



---

Town Hall, High Street, Corsham, Wiltshire SN13 0EZ

Tel: 01249 702130

Email: [towncouncil@corsham.gov.uk](mailto:towncouncil@corsham.gov.uk)

[www.corsham.gov.uk](http://www.corsham.gov.uk)

5 December 2024

To: All Members of the Finance and Administration Committee: Councillors S Abbott, H Belcher, N Brakspear, J Brook, A Brown, T Ellis, R Hopkinson, A Jones and G Ward.

All other Members of the Council for information.

Dear Councillor

The next meeting of the Finance and Administration Committee will be held on Wednesday 11 December 2024 in the Town Hall at 7.00pm.

Yours sincerely

David J Martin  
CHIEF EXECUTIVE

Press and Public – To observe the meeting online or take part in Agenda Item 2 - Public Question Time and Petitions, please click [here](#) or email [dmartin@corsham.gov.uk](mailto:dmartin@corsham.gov.uk) for instructions.

### AGENDA

1. Apologies.
2. Public Question Time and Petitions.
3. Declarations of Interest.

To receive any Declaration(s) of Interest under Corsham Town Council's Code of Conduct issued in accordance with the Localism Act 2011.

4. Matters Arising from the Minutes of the Finance and Administration Committee Meeting held on 23 October 2024 – *for information only*.
5. Grant Applications (Fifth Round) – The grants scheme for 2024/25 is being publicised and two grant applications have been received for consideration at this meeting. The balances

of the grants budgets for 2024/25 are as follows: Grants General/Section 137 (budget heading 102/1260 and 102/1262) £2,211.67; Methuen Hall (budget heading 102/1261) £0\*; Arts Centre (budget heading 102/1265) £2,000; Peacock Arts Trail (budget heading 102/1267) £750; Corsham Town Bowls Club (budget heading 102/1268) £0 and Gastard Village Hall (budget heading 102/1269) £0. There are earmarked reserves as follows: Grant Reserve (Peacock Arts Trail) £750 (budget heading EMR 347) and Grant Tourism/CADT £867 (budget heading EMR 361). There is a separate earmarked reserve for Twinning £1,889.33 (budget heading EMR 363), which is used as a grant alongside the twinning budget of £500 (balance £0) in 2024/25 (Community Services Committee budget heading 301/3101 Twinning Costs).

There is a limit to how much the Council can spend where it has no specific power. This is known as Section 137 expenditure and must be recorded separately in the Town Council's accounts. The limit for 2024/25 is £10.81 per registered elector, which equates to just under £110,000. The Council is highly unlikely to reach this figure in any given year and, overall, spent £5,771 (subject to year-end work and audit) on Section 137 expenditure in 2023/24. Where grant applications are for activities funded through Section 137, they are identified below (one for this meeting). The Community Services Committee has a Health and Wellbeing Grants Budget of £7,500 and Health and Wellbeing earmarked reserve of £21,451 (budget heading EMR 346), part of which are also classed as Section 137 expenditure. From 2024/25 it holds the Corsham Youth Zone budget of £9,000.

\*Methuen Hall – This includes the additional £50,000 grant towards secondary glazing.

Details of the grant applications are as follows:

<b>Awarded 2023/24</b>	<b>Requested 2024/25</b>	<b>Applicant &amp; Purpose</b>
<b>General Grants</b>		
£0	£500	Rewired Counselling – Towards the cost of SPARK, a full-day mental, emotional and physical health event for young people (year 13) in conjunction with The Corsham School and Pound Arts.
<b>Section 137</b>		
£0	£750	The Brunel Shed – Towards the cost of providing a public access defibrillator on the exterior wall of the Pockeridge and Potley Community Centre.

– *for consideration and decision.*

6. Detailed Income and Expenditure Accounts (including the Town Hall) – To consider the financial report – *for review.*
7. Draft Budget 2025/26 – Further to previous meetings the Committee is asked to consider the attached budget report and make a recommendation on the 2025/26 budget and precept to the Full Council – *for consideration.*

8. Internal Audit Report (First Interim) 2024/25 – A copy of the report from the interim visit is attached. There are no recommendations arising from the report.

*Recommendation*

That the Internal Audit Report (First Interim) 2024/25 be noted.

9. Exclusion of Press and Public

*Recommendation:* That the press and public (including anyone attending online) be excluded from the meeting for the next item of business to consider confidential personal information covered by the Data Protection Act 2018.

