



Delivering a brighter, greener future for all

19th June 2024

AGENDA

Dear Councillor

You are summoned to:

Meeting of Warminster Town Council

to be held on

Tuesday 25th June 2024 at 7pm

at the Civic Centre, Sambourne Road, Warminster, BA12 8LB

Membership:

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

If you wish to contribute during public participation, please contact

admin@warminster-tc.gov.uk prior to the meeting to enable this to be facilitated.

Yours sincerely

Tom Dommatt 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 and sign as a correct record, the minutes of the Full Council meeting held on Monday 13th May 2024 and the Extraordinary Full Council meeting held on Tuesday 28th May 2024; 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 13th May 2024 and the Extraordinary Full Council meeting held on Tuesday 28th May 2024.

4. **Chairman's Announcements**

4.1 To note any announcements made by the chairman.

4.2 Mayor's engagements (see attached).

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 **Town Clerk.**

Standing Orders will be suspended to allow for public participation.

7. **Public Participation**

To enable members of the public to address the committee with an allowance of three minutes per person regarding any item on the agenda and **to receive** any petitions and deputations. The chairman may read out any 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 received which are relevant to the Full Council. **Questions for the Police to be submitted before the meeting.**

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 11th March 2024: questions to Cllr Allensby, chairman of the committee.

9.2 Planning Advisory Committee meetings held on 22nd April 2024 and 20th May 2024: questions to Cllr Keeble, chairman of the committee.

9.3 Town Development Committee meeting held on 29th April 2024: questions to Cllr Jones, chairman of the committee.

10. Internal Audit Report 2023 – 2024 (Final)

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

Members are requested to consider and approve the report.

11. Financial Statements for Year Ended 31st March 2024

To receive and approve the council's unaudited financial statements (**see attached**). Any questions regarding the accounts should be sent to the Town Clerk by Friday 21st June 2024, 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 approve the accounts; and

11.3 authorise the Town Mayor, Cllr Allensby, and the RFO to duly sign the approval.

12. Section 1: Annual Governance Statement 2023 - 2024

Members are requested to consider, approve and to authorise the Chairman of the meeting and the Town Clerk to sign the Annual Governance Statement 2023 – 2024 (see attached).

13. Section 2: Accounting Statements 2023 - 2024

Members are requested to consider, approve and to authorise the Chairman of the meeting to sign the Accounting Statements 2023 - 2024. As required, the RFO has certified and signed the accounting statements before presentation to members (see attached).

14. Annual Governance and Accountability Return (AGAR) 2023 - 2024

To note the completion of the AGAR 2023 - 2024 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 Thursday 27th June 2024 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 2024.

15. Requests for Community Infrastructure Levy (CIL) Money

Warminster Community Radio and Warminster Cricket Club have requested £28,858 and £6,000 of Community Infrastructure Levy (CIL) Funding, respectively. (**see attached**)

The CIL Working Group recommends:

i) that the Council gives Warminster Community Radio £28,858 of CIL Money for the purchase of equipment

ii) that the Council asks Warminster Community Radio to report back to the town council about the completion of the project.

iii) that the Council gives Warminster Cricket Club £6,000 of CIL Money for the

renovation of the club's toilet facilities

iv) that the Council asks Warminster Cricket Club to report back to the town council about the completion of the project.

Members are asked to resolve to adopt the recommendations of the CIL Working Group.

16. Lake Pleasure Grounds Lottery Bid Working Group

To receive the report of the Town Clerk (**see attached**). It is suggested a working group is created to bring forward proposals to inform the bid to the National Lottery Heritage Fund.

Members to resolve to set up a working group and nominate up to five members to the working group.

17. Pharmacy Provision in Warminster

To note the reply sent on behalf of Sebastian James Senior Vice President and Managing Director, Boots UK & ROI to the letter sent by the Town Clerk regarding the issues which have arisen since the closure of The Avenue Surgery Boots pharmacy branch last year. (**see attached**).

Members to decide whether they wish to take further action at this stage.

18. Communications

Members to decide on items requiring a press release and to confirm a spokesperson if required.

Minutes from this meeting will be available to all members of the public either from our website www.warminster-tc.gov.uk or by contacting us at Warminster Civic Centre.

Date of next meeting: Monday 22nd July 2024

Mayoral Engagements

Date	Time	Confirmed Engagement
02.06.24	15.00	80th Anniversary D-Day Landings Commemoration Service (RBL)
08.06.24	19.30	80th Anniversary D-Day Landings Commemorative Concert (Bratton Silver Band & Warminster Military Wives Choir)
15.06.24	10.30	Coffee Morning for Riding for the Disabled

CORRESPONDENCE LIST

Date	Name	Item/Response	Action Taken
03.05.24	Wiltshire Council	Latest news: No change to waste collections this bank holiday, Bus passes now valid from 9am, Devizes man prosecuted and more	Email
07.05.24	Wiltshire and Swindon Community Messaging	The May edition of OUR NEWS is here [#253292234]	Email
10.05.24	Wiltshire Council	Latest news: Leader's vlog, pay less for a waste composter, Mental Health Awareness Week and more	Email
10.05.24	Wiltshire and Swindon Community Messaging	WhatsApp group chats are targeted by fraudsters [#254631300]	Email
13.05.24	Wiltshire and Swindon Community Messaging	Fortnightly update to the Police and Crime Commissioner – 10 May 2024 [#255476933]	Email
13.05.24	AngelaWillis@cranbornechase.org.uk	News Release - Stop domestic light pollution on Cranborne Chase IDSR	Email
14.05.24	Wiltshire and Swindon Community Messaging	Investment Fraud and a new self help tool centre	Email
16.05.24	Wiltshire and Swindon Community Messaging	Dog Watch Newsletter - May 2024 [#257687998]	Email
17.05.24	Wiltshire and Swindon Community Messaging	Police Support Volunteer Assistant Cadet Leaders needed [#257964915]	Email
17.05.24	Wiltshire Council	Latest news: Investment in our highways, CCTV to stop littering, new construction method for affordable homes and more	Email
20.05.24	Wiltshire Council	Multiply Newsletter May 2024	Email
21.05.24	Wiltshire and Swindon Community Messaging	Get to know Your Area Wiltshire Police has been taken out of 'special measures'	Email
21.05.24	Wiltshire Council	Latest travel and transport news in Wiltshire	Email
21.05.24	GWR	Advance notice of Severn Tunnel rail closure this summer	Email

CORRESPONDENCE LIST

22.05.24	Wessex Water	C00449 - Weymouth St Car Park - Essential Sewage Upgrade	Email
24.05.24	Wiltshire Council	Latest news: General Election 2024, no change to waste collection on bank holiday Monday, Wiltshire Summer Arts Programme and more	Email
24.05.24	Age UK Wiltshire	News and Views. issue 5. Quarterly Newsletter	Email
28.05.24	Wiltshire and Swindon Community Messaging	Fortnightly update to the Police and Crime Commissioner	Email
28.05.24	Wiltshire and Swindon Community Messaging	'Life isn't like the movies' stalking campaign launches [#262252609]	Email
29.05.24	Wiltshire Council	Waste and recycling news - May 2024	Email
29.05.24	Wiltshire Council	Upper Marsh Road, road closure	Email
30.05.24	Wiltshire Council	Woodcock Lane (part), temporary road closure	Email
31.05.24	Wiltshire Council	Latest news: All you need to know for the general election, time to renew your garden waste subscription, investment to prevent flooding and more	Email
03.06.24	SW Railway	Invitation to first South Western Railway "Stakeholder Live" session, 17th June	Email
03.06.24	Wiltshire and Swindon Community Messaging	The June 2024 edition of OUR NEWS is here [#264865921]	Email
05.06.24	Wiltshire and Swindon Community Messaging	05.06.24 Anti-Social Behaviour [#265889082]	Email
05.06.24	Wiltshire Council	Multiply - What's on Offer? - June 2024	Email
07.06.24	Wiltshire Council	Latest news: We've issued our largest FPN for fly-tipping, significant investment to improve planning service, could you become a volunteer and more	Email

