cash inflows</i>			(1,240,438)	(1,047,172)
Precept on Unitary Authority		1,319,292		1,275,599
Cash received for services		293,547		157,002
Revenue grants received		103,279		92,426
			1,716,118	1,525,027
Net cash inflow from Revenue Activities	22		475,680	477,855
SERVICING OF FINANCE				
<i>Cash outflows</i>				
Interest paid		(13,739)		(14,968)
<i>Cash inflows</i>				
Interest received		32,600		937
			18,861	(14,031)
Net cash inflow/(outflow) from Servicing of Finance				
CAPITAL ACTIVITIES				
<i>Cash outflows</i>				
Purchase of fixed assets		(231,088)		(358,646)
<i>Cash inflows</i>				
Capital grant received		13,603		263,106
			(217,485)	(95,540)
Net cash (outflow) from Capital Activities				
Net cash inflow before Financing			277,056	368,284
FINANCING AND LIQUID RESOURCES				
(Increase) in money on call			(152,183)	(400,932)
<i>Cash outflows</i>				
Loan repayments made			(25,863)	(24,633)
Net cash (outflow) from financing and liquid resources			(178,046)	(425,565)
Increase/(Decrease) in cash	23		99,010	(57,281)

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

Warminster Town Council

Notes to the Accounts

31 March 2023

1 Other Costs Analysis

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

Direct Service Costs

	2023	2022
	£	£
Heritage	5,416	-
Community Centres	61,420	61,331
Outdoor Sports & Recreation Facilities	66,431	25,091
Community Parks & Open Spaces	139,103	163,658
Tourism Policy, Marketing & Development	3,116	7,066
Visitor Information	6,000	6,000
Cemeteries	1,275	932
Public Conveniences	21,688	7,590
Community Safety (Crime Reduction)	23,166	36,468
Street Cleansing	50,141	56,320
Promotion & Marketing of the Area	33,122	43,952
Community Development	55,969	42,922
Dewey House	18,330	16,419
Less: Grant-aid Expenditure	(48,922)	(48,922)
Total	436,255	418,827

Democratic, Management & Civic Costs

	2023	2022
	£	£
Corporate Management	67,101	68,794
Democratic Representation & Management	4,061	6,211
Civic Expenses	4,440	788
Mayors Allowance	400	(1,811)
Interest Payable	13,739	14,968
Total	89,741	88,950

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

2 Interest and Investment Income

	2023	2022
	£	£
Interest Income - General Funds	37,400	937
	37,400	937

3 Interest Payable and Similar Charges

	2023	2022
	£	£
External Interest Charges - Loans	13,739	14,968
	13,739	14,968

Warminster Town Council

Notes to the Accounts

31 March 2023

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:

	2023 £	2022 £
Recruitment Advertising	349	1,880
Publicity	898	-
Other Advertising	2,140	1,733
Newsletter	897	1,420
	<u>4,284</u>	<u>5,033</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:

	2023 £	2022 £
Fees for statutory audit services	2,000	2,000
Total fees	<u>2,000</u>	<u>2,000</u>

9 Members' Allowances

Members of Council have been paid the following allowances for the year:
Mayors Allowance

	2023 £	2022 £
	400	(1,811)
	<u>400</u>	<u>(1,811)</u>

10 Employees

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

	2023 Number	2022 Number
Full-time	14	12
Part-time	11	14
	<u>25</u>	<u>26</u>

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

Warminster Town Council

Notes to the Accounts

31 March 2023

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 2023 was £87,704 (31 March 2022 - £66,389).

The most recent actuarial valuation was carried out as at 31st March 2022, and the council's contribution rate is confirmed as being 19.70% of employees' pay, plus a lump sum of £0 with effect from 1st April 2025 (year ended 31 March 2023 – 18.70%, , plus a lump sum of £0).

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.