10. Staffing – Further to the August Committee meeting, the Chief Executive will provide a verbal update on staffing matters aimed at ensuring good business continuity and effective recruitment and development of the Town Council team – *for discussion*.



**TOWN COUNCIL****Balance of available funds as of 27 November 2024**

	13/12/2023	09/10/2024	27/11/2024
Current Assets	£1,830,985	£1,965,992	£1,743,676
General Reserve	-£250,000	-£250,000	-£250,000
Earmarked Reserves	-£1,016,759	-£976,128	-£877,419
Unpresented cheques/creditors	-£1,880	-£792	-£954
Sub-total	£562,346	£739,072	£615,303
Uncleared Assets (cheques)	+£0	+£0	+£0
BALANCE	£562,346	£739,072	£615,303

In addition to the above, the Town Council holds £100,000\* which has been invested in the CCLA Property Fund since 2017. It is not included in the balances as it is classed as an Asset Investment and appears in our Annual Accounts (Summary of Assets) as such. \*Note: The valuation of the investment changes each month as does the interest which is paid into the Town Council's accounts.

**New notes are in *italics*.**

**Explanation of Variances**

*The above table shows a comparison with the figures presented to the October 2024 meeting and the closest period reported last year.*

**Detailed Balance Sheet**

The second six-monthly precept instalment has been received.

- 201 Santander Bank Account – These funds will be transferred to the Unity Trust account by the end of the year. Once done, the Santander account will be closed. *The Santander account has been closed and no longer appears on the balance sheet.*
- 205 Unity Trust Bank (*Instant Access Account*) – The new account has been set up and shows the initial investment of £50,000. The aim is to transfer the remainder of the Santander funds after the second instalment of the precept has been received and the monthly CCLA interest received has been transferred to Unity Trust Bank. The second precept payment for the year has gone into the Unity Trust account along with CCLA interest payments. This will enable us to close the Santander account. *The balance now includes funds transferred from Santander, CCLA interest payments and the second precept instalment.*

*A second Unity Trust Account (Current T2 Account) has been set up to enable quicker bank transfers between accounts without incurring excess charges. This is in the process of being set up on the accounting system and will appear on future balance sheets for this committee.*

## Annual Budget by Committee – Committee Summary

This report shows summaries by Committees and Cost Centres only.

The 'WORKING DRAFT FOR 2025/26' column is updated throughout the year until such time as the budget and precept are set.

### Budget Detail by Committee

A/c	
1176	INC – Precept – The second payment has been received and now appears in the accounts.
1196	INC – Interest Received – This annual income is from the Santander account for 2023/24 and is more than anticipated due to a higher balance and improved interest rates. <i>The funds have been transferred to the Unity Trust Instant Access Account and the Santander Account has been closed. The draft 2025/26 budget has been amended to reflect a higher rate of return, including anticipated interest from the new Unity Trust Account. Interest is for the period to October 2024.</i>
1197	INC – CCLA Investment Income – <i>This income is for April to October 2024.</i>
1110	Audit – This is an accrual for the 2023/24 external audit. The accrual has reduced following payment of the annual external audit. <i>This now includes the first interim audit for 2024/25 so it no longer appears as an accrual.</i>
1121	IT Support/Services/Website – This includes setting up a new telephone contract as well as monthly IT support. <i>It has been agreed to install a leased line and move to the Cloud. This will incur additional costs but improve reliability and speed of the IT systems in the Town Hall. It will also remove the need to replace the server which was being considered for 2025.</i>
1164	Strategic Plan Delivery – <i>This includes part payment for the work to bring the website up to new accessibility standards and part payment for the Corsham Town Transport Plan which is under development. The additional costs are being met from EMR 357 – Strategic Plan.</i>
7001	Transfer to/from EMR – <i>see 1164 above.</i>
1170	Chair's Allowance – This expenditure is for the long-service Silver Salver presented to former Town Councillor M Jackson.
1261	Grant – Methuen Hall – This expenditure includes the additional £50,000 grant awarded towards secondary glazing. <i>This now includes the second six-monthly grant instalment.</i>
1262	Grant – Section 137 - <i>These grants are towards Carer Support Wiltshire (£750) and Prospect Estate Community Defibrillator (£750). The budget comes from the balance of Grants General (102/1260).</i>