CORRESPONDENCE LIST

07.06.24	Wiltshire and Swindon Community Messaging	Fortnightly update to the Police and Crime Commissioner	Email
08.06.24	Len Turner	Grovelands 6 th Anniversary event	Email
11.06.24	Wiltshire Council	Latest News and Advice for Businesses	Email
13.06.24	Wiltshire Council	Briefing Note 24-13: Housing Land Supply and Housing Delivery Test	Email
14.06.24	Wiltshire Council	Latest news: General election update, new events app, update on Trowbridge leisure centre and more	Email
14.06.24	Wiltshire and Swindon Community Messaging	Volunteer Recognition Awards 2024 [#270362178]	Email
17.06.24	Wiltshire Council	Temporary Closure of: Weymouth Street Northbound Carriageway (Part), Warminster (05.08.2024)	Email
18.06.24	Wiltshire Council	Temporary Closure of: Weymouth Street Northbound Carriageway (Part), Warminster (05.08.2024) Updated.	Email
18.06.24	Wiltshire Council	Latest travel and transport news in Wiltshire	Email



Warminster Town Council

Internal Audit Report 2023/24 (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 2023/24 review which took place on the 19th December 2023 and 18th June 2024 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 completing 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 completed, the Council continues to operate reasonable control systems that should help ensure that transactions are recorded accurately in the financial ledger and subsequently, the Statement of Accounts and AGAR. 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. As part of our annual review, we have:

- Checked and agreed the opening Trial Balance in the Rialtas software for 2023/24 to the closing financial records for 2022/2023 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 2022/23 accounts requiring our follow-up;
- Discussed with the Assistant Clerk the Council's 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 by DCK to a server;
- As a sample, tested two month's transactions in the cashbook (November 2023 and March 2024) 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, 30th November 2023, 29th February and 31st March 2024 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. Based on our work the Accounts are maintained in balance and reconciled regularly.

We have checked 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 note that:

- Full Council adopted Standing Orders and Financial Regulations at their meeting in May 2023;
- Details of payments are posted monthly onto the Council's website in the 'Policies and Financial Information' section. In addition, further financial information is provided here in connections with the requirements of the Transparency Code;
- Full Council agreed to renew the General Power of Competence at their meeting in May 2021; and
- Following approval of the 2022/23 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) for the financial year as posted on the Website.

Conclusions

No matters have been identified in this area from our work. Based on our testing the Council is maintaining its governance arrangements.

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; 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. We consider the controls to be suitable. 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 40th cash book transaction to the end of March 2024. Our test sample comprised 93 cash book payments plus the monthly payments for non-domestic rates and totaled £838,005 representing 58% of non-payroll costs for the year to 31st March. Payments were supported by suitable documentation, either invoices or in the case of grants they referenced to minutes.

The Council, during the year, tendered a contract for the installation of solar panels. We reviewed the report by the Tender Evaluation Team 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 2023/24 to the underlying control account records checking the funds were recovered and confirmed the VAT due to be recovered at the end of 2022/23 has also been reclaimed in the 2023/24 financial year.

Conclusions

No issues arise from our work in this area. Based on our testing payments are supported by invoices or suitable documentation.

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 2023/24 at its meeting in July 2023. The Council uses the Risk Wizard system, with managers updating their assessment quarterly. The system defines the risks and details controls in place providing a red, amber or green rating for each risk;
- Reviewed the current insurance policy provided by Aviva which runs to November 2024, cover includes:
 - Buildings and property insurance;
 - Business interruption insurance;
 - Employer's liability £10m;
 - Public liability £10m; and
 - Internal crime cover of £999,000, subject to an excess of £15,000; and

- Confirmed in discussion with officers that regular safety inspections continue to be done on play equipment.

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, details of the balance sheet including earmarked reserves as well as schedules of payments for approval.

The Finance and Audit Committee considered the draft 2024/25 budget. Members were provided with reports showing proposed income and expenditure by service area, details of precept, detail of Earmarked Reserves and a short narrative report giving key assumptions, eg around inflation and predicted 2023/24 outturn. Full Council agreed the 2024/25 budget at their meeting in November and set the precept at their meeting in January 2024 at £1,382,830.

At our final visit we reviewed income and expenditure for the full year, 2023/24, seeking explanations for material variances, noting these related primarily to one off projects including the new tennis courts and solar panels.

At the year-end, 31st March 2024, total reserves and balances were £1,717,124. This included a general balance of £391,295 and earmarked amounts of £1,325,829. Earmarked amounts include restricted amounts such as CIL monies. Spending in the year was £1,873,786. When one-off items are excluded, the general balance represented some three months spending which is within the normal range of three to eight months typically seen at parish and town councils.

Conclusion

There are no matters arising from our work in this area.

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 tested as follows, specifically we:

- Agreed the 2023/24 precept as recorded in the minutes to the amounts receipted into the cashbook and to the list of precepts published independently by the Government;
- Tested the receipt of income arising from CCTV charges to invoices and the Memorandum of Understanding;
- Confirmed cashing up sheets are retained in relation to income collected at the pavilion café;
- Tested grant income of £127,990 from the Lawn Tennis Foundation to the Council to a remittance advice from the Donor;
- 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.

Conclusions

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 2023 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.

We further confirmed that petty cash and float balances were included in the year-end reconciliation.

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 authorizing the amounts paid. We tested transactions in October 2023 as a sample month. Specifically, in respect of the October pay-run, we have:

- Sample tested for five staff the calculation of PAYE and employee's and employer's NI contributions;
- Sample checked the calculation of employee and employer pension deductions;
- Agreed the summary reports to the Rialtas cashbook;
- For two recent starters agreed their gross pay to their contract of employment; and
- Confirmed that timesheets are authorized by Managers through the payroll system.

At our final visit we completed our month-on-month trend analysis of payroll costs to identify if there were any material changes in payroll.

Conclusions

No issues have arisen from our review of a sample 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, infrastructure and community assets etc, recording additions and as appropriate disposals during the year. For management purposes it records also a charge for depreciation showing net book value, 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 statement for 31st October 2023 and 31st March 2024 agreeing the reported balance to the Rialtas Ledger and also for the year-end balance to the statement of accounts and AGAR. We reviewed the interest recorded in the Rialtas Ledger test checking it to the CCLA statements. We also test checked transfers to the main HSBC account.

We also note the existence of a PWLB loan and have agreed the repayments made in September 2023 and March 2024 to the PWLB statements. At the year-end we agreed the balance reported in the statement of accounts and AGAR to the balance reported on the Government’s debt management office website.