12 Tangible Fixed Assets

	Operational Freehold Land and Buildings	Operational Leasehold Land and Buildings	Non Operational Land and Buildings	Vehicles and Equipment	Infra- structure Assets	Community Assets	Other	Total
Cost	£	£	£	£	£	£	£	£
At 31 March 2022	1,528,041	4,835	-	453,420	388,554	103,808	368,287	2,846,945
Additions	2,700	3,066	-	32,286	384,559	-	(200,247)	222,364
At 31 March 2023	1,530,741	7,901	-	485,706	773,113	103,808	168,040	3,069,309
Depreciation								
At 31 March 2022	(370,303)	(968)		(364,473)	(185,641)	-	-	(921,385)
Charged for the year	(30,615)	(790)		(32,294)	(66,358)	-	-	(130,057)
At 31 March 2023	(400,918)	(1,758)	-	(396,767)	(251,999)	-	-	(1,051,442)
Net Book Value								
At 31 March 2023	1,129,823	6,143	-	88,939	521,114	103,808	168,040	2,017,867
At 31 March 2022	1,157,738	3,867	-	88,947	202,913	103,808	368,287	1,925,560

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 2023

13 Financing of Capital Expenditure

	2023 £	2022 £
The following capital expenditure during the year:		
Fixed Assets Purchased	222,364	376,328
	<u>222,364</u>	<u>376,328</u>
was financed by:		
Capital Grants	13,603	262,609
Revenue:		
Capital Projects Reserve	206,762	109,766
Precept and Revenue Income	1,999	3,953
	<u>222,364</u>	<u>376,328</u>

14 Information on Assets Held

Fixed assets owned by the council include the following:

Operational Land and Buildings

Community Centres - 3

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 2023

15 Debtors

	2023	2022
	£	£
Debtors - Civic Centre	6,288	6,488
Debtors - Town Council	4,819	1,375
Trade Debtors	11,107	7,863
VAT Recoverable	36,042	26,576
Prepayments	36,750	25,885
Accrued Interest Income	4,800	-
	88,699	60,324

16 Stocks

	2023	2022
	£	£
Civic Centre	4,858	2,166
	4,858	2,166

17 Deferred Grants

	2023	2022
	£	£
Capital Grants Unapplied		
At 01 April	-	-
Grants received in the year	13,603	262,609
Applied to finance capital investment	(13,603)	(262,609)
At 31 March	-	-
Capital Grants Applied		
At 01 April	474,427	253,596
Grants Applied in the year	13,603	262,609
Released to offset depreciation	(41,778)	(41,778)
At 31 March	446,252	474,427
Total Deferred Grants		
At 31 March	446,252	474,427
At 01 April	474,427	253,596

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 2023

18 Creditors and Accrued Expenses

	2023	2022
	£	£
Trade Creditors	68,750	60,446
Other Creditors	(190)	-
Superannuation Payable	9,885	9,355
Payroll Taxes and Social Security	9,603	9,711
Accruals	11,288	28,961
Income in Advance	2,664	1,778
Capital Creditors	8,958	17,682
	<u>110,958</u>	<u>127,933</u>

19 Long Term Liabilities

	2023	2022
	£	£
Public Works Loan Board	259,206	285,069
	<u>259,206</u>	<u>285,069</u>

The above loans are repayable as follows:

	2023	2022
	£	£
Within one year	27,154	25,863
From one to two years	28,509	27,154
From two to five years	165,359	157,499
From five to ten years	38,184	74,553
Total Loan Commitment	259,206	285,069
Less: Repayable within one year	(27,154)	(25,863)
Repayable after one year	<u>232,052</u>	<u>259,206</u>

20 Capital Financing Account

	2023	2022
	£	£
Balance at 01 April	1,166,063	1,081,579
Financing capital expenditure in the year		
Additions - using revenue balances	208,761	113,719
Loan repayments	25,863	24,633
Reversal of depreciation	(130,057)	(95,646)
Deferred grants released	41,778	41,778
Balance at 31 March	<u>1,312,408</u>	<u>1,166,063</u>

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 2023

21 Earmarked Reserves

	Balance at 01/04/2022 £	Contribution to reserve £	Contribution from reserve £	Balance at 31/03/2023 £
Capital Projects Reserves	315,566	428,279	(238,944)	504,901
Other Earmarked Reserves	695,388	161,928	(48,875)	808,441
Total Earmarked Reserves	1,010,954	590,207	(287,819)	1,313,342

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 2023 are set out in detail at Appendix A.