- 7001 Transfer to/from EMR – see 1261 above.
- 2177 INC – Recreation and Amenity – The additional income is from the funfair visit to Springfield Recreation Ground.
- 2101 General Maintenance (Inc play equipment) – This has exceeded the budget due to an increase in play area repairs and replacement lights at Springfield Youth Shelter. The draft 2025/26 has been increased to take account of the additional play areas and more proactive maintenance. *Additional costs now include replacement parts and a gate at the small Pockeridge Play Area.*
- 2102 Service Delegation/Asset Transfer – This is primarily for the top-up street sweeping service. Additional costs will be met from EMR 366 – Devolved Services. *This now includes costs of hiring an electric street sweeping machine for a three-month trial period.*
- 2109 Street Furniture – This cost includes refurbishing litter bins and installation of bike hoops in the High Street. The bike hoops are funded from a transfer from EMR 317 – Corsham Cycle Network (see 201/7001). *This now includes costs of replacing and repairing further litter bins and is funded from EMR 343 – Property/Building/Grounds.*
- 2110 Insurance – Recreation and Amenities – The additional cost is for insurance of the new Electric Vehicle. The figure will be reduced slightly due to a miscode.
- 2119 Public Conveniences – Whilst still within budget, this expenditure includes is high for the period due to urgent repairs of a water leak, costing £5,000. *The additional costs, involving replacing the leaking flat roof, are met from EMR 362 - Public Conveniences.*
- 7001 Transfer to/from EMR – see 2109 and 2119 above.
- 2208 Fences, Walls etc (Allotments) – This has exceeded the budget due to urgent repairs to a roadside wall at Middlewick Allotments. *The additional costs have been transferred from EMR 372 – Allotment paths, walls etc and EMR 343 – Property/Buildings/Grounds.*
- 7001 Transfer to/from EMR – see 2208 above.
- 2704 Van Running Costs – The costs include installation of the EV charging point at the Guide Hut. *This cost has now been journalled to the Capital budget (601/6162 – CAP – Grounds Maintenance Equipment) and will be covered by a transfer from EMR 353 – Environmental Projects (to be done).*
- 3101 Twinning – This is for a grant to Corsham Twinning Association with additional costs met from EMR 363 Twinning. *This has now been transferred.*
- 7001 Transfer to/from EMR – see 3101 above.

- 3250 INC – Community Events Income – Income has exceeded expectations due to the number of stalls at events including the biennial summer fete, as well as contributions towards the summer busking in the town centre.
- 3201 *Fete/Events – Some of the event costs are met from the Wiltshire Market Towns Grant and transferred from EMR 356 – Retail/Town Centre where the grant income sits.*
- 7001 *Transfer to/from EMR – see 3201 above.*
- 6203 CAP – INC – CIL Contributions – This income is part 2 of 3 from the Old Glove Factory Development, Neston. It now includes part 3 of 3 and income from developments at Arnolds Mead and the High Street. Income exceeds the budget. *This now includes income from the Old Lloyds Bank development.*
- 6153 CAP – Play Areas – This is primarily for the new play equipment at Pockeridge Road and is funded by EMR 376 – S.106 – Potley Play Areas (to be journalled). *This has now been journalled.*
- 6162 CAP – Ground Maintenance Equipment – This includes the new electric vehicle for the grounds team and covered from EMR 359 – Grounds Equipment and EMR 353 Environmental Projects (see 601/7001). *The further costs will be covered by a transfer from EMR 353 – Environmental Projects (to be done).*
- 6164 CAP – Building Contingency – This refers to the Mayo Memorial restoration. It now includes the external drainage works at Arnold House; part transferred from EMR 343 – Building Contingency.
- 6167 *CAP – New Workshop – This is for the water supply connection at Park Place for the new allotments.*
- 6169 CAP – Public Realm Improvements – This refers to the Park Lane Plinth for the Stone Trolleys and is met from a transfer from EMR 368 - CIL – Public Realm Improvements (see 601/7001). This now includes the cost of diverting a fibre-optic cable at Park Lane to enable the plinth to be completed. This now includes the second payment for the stone trolleys plinth at Park Lane. *This now includes the final payment for the plinth and has been met from EMR 368 CIL – Public Realm Improvements.*
- 6171 CAP – Transport Schemes – This is for match funding various LHFIG projects approved by the P&A Committee and funded from EMR 344 – Transport and Highways (see 601/7001).
- 6175 CAP – Public Art Strategy – This refers to The Prayer sculpture installation at the Community Garden and the Sheep for Cross Keys (part payment). This is met from EMR 345 – Public Art Strategy (see 601/7000). *This now includes the next stage of the Cotswold Sheep for Schools Project as is met from EMR 345 – Public Art Strategy.*
- 7000 *Transfer to/from EMR – see 6175 above.*