Conclusions

No issues arise from our work in this area.

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 and stock taking records.

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.

Warminster Town Council

Statements of Accounts

For the year ended 31 March 2024

Warminster Town Council

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31 March 2024

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Warminster Town Council

Council Information

31 March 2024

(Information current at 10th June 2024)

Mayor

Cllr S Allensby

Councillors

Cllr A. Cooper (Deputy Mayor)

Cllr D Brett

Cllr A. Davis

Cllr S. Fraser

Cllr R. Hawker

Cllr S Jefferies

Cllr J. Jones

Cllr P Keeble

Cllr J.Kirkwood

Cllr P. Macfarlane

Cllr B. Parks

Cllr C. Robbins

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 2024

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 Statements of Accounts 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 2024 and its income and expenditure for the year then ended.

In preparing the Statements of Accounts, 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 Statements of Accounts present a true and fair view of the financial position of Warminster Town Council at 31 March 2024, and its income and expenditure for the year ended 31 March 2024.



Signed:

Mr Tom Dommett- Clerk to the Council

Date: 17/06/2024.

Warminster Town Council
Statement of Accounting Policies
31 March 2024

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 2024

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.

Investments

Investments are included in the balance sheet at historic cost and realised gains or losses are taken into the income and expenditure account as realised.

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.

Warminster Town Council
Statement of Accounting Policies
31 March 2024

Interest Income

All interest receipts are credited initially to general funds.

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 2024

	Notes	2024 £	2023 £
Income			
Precept on Unitary Authority		1,338,548	1,319,292
Grants Receivable		91,552	103,279
Rents Receivable, Interest & Investment Income	2	98,347	44,600
Charges made for Services		306,181	287,511
Other Income		(570)	1,194
Total Income		1,834,058	1,755,876
Expenditure			
Direct Service Costs:			
Salaries & Wages		(426,928)	(401,608)
Grant-aid Expenditure		(48,922)	(48,922)
Other Costs	1	(557,894)	(436,255)
Democratic, Management & Civic Costs:			
Salaries & Wages		(292,660)	(245,491)
Other Costs	1	(100,495)	(89,741)
Total Expenditure		(1,426,899)	(1,222,017)
Excess of Income over Expenditure for the year.		407,159	533,859
Net Operating Surplus for Year		407,159	533,859
STATUTORY CHARGES & REVERSALS			
Statutory Charge for Capital (i.e. Loan Capital Repaid)		(27,154)	(25,863)
Capital Expenditure charged to revenue	13	(287,810)	(208,761)
Transfer (to) Earmarked Reserves	21	(12,487)	(302,388)
Surplus/(Deficit) for the Year to/(from) General Fund		79,708	(3,153)
Net Surplus/(Deficit) for the Year		92,195	299,235
The above Surplus/(Deficit) for the Year has been applied/(funded) for the Year to/(from) as follows:			
Transfer (to) Earmarked Reserves	21	12,487	302,388
Surplus/(Deficit) for the Year to/(from) General Fund		79,708	(3,153)
		92,195	299,235

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

The notes on pages 12 to 20 form part of these unaudited statements.

Warminster Town Council
Statement of Movement in Reserves
31 March 2024

Reserve	Purpose of Reserve	Notes	2024	Net Movement in Year	2023
			£	£	£
Capital Financing Account	Store of capital resources set aside to purchase fixed assets	20	1,519,738	207,330	1,312,408
Earmarked Reserves	Amounts set aside from revenue to meet general and specific future expenditure	21	1,325,829	12,487	1,313,342
General Fund	Resources available to meet future running costs		391,295	79,708	311,587
Total			3,236,862	299,525	2,937,337

The notes on pages 12 to 20 form part of these unaudited statements.

Warminster Town Council

Balance Sheet

31 March 2024

	Notes	2024 £	2024 £	2023 £
Fixed Assets				
Tangible Fixed Assets	12		2,275,389	2,017,867
Current Assets				
Stock	16	5,359		4,858
Debtors and prepayments	15	86,176		88,699
Investments		1,584,193		1,466,920
Cash at bank and in hand	-	<u>144,427</u>		<u>175,409</u>
		1,820,155		1,735,886
Current Liabilities				
Current Portion of Long Term Borrowings	19	(28,509)		(27,154)
Creditors and income in advance	18	<u>(103,031)</u>		<u>(110,958)</u>
Net Current Assets			1,688,615	1,597,774
Total Assets Less Current Liabilities			3,964,004	3,615,641
Long Term Liabilities				
Long-term borrowing	19		(203,544)	(232,052)
Deferred Grants	17		(523,598)	(446,252)
Total Assets Less Liabilities			<u>3,236,862</u>	<u>2,937,337</u>
Capital and Reserves				
Capital Financing Reserve	20		1,519,738	1,312,408
Earmarked Reserves	21		1,325,829	1,313,342
General Reserve			<u>391,295</u>	<u>311,587</u>
			<u>3,236,862</u>	<u>2,937,337</u>

The Statements of Accounts represent a true and fair view of the financial position of the Council as at 31 March 2024, and of its Income and Expenditure for the year.

These accounts were approved by the Council on 25th June 2024 .

Signed:
Cllr S Allensby
Mayor

.....
Mr Tom Dommett
Responsible Financial Officer

Date:
.....

The notes on pages 12 to 20 form part of these unaudited statements.

Warminster Town Council

Cash Flow Statement

31 March 2024

	Notes	2024 £	2024 £	2023 £
REVENUE ACTIVITIES				
<i>Cash outflows</i>				
Paid to and on behalf of employees		(485,441)		(487,140)
Other operating payments		(931,970)		(753,298)
			(1,417,411)	(1,240,438)
<i>Cash inflows</i>				
Precept on Unitary Authority		1,338,548		1,319,292
Cash received for services		313,830		293,547
Revenue grants received		91,552		103,279
			1,743,930	1,716,118
Net cash inflow from Revenue Activities	22		326,519	475,680
SERVICING OF FINANCE				
<i>Cash outflows</i>				
Interest paid		(12,448)		(13,739)
<i>Cash inflows</i>				
Interest received		90,277		32,600
Net cash inflow from Servicing of Finance			77,829	18,861
CAPITAL ACTIVITIES				
<i>Cash outflows</i>				
Purchase of fixed assets		(422,827)		(231,088)
<i>Cash inflows</i>				
Capital grant received		131,923		13,603
Net cash (outflow) from Capital Activities			(290,904)	(217,485)
Net cash inflow before Financing			113,444	277,056
FINANCING AND LIQUID RESOURCES				
(Increase) in money on call			(117,273)	(152,183)
<i>Cash outflows</i>				
Loan repayments made			(27,153)	(25,863)
Net cash (outflow) from financing and liquid resources			(144,426)	(178,046)
(Decrease)/Increase in cash	23		(30,982)	99,010

The notes on pages 12 to 20 form part of these unaudited statements.