22 Reconciliation of Revenue Cash Flow

	2023 £	2022 £
Net Operating Surplus for the year	533,859	481,754
Add/(Deduct)		
Reversal of Depreciation less Deferred Grants Released	-	-
Interest Payable	13,739	14,968
Interest and Investment Income	(32,600)	(937)
(Increase)/Decrease in stock held	(2,692)	2,631
(Increase) in debtors	(28,375)	(26,878)
(Decrease)/Increase in creditors	(8,251)	6,317
Revenue activities net cash inflow	475,680	477,855

23 Movement in Cash

	2023 £	2022 £
Balances at 01 April		
Cash with accounting officers	950	950
Cash at bank	75,449	132,730
	76,399	133,680
Balances at 31 March		
Cash with accounting officers	1,263	950
Cash at bank	174,146	75,449
	175,409	76,399
Net cash inflow/(outflow)	99,010	(57,281)

Warminster Town Council

Notes to the Accounts

31 March 2023

24 Reconciliation of Net Funds/Debt

	2023 £	2022 £
Increase/(Decrease) in cash in the year	99,010	(57,281)
Cash outflow from repayment of debt	25,863	24,633
Net cash flow arising from changes in debt	25,863	24,633
Movement in net funds/debt in the year	124,873	(32,648)
Cash at bank and in hand	76,399	133,680
Total borrowings	(285,069)	(309,702)
Net (debt) at 01 April	(208,670)	(176,022)
Cash at bank and in hand	175,409	76,399
Total borrowings	(259,206)	(285,069)
Net (debt) at 31 March	(83,797)	(208,670)

25 Capital Commitments

The council had no other capital commitments at 31 March 2023 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 12th June 2023), which would have a material impact on the amounts and results reported herein.

Warminster Town Council

Appendices

31 March 2023

Appendix A

Schedule of Earmarked Reserves

	<u>Balance at</u> <u>01/04/2022</u> £	<u>Contribution</u> <u>to reserve</u> £	<u>Contribution</u> <u>from reserve</u> £	<u>Balance at</u> <u>31/03/2023</u> £
<u>Capital Projects Reserve</u>				
Capital Projects Reserve	180,946	330,000	(141,658)	369,288
CIL Funds	134,620	98,279	(97,286)	135,613
	<u>315,566</u>	<u>428,279</u>	<u>(238,944)</u>	<u>504,901</u>
<u>Other Earmarked Reserves</u>				
Devolved Services	514,770			514,770
Outside Services	0	82,132		82,132
Elections	25,001	5,000		30,001
Tennis Courts	10,000			10,000
CCTV	12,529		(2,737)	9,792
Climate Change	10,000			10,000
Neighbourhood Plan	0	4,000		4,000
Open Spaces	15,863		(15,863)	0
Catenary Cable Mtce	3,168		(3,168)	0
Depot	25,000		(25,000)	0
Sweeper	3,000			3,000
Cycle Path	20,000			20,000
Training	2,062			2,062
Play Areas	50,057		(1,293)	48,764
Town Crier	2,261			2,261
Website	863			863
S106 Rugby Club	0	50,796		50,796
S106 Grant	814		-814	0
Market Towns Programme	0	20000		20,000
	<u>695,388</u>	<u>161,928</u>	<u>(48,875)</u>	<u>808,441</u>
TOTAL EARMARKED RESERVES	<u>1,010,954</u>	<u>590,207</u>	<u>(287,819)</u>	<u>1,313,342</u>

Warminster Town Council

31 March 2023

Annual Report Tables

Table. 1 – Budget & Actual Comparison

	Budget £	Actual £
Net Expenditure		
Cultural & Heritage	-	5,416
Recreation & Sport	61,940	142,314
Open Spaces	710,930	285,844
Tourism	6,000	(76,712)
Cemetery, Cremation & Mortuary	850	(210)
Environmental Health	10,700	21,688
Community Safety (Crime Reduction)	74,700	63,013
Other Environmental Services	-	50,141
Planning & Development Services (including Markets)	74,000	84,450
Highways Roads (Routine)	65,775	-
Other Services to the Public	-	(98,279)
Dewey House	8,605	11,130
Net Direct Services Costs	1,013,500	488,795
Corporate Management	326,290	205,235
Democratic & Civic	10,900	115,064
Net Democratic, Management and Civic Costs	337,190	320,299
Interest & Investment Income	(1,000)	(37,400)
Loan Charges	39,602	39,602
Capital Expenditure	-	208,761
Transfers to/(from) other reserves	(70,000)	302,388
Reversal of Statutory Adjustments	-	-
(Deficit from) General Reserve	-	(3,153)
Precept on Unitary Authority	1,319,292	1,319,292