7001 Transfer to/from EMR – see 6162, 6169, 6171 and 6175 above.

### **Earmarked Reserves**

- 302 *Play Areas – see 2101 above.*
- 317 Corsham Cycle Network – see 2109 above.
- 343 Property/Buildings/Grounds – Part of the grant was met from the building contingency. See 6164 above. *Also see 2109 and 2208.*
- 344 Transport and Highways – see 6171 above.
- 345 Public Art Strategy – see 6175 above.
- 353 Environmental Projects – see 6162 above.
- 356 *Retail/Town Centre – see 3201 above.*
- 357 *Strategic Plan – see 1164 above.*
- 359 Grounds Equipment – see 6162 above.
- 362 *Public Conveniences – see 2119 above.*
- 363 Twinning – see 3101 above.
- 364 CIL – Not Allocated/Misc. – These transfers are for CIL funded projects to reflect CIL being used. All CIL expenditure has been made prior to reaching the spending deadline of 17 July 2024. The next CIL deadline is not until April 2026.
- 366 *Devolved Services – see 2102 above.*
- 368 CIL – Public Realm Improvements – see 6169 above. This now includes the cabling diversion *and final payment for the plinth.*
- 372 *Allotment Paths, Walls etc - see 2208 above.*
- 376 *S.106 Potley Play Area (Pockeridge Road) – see 6153 above.*

### **THE METHUEN HALL TRUST**

- A/c
- 1181 Income – Miscellaneous – This income is for a wayleave agreement allowing Openreach to install a fibre broadband connection to the Town Hall.
- 1282 Grants Received – This includes the additional £50,000 grant from the Town Council to the Methuen (Town) Hall towards the secondary glazing. *This now includes the second six-monthly grant instalment.*

1119

Town Hall Improvements – This is the deposit for the secondary glazing which is due to commence in July 2024. A grant has been approved towards the works (Minute F&A 56/23). *Work now complete.*

David Martin  
CHIEF EXECUTIVE

5 December 2024

## Detailed Balance Sheet - Excluding Stock Movement

Month 8 Date 04/12/2024

1

<u>A/c</u>	<u>Description</u>	<u>Actual</u>
<u>Current Assets</u>		
105	VAT	18,014
200	Lloyds Current Account	64,938 *
205	UNITY TRUST	460,423
210	PETTY CASH	300
215	CCLA DEPOSIT FUND	1,200,000
<b>Total Current Assets</b>		<b>1,743,676</b>
<u>Current Liabilities</u>		
500	CREDITORS	954
<b>Total Current Liabilities</b>		<b>954</b>
<b>Net Current Assets</b>		<b>1,742,721</b>
<b>Total Assets less Current Liabilities</b>		<b>1,742,721</b>

Represented by :-

300	GENERAL PURPOSE FUND	486,492
301	CURRENT YEAR FUND	378,811
302	EMR Play Areas	16,124
317	EMR Corsham Cycle Network	52,049
319	EMR BMX/Pump Track	20,000
323	EMR Youth Activities	4,985
329	EMR Creative Corsham	6,519
340	EMR S.106 Cont. Portland Rise	17,010
341	EMR Springfield Improvements	425
342	EMR Allotments	23,000
343	EMR Property/Building/Grounds	3,998
344	EMR Transport & Highways	61,047
345	EMR Public Art Strategy	1,382
346	EMR Health & Wellbeing	21,451
347	EMR Grant Reserve-Peacock Arts	750
353	EMR Environmental Projects	15,603
354	EMR Neighbourhood Plan	2,358
356	EMR Retail/Town Centre	19,081
357	EMR Strategic Plan	120,954
358	EMR Parking Initiatives	33,031
360	EMR Railway Station	13,228
361	EMR Grant Tourism/CADT	867
362	EMR Public Conveniences	3,778
363	EMR Twinning	1,889
364	EMR CIL - Not allocated/misc	15,873
365	EMR Elections	6,000
366	EMR Devolved Services	176,785
367	EMR Public Realm Improvements	189,490
368	EMR CIL - Public Realm Improve	35,463
371	EMR Grounds Maintenance Cont.	841
373	EMR Health and Safety	4,400
374	EMR CCTV Running Costs	4,666
375	EMR Park Place Workshop	1,996
377	EMR Office Equipment	2,374
<b>Total Equity</b>		<b>1,742,721</b>