Warminster Town Council

Notes to the Accounts

31 March 2024

1 Other Costs Analysis

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

Direct Service Costs

	2024	2023
	£	£
Heritage	-	5,416
Community Centres	102,826	61,420
Outdoor Sports & Recreation Facilities	95,850	66,431
Community Parks & Open Spaces	169,314	139,103
Tourism Policy, Marketing & Development	3,500	3,116
Visitor Information	6,000	6,000
Cemeteries	1,326	1,275
Public Conveniences	20,385	21,688
Community Safety (Crime Reduction)	12,905	23,166
Street Cleansing	55,058	50,141
Promotion & Marketing of the Area	51,691	33,122
Community Development	72,291	55,969
Dewey House	15,670	18,330
Less: Grant-aid Expenditure	(48,922)	(48,922)
Total	557,894	436,255

Democratic, Management & Civic Costs

	2024	2023
	£	£
Corporate Management	78,183	67,101
Democratic Representation & Management	7,055	4,061
Civic Expenses	2,384	4,440
Mayors Allowance	425	400
Interest Payable	12,448	13,739
Total	100,495	89,741

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

2 Interest and Investment Income

	2024	2023
	£	£
Interest Income - General Funds	91,747	37,400
	91,747	37,400

3 Interest Payable and Similar Charges

	2024	2023
	£	£
External Interest Charges - Loans	12,448	13,739
	12,448	13,739

Warminster Town Council

Notes to the Accounts

31 March 2024

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:

	2024	2023
	£	£
Recruitment Advertising	400	349
Publicity	1,706	898
Other Advertising	1,914	2,140
Newsletter	<u>989</u>	<u>897</u>
	-	-
	<u>5,009</u>	<u>4,284</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:

	2024	2023
	£	£
Fees for statutory audit services	<u>2,000</u>	<u>2,000</u>
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:

	2024	2023
	£	£
Mayoral Expenses	<u>425</u>	<u>400</u>
	<u>425</u>	<u>400</u>

Warminster Town Council

Notes to the Accounts

31 March 2024

10 Employees

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

	2024	2023
	Number	Number
Full-time	14	14
Part-time	<u>11</u>	<u>11</u>
	<u>25</u>	<u>25</u>

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

11 Pension Costs

The council participates in the The Wiltshire Pension Fund. The The Wiltshire Pension Fund 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 2024 was £87,704 (31 March 2023 - £87,704).

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 with effect from 1st April 2025 (year ended 31 March 2024 – 18.70%,). Financial Reporting Standard 17 (FRS17): "Retirement Benefits" sets out accounting requirements for pension costs. For schemes such as The Wiltshire Pension Fund, 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.

Warminster Town Council

Notes to the Accounts

31 March 2024

12 Tangible Fixed Assets

	Operational	Operational	Non	Vehicles and	Infra-	Community	Other	Total
	Freehold Land and <u>Buildings</u>	Leasehold Land and <u>Buildings</u>	Operational Land and <u>Buildings</u>	Equipment	structure Assets	Assets		
Cost	£	£	£	£	£	£	£	£
At 31 March 2023	1,530,741	7,901	-	485,706	773,113	103,808	168,040	3,069,309
Additions	2,677	-	-	39,138	261,507	1,319	115,092	419,733
At 31 March 2024	1,533,418	7,901	-	524,844	1,034,620	105,127	283,132	3,489,042
Depreciation								
At 31 March 2023	(400,918)	(1,758)		(396,767)	(251,999)	-	-	(1,051,442)
Charged for the year	(30,668)	(790)		(37,349)	(93,404)	-	-	(162,211)
At 31 March 2024	(431,586)	(2,548)	-	(434,116)	(345,403)	-	-	(1,213,653)
Net Book Value								
At 31 March 2024	1,101,832	5,353	-	90,728	689,217	105,127	283,132	2,275,389
At 31 March 2023	1,129,823	6,143	-	88,939	521,114	103,808	168,040	2,017,867

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

13 Financing of Capital Expenditure

	2024	2023
	£	£
The following capital expenditure during the year:		
Fixed Assets Purchased	419,733	222,364
	<u>419,733</u>	<u>222,364</u>
was financed by:		
Capital Grants	131,923	13,603
Revenue:		
Capital Projects Reserve	267,941	206,762
Precept and Revenue Income		<u>19,869</u>

Warminster Town Council

Notes to the Accounts

31 March 2024

1,999 419,733 222,364

Warminster Town Council

Notes to the Accounts

31 March 2024

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

15 Debtors

	2024	2023
	£	£
Debtors - Civic Centre	8,088	6,288
Debtors - Town Council	2,624	4,819
Trade Debtors	10,712	11,107
VAT Recoverable	18,743	36,042
Other Debtors	39	-
Prepayments	50,412	36,750
Accrued Interest Income	6,270	4,800
	86,176	88,699

16 Stocks

	2024	2023
	£	£
Civic Centre	5,359	4,858
	5,359	4,858

Warminster Town Council

Notes to the Accounts

31 March 2024

17 Deferred Grants

	2024	2023
	£	£
Capital Grants Unapplied		
At 01 April	-	-
Grants received in the year	131,923	13,603
Applied to finance capital investment	<u>(131,923)</u>	<u>(13,603)</u>
At 31 March	-	-
Capital Grants Applied		
At 01 April	446,252	474,427
Grants Applied in the year	131,923	13,603
Released to offset depreciation	<u>(54,577)</u>	<u>(41,778)</u>
At 31 March	<u>523,598</u>	<u>446,252</u>
Total Deferred Grants		
At 31 March	523,598	446,252
At 01 April	<u>446,252</u>	<u>474,427</u>

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.

18 Creditors and Accrued Expenses

	2024	2023
	£	£
Trade Creditors	47,279	68,750
Other Creditors	1,539	(190)
Superannuation Payable	10,715	9,885
Payroll Taxes and Social Security	10,894	9,603
Accruals	22,813	11,288
Income in Advance	3,927	2,664
Capital Creditors	<u>5,864</u>	<u>8,958</u>
	<u>103,031</u>	<u>110,958</u>

Warminster Town Council

Notes to the Accounts

31 March 2024

19 Long Term Liabilities

	2024	2023
	£	£
Public Works Loan Board	232,053	259,206
	<hr/> 232,053	<hr/> 259,206

The above loans are repayable as follows:

	2024	2023
	£	£
Within one year	28,509	27,154
From one to two years	29,931	28,509
From two to five years	173,613	165,359
From five to ten years	-	38,184
	<hr/>	<hr/>
Total Loan Commitment	232,053	259,206
Less: Repayable within one year	(28,509)	(27,154)
	<hr/>	<hr/>
Repayable after one year	203,544	232,052
	<hr/>	<hr/>

20 Capital Financing Account

	2024	2023
	£	£
Balance at 01 April	1,312,408	1,166,063
	<hr/>	<hr/>
Financing capital expenditure in the year		
Additions - using revenue balances	287,810	208,761
Loan repayments	27,154	25,863
Reversal of depreciation	(162,211)	(130,057)
Deferred grants released	54,577	41,778
	<hr/>	<hr/>
Balance at 31 March	1,519,738	1,312,408
	<hr/>	<hr/>

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 2024

21 Earmarked Reserves

	Balance at 01/04/2023	Contribution to reserve	Contribution from reserve	Balance at 31/03/2024
	£	£	£	£
Capital Projects Reserves	504,901	266,044	(271,507)	499,438
Other Earmarked Reserves	<u>808,441</u>	<u>116,493</u>	<u>(98,543)</u>	<u>826,391</u>
Total Earmarked Reserves	1,313,342	382,537	(370,050)	1,325,829

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 2024 are set out in detail at Appendix A.