Warminster Town Council

31 March 2023

Annual Report Tables

Table. 2 – Service Income & Expenditure

	Notes	2023 £	2023 £	2023 £	2022 £
		Gross Expenditure	Income	Net Expenditure	Net Expenditure
CULTURAL & RELATED SERVICES					
Cultural & Heritage}		5,416	-	5,416	-
Recreation & Sport		196,747	(54,433)	142,314	113,095
Open Spaces		406,704	(120,860)	285,844	280,371
Tourism		9,116	(85,828)	(76,712)	4,766
ENVIRONMENTAL SERVICES					
Cemetery, Cremation & Mortuary		1,275	(1,485)	(210)	(400)
Environmental Health		21,688	-	21,688	7,590
Community Safety (Crime Reduction)		88,277	(25,264)	63,013	76,136
Other Environmental Services		50,141	-	50,141	56,320
PLANNING & DEVELOPMENT SERVICES					
Economic Development (including markets)		33,122	(4,641)	28,481	41,796
Community Development		55,969	-	55,969	42,922
OTHER SERVICES					
Other Services to the Public		-	(98,279)	(98,279)	(87,426)
Dewey House		18,330	(7,200)	11,130	9,219
CENTRAL SERVICES					
Corporate Management		206,429	(1,194)	205,235	230,237
Democratic & Civic		110,224	-	110,224	6,211
Civic Expenses		4,840	-	4,840	(1,023)
Net Cost of Services		1,208,278	(399,184)	809,094	779,814

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

Warminster Town Council

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 2023, 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
			✓

***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:

12/06/2023

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE ADDRESS
warminster-tc.gov.uk

Section 2 – Accounting Statements 2022/23 for

Warminster Town Council

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	982,292	1,325,694	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	1,275,599	1,319,292	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	513,024	450,187	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	487,561	647,099	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	39,601	39,602	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	918,059	783,543	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	1,325,694	1,624,929	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	1,391,136	1,642,329	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	2,846,945	3,069,309	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	285,069	259,206	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)		✓		The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2023 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

 SIGNATURE REQUIRED

Date

06/06/2023

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

12/06/2023

as recorded in minute reference:

FC/23/

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Explanation of variances – pro forma

Name of smaller authority: Warminster Town Council
County area (local councils and Wiltshire

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2021/22 £	2022/23 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	982,292	1,325,694				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	1,275,599	1,319,292	43,693	3.43%	NO		
3 Total Other Receipts	513,024	450,167	-62,857	12.25%	NO		
4 Staff Costs	487,561	647,099	159,538	32.72%	YES		Increased cost of democratic representation and management staff including new town development officer £83,238 regrading of outdoor services staff and new spalshpad/groundsperson and £71,618 (national pay increase near 10% for most staff)
5 Loan Interest/Capital Repayment	39,601	39,602	1	0.00%	NO		
6 All Other Payments	918,059	783,543	-134,516	14.65%	YES		The previous year included capital expenditure on a new splashpad £368,287 this year capital expenditure includes CCTV upgrade £167,740 net difference £200,547.
7 Balances Carried Forward	1,325,694	1,624,909			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	1,391,136	1,842,329				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	2,846,945	3,069,309	222,364	7.81%	YES		Additon of CCTV Upgrade £167,740
10 Total Borrowings	285,069	259,206	-25,863	9.07%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

REPORT FOR DECISION Solar panels

Stuart Legg, Parks and Estate Manager

Parks and Estate Committee Meeting 12th June 2023

Recommendation

Members are asked to decide whether to proceed with the installation of solar panels on council buildings and if so, to appoint Company C to carry out the work, subject to satisfactory structural roof surveys being completed at all 4 locations.

Purpose of the Report

To inform members of the available options for solar power on council buildings.

Background

As part of Warminster Town Council's Strategic Plan, the town council wishes to deliver a greener future. This includes using and producing green energy. As part of this aspiration a climate change working group was established. The option of an air source heat pump for the Civic Centre was looked into but found to be not cost effective. As an offshoot of this an informal group were formed to look into solar panel provision.