\* NEW/UPDATED NOTE  
+ OLD NOTE



**Corsham Town Council 2024-2025  
Annual Budget - By Committee (Actual YTD Month 8)**

**Note: Report for the Finance and Administration Committee Meeting on 11 December 2024**

**2**

	<u>Last Year (2023/24)</u>		<u>Current Year (2024/25)</u>				<u>DRAFT FOR 2025/26</u>					
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward	
<b>Finance &amp; Administration</b>												
<b>101 GENERAL</b>												
	<b>Total Income</b>	1,182,543	1,240,597	0	0	1,315,801	0	1,315,801	1,316,481		1,471,201	0
	<b>Overhead Expenditure</b>	360,468	339,450	0	0	426,560	35,000	461,560	240,096		425,002	15,000
	<b>101 Net Income over Expenditure</b>	822,075	901,146	0	0	889,241	-35,000	854,241	1,076,385		1,046,199	-15,000
7001	less Transfer to EMR	0	0	0	0	0	0	0	-5,795		0	0
	<b>Movement to/(from) Gen Reserve</b>	<u>822,075</u>	<u>901,146</u>			<u>889,241</u>		<u>854,241</u>	<u>1,082,180</u>		<u>1,046,199</u>	
<b>102 GRANTS</b>												
	<b>Total Income</b>	0	0	0	0	0	0	0	5,617		0	0
	<b>Overhead Expenditure</b>	66,215	83,895	0	0	88,950	0	88,950	133,988		88,700	0
	<b>102 Net Income over Expenditure</b>	-66,215	-83,895	0	0	-88,950	0	-88,950	-128,371		-88,700	0
7000	plus Transfer from EMR	0	6,843	0	0	0	0	0	0		0	0
7001	less Transfer to EMR	0	-10,837	0	0	0	0	0	-50,000		0	0
	<b>Movement to/(from) Gen Reserve</b>	<u>(66,215)</u>	<u>(66,215)</u>			<u>(88,950)</u>		<u>(88,950)</u>	<u>(78,371)</u>		<u>(88,700)</u>	
<b>Finance &amp; Administration - Income</b>												
	<b>Income</b>	1,182,543	1,240,597	0	0	1,315,801	0	1,315,801	1,322,098		1,471,201	0
	<b>Expenditure</b>	426,683	423,345	0	0	515,510	35,000	550,510	374,084		513,702	15,000
	<b>Net Income over Expenditure</b>	<u>755,860</u>	<u>817,251</u>	0	0	<u>800,291</u>	<u>-35,000</u>	<u>765,291</u>	<u>948,013</u>		<u>957,499</u>	<u>-15,000</u>
	plus Transfer from EMR	0	6,843	0	0	0	0	0	0		0	0
	less Transfer to EMR	0	(10,837)	0	0	0	0	0	(55,795)		0	0

Continued on next page

**Corsham Town Council 2024-2025  
Annual Budget - By Committee (Actual YTD Month 8)**

**31**

**Note: Report for the Finance and Administration Committee Meeting on 11 December 2024**

	<u>Last Year (2023/24)</u>		<u>Current Year (2024/25)</u>				<u>DRAFT FOR 2025/26</u>				
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
<b>Movement to/(from) Gen Reserve</b>	<u>755,860</u>	<u>834,931</u>			<u>800,291</u>		<u>765,291</u>	<u>1,003,808</u>	<u>957,499</u>		
<b>Property &amp; Amenities</b>											
<b>201 RECREATION &amp; AMENITY SITES</b>											
<b>Total Income</b>	5,553	10,300	0	0	5,919	0	5,919	6,385	6,272	0	0
<b>Overhead Expenditure</b>	80,455	127,494	0	0	83,461	0	83,461	83,960	111,572	8,500	0
<b>201 Net Income over Expenditure</b>	<u>-74,902</u>	<u>-117,195</u>	0	0	<u>-77,542</u>	0	<u>-77,542</u>	<u>-77,575</u>	<u>-105,300</u>	<u>-8,500</u>	0
7000 plus Transfer from EMR	0	12,071	0	0	0	0	0	0	0	0	0
7001 less Transfer to EMR	0	-29,809	0	0	0	0	0	-24,062	0	0	0
<b>Movement to/(from) Gen Reserve</b>	<u>(74,902)</u>	<u>(75,314)</u>			<u>(77,542)</u>		<u>(77,542)</u>	<u>(53,513)</u>	<u>(105,300)</u>		
<b>202 ALLOTMENTS</b>											
<b>Total Income</b>	4,900	5,194	0	0	5,000	0	5,000	5,281	5,300	0	0
<b>Overhead Expenditure</b>	3,500	6,523	0	0	3,349	0	3,349	4,754	3,850	0	0
<b>202 Net Income over Expenditure</b>	<u>1,400</u>	<u>-1,329</u>	0	0	<u>1,651</u>	0	<u>1,651</u>	<u>527</u>	<u>1,450</u>	<u>0</u>	0
7001 less Transfer to EMR	0	0	0	0	0	0	0	-1,935	0	0	0
<b>Movement to/(from) Gen Reserve</b>	<u>1,400</u>	<u>(1,329)</u>			<u>1,651</u>		<u>1,651</u>	<u>2,462</u>	<u>1,450</u>		
<b>203 CEMETERY &amp; CHURCHYARDS</b>											
<b>Total Income</b>	26,219	46,500	0	0	27,900	0	27,900	13,438	29,550	0	0
<b>Overhead Expenditure</b>	12,850	18,406	0	0	13,300	0	13,300	4,341	14,705	0	0
<b>Movement to/(from) Gen Reserve</b>	<u>13,369</u>	<u>28,094</u>			<u>14,600</u>		<u>14,600</u>	<u>9,097</u>	<u>14,845</u>		