22 Reconciliation of Revenue Cash Flow

	2024	2023
	£	£
Net Operating Surplus for the year	407,159	533,859
Add/(Deduct)		
Reversal of Depreciation less Deferred Grants Released	-	-
Interest Payable	12,448	13,739
Interest and Investment Income	(90,277)	(32,600)
(Increase) in stock held	(501)	(2,692)
Decrease/(Increase) in debtors	2,523	(28,375)
(Decrease) in creditors	(4,833)	(8,251)
Revenue activities net cash inflow	<u>326,519</u>	<u>475,680</u>

23 Movement in Cash

	2024	2023
	£	£
Balances at 01 April		
Cash with accounting officers	1,263	950
Cash at bank	<u>174,146</u>	<u>75,449</u>
	175,409	76,399
Balances at 31 March		
Cash with accounting officers	1,513	1,263
Cash at bank	<u>142,914</u>	<u>174,146</u>
	144,427	175,409
Net cash (outflow)/inflow	<u>(30,982)</u>	<u>99,010</u>

Warminster Town Council

Notes to the Accounts

31 March 2024

24 Reconciliation of Net Funds/Debt

	2024	2023
	£	£
(Decrease)/Increase in cash in the year	- (30,982)	99,010
Cash outflow from repayment of debt	- 27,153	25,863
Net cash flow arising from changes in debt	27,153	25,863
Movement in net debt/funds in the year	(3,829)	124,873
Cash at bank and in hand	175,409	76,399
Total borrowings	- (259,206)	(285,069)
Net (debt) at 01 April	(83,797)	(208,670)
Cash at bank and in hand	144,427	175,409
Total borrowings	- (232,053)	(259,206)
Net (debt) at 31 March	(87,626)	(83,797)

25 Capital Commitments

The council had no capital commitments at 31 March 2024 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 10th June 2024), which would have a material impact on the amounts and results reported herein.

Warminster Town Council

Appendices

31 March 2024

Appendix A

Schedule of Earmarked Reserves

	<u>Balance at</u> <u>01/04/2023</u> £	<u>Contribution</u> <u>to reserve</u> £	<u>Contribution</u> <u>from reserve</u> £	<u>Balance at</u> <u>31/03/2024</u> £
<u>Capital Projects Reserve</u>				
Capital Projects Reserve	369,288	179,492	(236,716)	312,064
CIL Funds	135,613	86,552	(34,791)	187,374
	<u>504,901</u>	<u>266,044</u>	<u>(271,507)</u>	<u>499,438</u>
<u>Other Earmarked Reserves</u>				
Devolved Services	514,770		(16,695)	498,075
Events	0	15,000		15,000
Outside Services	82,132		(6,659)	75,473
Elections	30,001	5,000		35,001
Tennis Courts	10,000	3,744	(10,000)	3,744
CCTV	9,792	3,749	(4,294)	9,247
Climate Change	10,000	12,000		22,000
Neighbourhood Plan	4,000	22,000		26,000
Open Spaces	0			0
Catenary Cable Mtce	0			0
Depot	0			0
Sweeper	3,000			3,000
Cycle Path	20,000			20,000
Training	2,062			2,062
Play Areas	48,764		(619)	48,145
Youth Provision	0	25,000		25,000
Town Crier	2,261			2,261
Website	863	5,000		5,863
S106 Rugby Club	50,796		(44,223)	6,573
S106 Grant	0			0
Market Towns Programme	20,000	25000	-16053	28,947
	<u>808,441</u>	<u>116,493</u>	<u>(98,543)</u>	<u>826,391</u>
	<u>1,313,342</u>	<u>382,537</u>	<u>(370,050)</u>	<u>1,325,829</u>
TOTAL EARMARKED RESERVES				

Warminster Town Council

31 March 2024

Annual Report Tables

Table. 1 – Budget & Actual Comparison

	Budget £	Actual £
Net Expenditure		
Recreation & Sport	54,506	198,608
Open Spaces	438,211	338,046
Tourism	6,000	(23,500)
Cemetery, Cremation & Mortuary	390	729
Environmental Health	11,200	20,385
Community Safety (Crime Reduction)	76,986	6,040
Other Environmental Services	-	55,058
Planning & Development Services (including Markets)	125,750	111,527
Highways Roads (Routine)	58,225	-
Other Services to the Public	-	(86,552)
Dewey House	-	<u>9,070</u>
Net Direct Services Costs	<u>782,518</u>	<u>629,411</u>
Corporate Management	249,436	242,486
Democratic & Civic	102,500	138,791
Net Democratic, Management and Civic Costs	<u>351,936</u>	<u>381,277</u>
Interest & Investment Income	(20,000)	(91,747)
Loan Charges	39,602	39,602
Capital Expenditure	-	287,810
Transfers to/(from) other reserves	184,492	12,487
Reversal of Statutory Adjustments	-	-
(Deficit from)/Surplus to General Reserve	-	<u>79,708</u>
Precept on Unitary Authority	<u>1,338,548</u>	<u>1,338,548</u>

Warminster Town Council

31 March 2024

Annual Report Tables

Table. 2 – Service Income & Expenditure

Notes	2024 £	2024 £	2024 £	2023 £
	Gross Expenditure	Income	Net Expenditure	Net Expenditure
CULTURAL & RELATED SERVICES				
Cultural & Heritage}	-	-	-	5,416
Recreation & Sport	273,703	(75,095)	198,608	142,314
Open Spaces	453,619	(115,573)	338,046	285,844
Tourism	9,500	(33,000)	(23,500)	(76,712)
ENVIRONMENTAL SERVICES				
Cemetery, Cremation & Mortuary	1,326	(597)	729	(210)
Environmental Health	20,385	-	20,385	21,688
Community Safety (Crime Reduction)	80,501	(74,461)	6,040	63,013
Other Environmental Services	55,058	-	55,058	50,141
PLANNING & DEVELOPMENT SERVICES				
Economic Development (including markets)	51,691	(7,455)	44,236	28,481
Community Development	72,291	(5,000)	67,291	55,969
OTHER SERVICES				
Other Services to the Public	-	(86,552)	(86,552)	(98,279)
Dewey House	15,670	(6,600)	9,070	11,130
CENTRAL SERVICES				
Corporate Management	241,916	570	242,486	205,235
Democratic & Civic	135,982	-	135,982	110,224
Civic Expenses	2,809	-	2,809	4,840
Net Cost of Services	1,414,451	(403,763)	1,010,688	809,094

Annual Internal Audit Report 2023/24

Warminster Town Council

warminster-tc.gov.uk PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2024, 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 2023/24 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 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 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 2023-24 AGAR period, were public rights in relation to the 2022-23 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 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) 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

19/12/2023 18/6/2024

Name of person who carried out the internal audit

Chris Hackett for Auditing Solutions Ltd

Signature of person who carried out the internal audit

C Hackett

Date

18/6/2024

***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).**

Section 1 – Annual Governance Statement 2023/24

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 2024, that:

	Agreed			'Yes' means that this authority:
	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:

25/06/2024

and recorded as minute reference:

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

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Section 2 – Accounting Statements 2023/24 for