At a meeting of the Parks and Estate Committee on the 13 March 2023, members resolved:

PE/22/078 Solar Panels on Council owned buildings.

Members resolved to instruct officers to commence the tender process for the consideration of installation of solar panels on the Civic Centre, the Boat House, the Pavilion Café and the public toilets in Central Car Park.

Members further instructed officers to carry out a structural survey on the roof of the Civic Centre.

The tender process has now been concluded and the results are set out within this report. The structural survey of the roof of the civic centre has been completed but not yet received by the Council.

Tenders

Tender documents were sent out to 12 companies with 10 tenders received by the closing date of the 21st April 2023.

In order to establish a robust evaluation process, an evaluation panel was created with selected panel members across the Council with varying skill bases to establish a robust scoring system for the quality submissions and the financial assessment. The panel were looking for the most economically advantageous submission.

The Evaluation Panel consisted of the following members: Cllr P Keeble, Cllr S Jeffries, Cllr B Parks, Tom Dommett (Town Clerk), Stuart Legg (Parks and Estate Manager).

Findings

Further information is found in the tender evaluation report. Full tender submissions are available to members on request.

Summary

Officers believe that installing solar panels will reduce the councils carbon footprint and save the council money going forward. This is inline with the town councils strategic plan.

Financial and Resource Implications

The cost for the panels will be in the region of £87,110 + VAT. This can be funded from the Earmarked Reserves Capital Projects. The estimated revenue saving is £11,724 pa. This is based on an energy cost of 32.6p kWh. It should be noted that most of the Council's energy is currently on a fixed price tariff which will end in 2027 and it is expected that there will be a considerable price increase.

The exact payback time of installing solar panels is difficult to calculate as there are so many variables, nevertheless it is reasonable to assume in a mid-case scenario that the electricity generated will cover the initial installation costs after a period of 8 years. This will then give a considerable period when the council is saving money.

There will be some minor maintenance that can be largely handled by the outside services team. Any significant damage to the panels whether accidental or deliberate (e.g. vandalism) would be covered by insurance.

In addition, there are non-financial benefits. The Council would be helping to reduce its carbon emissions and setting a highly visible example to residents, encouraging them to consider solar panels. It is estimated that the installation would save 235,000kg of CO2 emissions.

Legal Implications and Legislative Powers

The Council has the power to provide this service under the General Power of Competence.

Environmental Implications

The instillation of solar panels would have a positive impact on the environment.

Risk Assessment

Any required risk assessments will be carried out prior to any work being undertaken.

Crime and Disorder

Officers are not aware of anything that would affect crime and disorder.



Delivering a brighter, greener future for all

Tender Evaluation Report

Contract Name: **Solar Panel installation**

1 Executive Summary

- 1.1 The procurement exercise was to ensure that sufficient suitably qualified suppliers were invited to tender to meet the requirements of Warminster Town Council.
- 1.2 Ten tender responses were received by the deadline of 12 noon, 21st April 2023.
- 1.3 The Tender Evaluation Team reviewed all tenders received. A shortlist of three was arrived at.
- 1.4 The Tender Evaluation Team seeks to obtain approval from Full Council to award the contract to Tenderer identified in 6.1.
- 1.5 Subject to approval, a standard Letter will be issued to successful tenderers and unsuccessful tenderers will also be notified.
- 1.6 Both successful and unsuccessful Tenderers will be provided with the opportunity to receive feedback in accordance with the standard procedures.

2 Introduction

- 2.1 The requirement is for the supply and installation of solar panels and batteries to four council maintained buildings in Warminster.

3 Tender Process

- 3.1 Tenders were sought from suitably qualified contractors through the governments Contracts finder service.
- 3.2 Tender documents were sent out to 12 companies with 10 tenders received by the closing date of the 21st April 2023.
- 3.3 The tender documents comprised:
Tender Document- Detailing specific tendering instructions, requirements and basic specification.
- 3.4 Further information was provided to all tenderers detailing annual usage for each site.

4 Evaluation Panel

- 4.1 In order to establish a robust evaluation process, an evaluation panel was created with selected panel members across the Council with varying skill bases to establish a robust scoring system for the quality submissions and the financial assessment. The panel were looking for the most economically advantageous submission.
The Evaluation Panel consisted of the following members: Cllr P Keeble, Cllr S Jeffries, Cllr B Parks, Tom Dommett (Town Clerk), Stuart Legg (Parks and Estate Manager).