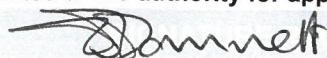
Warminster Town Council

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	1,325,694	1,624,929	<i>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.</i>
2. (+) Precept or Rates and Levies	1,319,292	1,338,548	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	450,187	627,433	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	-647,099	-719,588	<i>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.</i>
5. (-) Loan interest/capital repayments	-39,602	-39,602	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	-783,543	-1,114,596	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	1,624,929	1,717,124	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	1,642,329	1,728,620	<i>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.</i>
9. Total fixed assets plus long term investments and assets	3,069,309	3,489,042	<i>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.</i>
10. Total borrowings	259,206	232,053	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b. Disclosure note re Trust funds (including charitable)			✓	<i>The figures in the accounting statements above exclude any Trust transactions.</i>

I certify that for the year ended 31 March 2024 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

17/6/2024

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

DD/MN/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Smaller authority name: _____ **Warminster Town Council** _____

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF UNAUDITED ANNUAL GOVERNANCE &
ACCOUNTABILITY RETURN**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

**Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement _____ Wednesday 26th June _____ (a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2024, these documents will be available on reasonable notice by application to:</p> <p>(b) Tom Dommett, Town Clerk and Responsible Financial Officer, Warminster Town Council, Warminster Civic Centre, Sambourne Road, Warminster BA12 8LB townclerk@warminster-tc.gov.uk 01985 214847</p> <p>commencing on (c) ___ Thursday 27th June 2024 _____</p> <p>and ending on (d) ___ Wednesay 7th August 2024 _____</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"> • The opportunity to question the appointed auditor about the accounting records; and • The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD sba@pkf-l.com</p> <p>5. This announcement is made by (e) Tom Dommett, Town Clerk and RFO</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>



Warminster Community Radio
CIL Grant Application

WCR History

Warminster Community Radio (WCR) station has served the local community since 1996 and since 2012 with a full time 24-hour public service. Manned by 55 volunteers, the group operates as a government licensed station and complies with the same rules and legal requirements that are in place for the BBC and independent radio.

A service level agreement with the town council pays for some of the running cost of the station. After 27 Years, specialist equipment needs to be replaced or have backup systems in place to ensure the continual operation of the station.

Looking forward to the next decade WCR needs to be prepared for every eventuality in terms of equipment and software failure which would render the station off air and break in transmission time.

With a training programme in place which has been running for many years, younger and diverse people are part of the strategy that allows for newer talent to emerge and enable a continuous range of presenters. Resilience is at the forefront of our operation.

As a proven emergency service for floods, snow, power cuts and pandemics we need to guarantee the resilience of the station to broadcast in conjunction with our voluntary staff, required professionals and their costs.

The Role of Warminster Community Radio Station (WCR)

In times of crisis, local community radio stations serve as vital communication lifelines during emergency incidents. These stations play a crucial role in providing immediate and localised information to residents, offering a sense of security and connection during chaotic situations.

One key reason why local community radio stations are essential during emergencies is their ability to reach residents when traditional communication channels may be disrupted. In scenarios such as natural disasters or power outages, radio waves can still penetrate through, ensuring that critical updates and instructions are broadcasted to the community. This direct line of communication is invaluable for informing residents about evacuation procedures, shelter locations, road closures, and other important announcements that can save lives.

Moreover, community radio stations have established trust within their local audiences, making them reliable sources of information during crises. Listeners often

turn to these stations for updates and guidance, knowing that the information provided is tailored to their specific community needs. Unlike national or commercial broadcasts, local radio stations can address neighbourhood concerns, help vulnerable populations, and foster a sense of unity among residents facing adversity together.

During emergency incidents, community radio stations also serve as platforms for community engagement and support. They can facilitate live call-ins, relay messages from local authorities, and coordinate volunteer efforts, turning the airwaves into a hub of collective action and solidarity. By encouraging listeners to share their experiences and resources, these stations help build resilience and promote cooperation within the community.

In conclusion, local community radio stations are indispensable sources of communication broadcasting during critical emergency incidents due to their accessibility, trustworthiness, and community-oriented approach. By harnessing the power of radio waves, these stations enable effective dissemination of information, foster a sense of togetherness, and aid in coordinated responses to emergencies, ultimately contributing to the safety and well-being of the local population.

Resilience and Equipment

In the context of a local community radio station, having a resilience plan and up-to-date equipment is crucial for effectively responding to critical incidents. A resilience plan outlines procedures for handling emergencies, ensuring the safety of staff and listeners. It also helps maintain operations during disruptions. Up-to-date equipment ensures smooth communication and broadcasting capabilities during emergencies, enabling timely dissemination of vital information. In critical incidents, such as natural disasters or public emergencies, the role of a community radio station in providing accurate updates and guidance becomes paramount.

Therefore, having a resilience plan and modern equipment is essential for ensuring the station can fulfil its duty to inform and support the community in times of crisis.

Support to the Town Council, First Responders and Wiltshire Council

The Wiltshire and Swindon Local Resilience Forum (LRF) is a partnership of organisations and agencies who work together to improve the resilience of Wiltshire and Swindon (the County of Wiltshire) and to ensure a coordinated response to emergencies that could have a significant impact on communities.

The culture in Wiltshire and Swindon is to encourage individuals, communities, and organisations to take responsibility alongside all LRF agencies to prepare for, respond to and recover from emergencies. We see Community Resilience as a core part of planning, response and recovery and are on a journey to embed it into all agencies' working practices. All types of communities know their geographic areas, community make up and risks better than anyone else and we want to harness this expertise and knowledge to better prepare us for any future incidents.

Hearing someone who shares your everyday experiences and comes from your community to share their story on the radio is validating. It also assures people in the community that they are not alone and that there are people in the same situations that they are.

Community radio helps to strengthen ties and build awareness of common values, challenges, and solutions within the community.

WCR informs people, but in this case, it informs people about what is happening in our local community, not in the country as a whole. It is extremely important for people to be informed about what is happening in their area as it allows them to formulate informed opinions as well as mobilise to address common issues within the community.

WCR Fundraising

Since 2012 when the station began a full 24hr service to the town, WCR has had to make provision not only for the ongoing revenue costs to pay for numerous licence fees, electricity, water rates, operating costs, repairs and servicing of the studios and transportation; but also the capital costs of updating and replacing expensive specialist studio and broadcast systems equipment in use 24/7. WCR is supported by limited advertising, PA work and grant applications which are undertaken regularly. These have helped with, eg. £25,000 main studio refit pre pandemic. The council pay WCR to supply their services to benefit the town and agreed a sum of £12500 pa in 2012. This has not increased in 12 years. Advertising from local small businesses is diminishing due to financial pressures on them; PA work is variable, while licence fees and electricity costs have soared as have all capital costs. We continue to look for funding wherever we can but revenue funding is most difficult. Having resilience support for the capital expenditures will free up funds to combat the rising revenue costs for the next decade.

Warminster Community Radio wishes to continue to support Warminster Town Council by preparing for all eventualities and be their communication support in local emergency situations and formally apply for support to purchase the list of equipment identified in Appendix1. (Details of all technical equipment have been

listed but the Directors of the station are always happy to clarify). Financial support is requested from the Community Infrastructure Levy for the sum of £28,858

Appendix 1

1. Replacement of obsolete broadcast mixing desk for studio three for production work and emergency broadcasting in the event of main studio failures

Removal of old desk and installation	350
Sonifex S2 Desk	12,186
Carraige/collection	150
Modify woodwork	350
Installation engineers	600
	£13,636

2. Replacement of old 105.5 transmitter with new model +antennas for future transmission protection. Overhaul rack system and krone field, install old transmitter as a backup in studio with marine dipole and switchover system. Uninterruptable power supply for legally required logger devices

New transmitter	1,500
2No. antennas	330
Overhaul rack & krone field, backup transmitter & marine dipole. Install switchover system. Broadcast engineering & installation costs	1,500
Marine dipole	350
	£3,680

3. Software update to playout system

	£1,200
--	---------------

4. External air conditioning system to cool transmission equipment and studio

3No. Silent air conditioning units	5,000
Installation	1,000
Planning permission for roof units (8wks lead time)	578
	£6,578

	TOTAL	£25,094
	Contingency 15%	3,764
TOTAL CIL GRANT APPLICATION		£28,858

Old Studio Desk



New Sonifex S2 Desk



Old Transmitter Station
and Antennas



Old Air Conditioning



I would like to understand more about what benefits more modern equipment will bring other than improving resilience. e.g. is existing equipment nearing end of life; is it prone to failures; is it difficult to repair or source parts; is it becoming more costly to repair etc. Will new equipment give improved functionality/capability, better training resource.

we usually ask for how the organisation will contribute financially to the project. Clearly with WCR this is a different case as their main income source is a WTC grant. However, so all can be seen to be fair to all organisations perhaps a breakdown/estimate of the volunteer hours that keep WCR going each year?

When WCR began we utilised second hand professional and domestic equipment. This did not last long. Because the station is operating 24 hours a day 365 days a year, professional specialist equipment is essential for an Ofcom licenced radio station. We have continually upgraded our systems when they failed or became obsolete because repair and maintenance is very costly on specialist equipment and is only ever a short term solution. WCR raised £25,000 pre pandemic to upgrade our main studio desks which were constantly failing. This meant that our support to the town council and the public during the 2 years of the pandemic was 100% We still have our emergency and production studio which is using an out dated 20 year old desk which when new had a guarantee of 2 years and a life expectancy of 7. In our transmission rack we are using elements which were acquired from a professional station in Wales 42 years ago. The transmitter has been functioning now continually for 12 years, way outliving it's 2 year guarantee and should be replaced with a modern system. It will still be used as a backup as an emergency failsafe. New equipment will ensure stability in our transmissions and not drain our revenue resources with expensive quick fix repairs.

WCR does not exist without our volunteers. We run two training courses per year to recruit those who have the aptitude to broadcast and contribute to the service. These also include people who have conditions such as aspegers, ADHD, cerebral palsy, deafness, physical and mental disabilities. We have also initiated a young person's scheme to encourage those with aspirations to be employed in the media someday. Community radio is widely acknowledged as being an excellent stepping stone towards careers. WCR also offers work experience to students and helps participants in the D of E awards scheme. We have around 60 volunteers who contribute over 80 hours per week (3840 hours per year) to the station with many more friends of WCR helping with outside events such as remembrance, lights switch on, Spring in the park, fairs, town events and carnival.

CIL Long listing Scoring Sheet June 2019 Projects Key questions to ask when considering the ranking of any potential scheme on the CIL long list: Q: Is this a project identified in the Neighbourhood Plan?

A: Unsure. As a central service and resource providing emergency cover in pandemics, storms, flood, power cuts and public information etc. It certainly should be.

Q: Is it as public realm and/or public facility that supports the development of the area?

A: The station has always been a forum for public access to information and debate

Q: Is it addressing the demands that development places on Warminster?

A: Since building development is expanding Warminster's boundaries, the service is already geared up for covering these new areas with a broadcast range of at least 5 kilometres.

Q: Can that link be readily identified? A: Yes we also provide BFBS news service to the army presence in the town.

Q: Is this a project that will help the local community welcome and promote development within Warminster? A: Yes it will assure a stable communication hub throughout the area

Q: Is this something that won't realistically be funded from other resources without a contribution from CIL?

A: Yes. Now that European funding is no longer an option we would have little hope of raising that funding in one go, essential for guaranteeing the future of the station for the next decade or two.

Will the benefits of this scheme be visible and tangible?	Visible, insomuch as outside events will be more efficient in terms of broadcast of town activities and more opportunities for local groups involvement. Tangible - the station will be smoother in operation, less equipment failures, less periods of blackout. More attractive to locals to get involved.
Would CIL funding secure partnership funding?	Partners in our operation are Local traders, sponsors and groups who pay for our services and of course WTC - all of these streams are as secure as they can be.
Is this a project in the right funding range, given what is known about the current and potential CIL pot?	As far as we have been informed and understand.
Has a means of meeting any ongoing operational and maintenance costs been identified?	Revenue costs will continue to be met. The CIL grant removing the need for costly on-going repairs and equipment deterioration will free up reserves for revenue expenditure.
If CIL funding is awarded, is there a clear timescale by when the project will be delivered?	Yes, within 12 months, with the first elements completed within the first few months.
Is the project – "ready to go" – i.e. has sufficient overall funding and work can start shortly?	Yes

I am writing on behalf of Warminster Cricket Club to propose an application to Warminster Town Council's Community Infrastructure Levy Grant scheme.

The Club

Founded in 1838 Warminster Cricket Club has been at the heart of Warminster's sports and social scenes for over 185 years. We are a cricket club who pride themselves in providing a safe, inclusive, and friendly atmosphere where people can enjoy playing and watching cricket as well as socialising. Through cricket we aim to generate a sense of belonging and pride in the town and club. We believe a community cricket club encourages an active and healthy lifestyle and adds to the well-being of local people.

This all starts with our children and youth sections. We currently have over 220 boys and girls who attend our incredibly popular junior sessions. These start for 5-year-olds and continue to under 19s, from here players can progress into our senior sides, mid-week, or women's teams. We offer cricket sessions throughout the week with junior and senior training sessions on Tuesday, women's training on Wednesday, mid-week games on Wednesday and Thursday, young children fun on Fridays and games over the weekend - it never stops!

Alongside our cricket activities, the club house and facilities are used every day by the people of Warminster. We host Warminster Table Tennis Club, a fitness studio and football sessions for 2- to 6-year-olds - our partners provide a mixture of opportunities for the community, adding to the thriving leisure options in Warminster. Our pavilion is also used as a voting centre on polling days - a vital service for the town.

The Project

We have been working hard to modernise the clubhouse; this has included refurbishing the pavilion, acquiring new furniture, installing new windows, and heating. Our current project is the renovation of our toilet facilities. In a recent survey of our members 63% of respondents highlighted the toilets as an area for improvement. They were described as '*outdated*' and '*letting the clubhouse down*'. In response we have started to plan their renovation. We have secured quotes from local plumbing supply firms and will undertake the work through volunteers from our membership, which includes tradesmen. The project will cost between £11,000 to £12,000.

We were recently awarded a grant of £5000 from the England and Wales Cricket Board, but a condition of this grant requires us to attain sufficient partnership funding for the project. We cannot claim the ECB funds without additional funds and your support will allow us to meet our overall target. If the Community Infrastructure Levy Grant could help us to secure funding in the region of £6000 this would allow us to proceed.