4.2 Price Evaluation

4.2.1 The price element of the tender submission was allocated 40% of the total marks available for each contractor.

4.2.2 A pre-tender estimate was received and submissions evaluated against this.

4.2.3 The resulting scores are summarised in Section 5 below.

4.3 Technical Evaluation

4.3.1 The technical element of the tender submission equated to 60% of the total marks available to each contractor.

5. Evaluation Results

5.1 The evaluation panel evaluated all tenders against the criteria set out in the tender document.

5.2 Seven contractors were disregarded as they failed to provide the requirements set out in the tender document.

5.3 The remaining three contractors submissions were evaluated.

5.4 The final evaluated scores are:

Contractor	Price score	Technical Score	Total Score
A	16%	43%	59%
B	24%	25.5%	49.5%
C	16%	48%	64%

6. Recommendations

6.1 The recommendation of the Tender Evaluation Team is that a contract be awarded to

Contractor C.

6.2 Subject to approval, an award Letter will be issued to Successful Tenderer and unsuccessful tenderers will also be notified.

7. Approval

7.1 The Tender Evaluation Team seeks to obtain approval from Full Council to award the Agreement to the Tenderer(s) identified in 6.1.

8. All tenders

8.1 All tenders are available to councillors on Teams or on request.

Report for Decision - Composition of the HR Committee

Full Council 12th June 2023 Tom Dommett Town Clerk and RFO

The HR Committee has usually been comprised of The Chairman of the Council (aka The Mayor) and the Chairman of the main or full committees.

Looking back at previous terms of reference, a few examples of the HR committee membership are:

2009 Chair of Full Council, Chairs of Finance and Assets, PAC, Communications, CCTV and Town Development. (Total 6)

2014 Mayor and Deputy Mayor, Chairs of Finance and Assets, Planning Advisory Committee and Town Development. (Total 5)

2019 Mayor and Deputy Mayor, Chairs of Finance and Assets, Planning Advisory Committee, Devolved Services and Assets and Town Development. (Total 6)

So, it can safely be said that the HR committee has been in composed in pretty much the same way for at least the last 15 years and probably longer.

The issue was raised by some members that the HR Committee can lack continuity of membership. This is inherently true of all the committees and it should be noted that continuity is not a requirement for the membership of any committee. Indeed, it may not be even possible as the make of all committees can change due to elections, resignations, personal commitments, ill health etc.

Common sense though suggests there is a value in having some continuity. This has previously been addressed by the making the Deputy Mayor a member of the HR Committee. This means that the Mayor and Deputy Mayor provide an element of continuity. The Deputy Mayor will be aware of the HR Committee discussions and decisions of the previous year when they in turn become Mayor.

Another issue that has occasionally been raised is that usually, the Mayor doesn't chair any other of the main committees, (though this is not written down) but there has been occasions where the Deputy Mayor has also been the chair of a main committee, thus giving themselves two claims to a seat on the HR committee.

In essence though, there is no real problem created by this situation and it matters little to the functioning of the HR committee. Members will know who the deputy Mayor is when voting for Committee Chairs and can take that into consideration. The Chairs of committees tend to work closely with officer and other members and bring experience both from on the Council and from work and life that can inform decision making on the HR committee.

A third consideration is that waiting for each committee to appoint a chairman who is

then a members of the HR committee can take a considerable time. Under the current calendar, the full membership of the HR committee won't be known until Finance and Audit Committee meets on 26th June.

Which is essentially two months without a full HR committee, which means if there were urgent HR issues to be addressed then it would be by less than a full complement of committee members.

However, Full Council decided to wait for committees to appoint chairman at their first meeting. Two Chairman has been appointed and all will be in place by 26th June. This issue could be addressed by looking at the committee calendar and securing details of nominations to committee places earlier, so members can consider who they wish to nominate as chairmen.

Conclusion

The best way to ensure continuity and a range of experience on the HR Committee is for it to consist of the Mayor and Deputy Mayor and the Chairmen of; the Town Development Committee, The Parks and Estate Committee, the Planning Advisory Committee and the Finance and Audit Committee.