We aim to begin work in September 2024 and will complete the renovation by January 2025.

Why fund Warminster Cricket Club?

Warminster Cricket Club featured in the Neighbourhood Plan within the 'A Place to Enjoy' chapter, both as a view of town (page 30) and as an area of need (page 31). The club was recorded as requiring a new club house and modernised changing facilities.

By funding this project, you will allow us to build a sustainable club for the future. Our users would be able to see an immediate improvement, which would add to their experience at the club. The club house is used all-year round, by a variety of groups and the improvement of the facilities would encourage them and the local community to use the pavilion more often, either for cricket, other sporting activities we offer or socialising. The town council's investment in the club house would also add to our users feeling of pride and belonging in the town, knowing that the club is held as a

valuable facility. As we continue to grow, through our junior scheme and with additional people moving into the town's new developments, we hope that the improved facility would provide our users with a place they can enjoy and feel proud of.

We have been at the heart of the community since 1838 and your support would ensure we can remain a part of the town well into the future.

Here are our answers to questions you asked on Monday 20 May.

1) I would like to see more detailed information of the scope of works - at the moment it is simply 'renovation'. I am unclear as to what facilities exist and of what the proposed works consist.

Our current facilities comprise separate men's and ladies' toilets. The ladies' toilets have two cubicles, two sinks and a baby changing unit. The men's toilet has three urinals, two cubicles and two sinks. All of the current fixtures are old and in need of modernisation; while they still lock, the men's cubicle doors are on their last legs, likewise the women's toilets are very dated.

The toilets would be fully re-fitted with new fixtures (toilets, sinks, urinals) and cubicles, as well as being redecorated. I have attached our two quotes for reference. Heating will be added to both the men's and women's.

2) Are these toilets also used by players? If so, are there segregated toilets for adults, and various age groups to meet Safeguarding requirements?

The toilets are used by all our users, as well as other users throughout the week. We do not have the space to provide separate facilities for children and adults, but the cubicles will be lockable and have high level doors. Dividers will also be installed between the urinals.

As a club we have a safeguarding officer and are signed up to the ECB Safe Hands Policy and all our officials and coaches have completed safeguarding training and undertaken DBS checks.

3) I would like to see more breakdown of the project costs and the value of the cricket club contribution (in addition to ECB grant). In this case it could be the value of volunteer trades-people hours. I think we should also have sight of their ECB application and award.

I have attached the two quotes we have secured for the toilets project. The quote from City Plumbing was prepared in January 2023, but they have agreed to honour the quote into 2024.

Volunteers from the cricket club include, 1 x project manager, 1 x plumber, 2 x electrician, 1 x plasterer and 6 x labourers. We envisage plumbing may take up to 8 days, with labour required over a similar period. Electrical and plastering work will be approximately 4 days. Having the ability to draw on volunteers for these trades will significantly help to reduce costs.

I have attached the grant application summary and the approval letter from the ECB.

I hope that this additional information is sufficient, if you need anything else or wish to discuss further, we will be happy to help.

Meeting with the National Lottery Heritage Fund

Report for decision by Full Council - 25th June 2024 by Tom Dommett, Town Clerk & RFO.

The town council has been looking to continue to make improvements to the Lake Pleasure Grounds. Ambitions include:

- Improving the Lake by both replacing the ageing piling and improving biodiversity
- Improving the current toilet provision.
- Improving signage and information boards (including entrance)
- Refurbishing and/or repurposing the boat house.

Heritage Funding

The Town Clerk held an initial informal meeting with Kelly Spry-Phare, Senior Engagement Manager, London and the South, Heritage Fund.

Since 1994 the Heritage Fund have funded more than 51,000 heritage projects across the UK to a value of £8.8 billion. They can fund heritage projects from £10,000 up to £10million.

They take four principles into account when making grants:

- *Saving heritage*
- *Protecting the environment*
- *Inclusion, access, and participation*
- *Organisational sustainability*

They do not define heritage but suggest schemes could include:

Nature – works to improve habitats or conserve species, as well as helping people to connect to nature in their daily lives.

Designed landscapes – improving and conserving historic landscapes such as public parks, historic gardens, and botanical gardens.

From the Heritage Fund point of view the council's scheme has good prospects as:

The Lake Pleasure Grounds are eligible as a green space and park

The Lake Pleasure Grounds are clearly a historic park with a heritage story

The Heritage Fund funds improvements to lakes and projects to enhance biodiversity

The Heritage Fund funds improvements to information boards and signage

A refurbished boat house and improved toilets would improve community use

Previous council investment in the Park is seen as a positive.

Other proposals could be put forward by the town council – e.g. a pump track, an Amphitheatre, a storage area.

For the Heritage Fund, £1million is considered a relatively small grant. Match funding starts at a minimum 5% so potentially the Lottery might fund up to 95 % of the scheme.

The process:

The town council needs draw up a proposal, submit a formal expression of interest and then, if this is accepted, progress to a full application. The Heritage Fund will provide some help and

support during the process.

The initial process could take 12-18 months followed by a delivery phase of no more than five years.

The council therefore needs to:

Produced a fairly detailed outline of what is proposed, with draft costings and an indication of what further studies, costings and surveys would be needed.

Recommendation

That the Council sets up a working group to progress an expression of interest to the National Lottery Heritage Fund.

On behalf of Sebastian James

Dear Mr Dommett

Thank you for your recent letter on behalf of the Council regarding community pharmacy provision in Warminster. We are sorry to hear that local residents have been disappointed with their experience at our Market Place pharmacy in recent months.

We acknowledge there has been some disruption following the consolidation of our Warminster store operations in October with the closure of the Avenue Surgery pharmacy. Customer queues and waiting times were temporarily impacted as the Market Place store onboarded new patients and updated its systems to fulfil their prescription requirements.

The local team has since worked hard to deliver an improved customer experience. Staffing levels have been increased and this has helped the store to manage queues, reduce waiting times and improve the availability of medicines and readiness of repeat prescriptions.

Regular visits have been conducted by senior regional pharmacy leaders to enhance operational efficiency and support the store to manage its workload. We have also adjusted dispensing processes to increase capacity and adapted the pharmacy to enhance working space and customer waiting space. We continue to review and adjust the store layout to support queue management and help customers to access healthcare services more quickly.

Indeed, we are confident that these operational changes are enabling the pharmacy to manage high demand and improve prescription fulfilment, and the store has reported improved service levels and shorter waiting times in recent weeks. We are also in communication with local GPs to discuss how we can align and optimise our support for patients, including on opening hours.

Regarding the Council's comments relating to a new pharmacy contract in Warminster, there is an established NHS regulatory process governing the entry of new operators into a market for providing local pharmaceutical services as stipulated under the Health and Social Care Act 2012. Therefore, it is ultimately for the ICB and Health and Wellbeing Board to assess whether local pharmaceutical provision in Warminster is adequate, with each application for a new pharmacy contract assessed on its own individual merits against the established NHS regulatory criteria.

I trust this is a helpful response which enables you to update Council colleagues and reassures you that Boots is committed to improving the customer experience in Warminster and delivering consistently high standards of service to local residents.

Please do contact me again if you would like any further information.

Best regards,

Sebastian James
Senior Vice President and Managing Director, Boots UK & ROI