Annual Budget - By Committee (Actual YTD Month 8)

4

Note: Report for the Finance and Administration Committee Meeting on 11 December 2024

	Last Year (2023/24)		Current Year (2024/25)				DRAFT FOR 2025/26					
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward	
<b>204</b>	<b>ARNOLD HOUSE</b>											
7001	Overhead Expenditure	5,023	28,976	0	0	7,200	0	7,200	4,395	7,632	0	0
	less Transfer to EMR	0	-23,906	0	0	0	0	0	0	0	0	0
	<b>Movement to/(from) Gen Reserve</b>	<b>(5,023)</b>	<b>(5,070)</b>			<b>(7,200)</b>		<b>(7,200)</b>	<b>(4,395)</b>	<b>(7,632)</b>		
<b>205</b>	<b>FLATS</b>											
	<b>Total Income</b>	<b>13,700</b>	<b>12,392</b>	<b>0</b>	<b>0</b>	<b>14,000</b>	<b>0</b>	<b>14,000</b>	<b>10,690</b>	<b>14,500</b>	<b>0</b>	<b>0</b>
	<b>Overhead Expenditure</b>	<b>2,228</b>	<b>2,186</b>	<b>0</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>3,000</b>	<b>827</b>	<b>3,500</b>	<b>0</b>	<b>0</b>
	<b>Movement to/(from) Gen Reserve</b>	<b>11,472</b>	<b>10,206</b>			<b>11,000</b>		<b>11,000</b>	<b>9,863</b>	<b>11,000</b>		
<b>206</b>	<b>GUIDE HUT</b>											
7001	Overhead Expenditure	3,330	4,911	0	0	3,800	0	3,800	1,103	4,048	0	0
	less Transfer to EMR	0	-2,347	0	0	0	0	0	0	0	0	0
	<b>Movement to/(from) Gen Reserve</b>	<b>(3,330)</b>	<b>(2,564)</b>			<b>(3,800)</b>		<b>(3,800)</b>	<b>(1,103)</b>	<b>(4,048)</b>		
<b>207</b>	<b>PROPERTY &amp; AMENITY GENERAL</b>											
7000	Overhead Expenditure	379,988	358,342	0	0	422,288	0	422,288	234,488	446,318	0	0
	plus Transfer from EMR	0	459	0	0	0	0	0	0	0	0	0
7001	less Transfer to EMR	0	-5,432	0	0	0	0	0	0	0	0	0
	<b>Movement to/(from) Gen Reserve</b>	<b>(379,988)</b>	<b>(352,451)</b>			<b>(422,288)</b>		<b>(422,288)</b>	<b>(234,488)</b>	<b>(446,318)</b>		
<b>208</b>	<b>WORKSHOP</b>											
	<b>Overhead Expenditure</b>	<b>1,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Movement to/(from) Gen Reserve</b>	<b>(1,500)</b>	<b>0</b>			<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>		

Continued on next page

**5**

**Annual Budget - By Committee (Actual YTD Month 8)**

**Note: Report for the Finance and Administration Committee Meeting on 11 December 2024**

	<u>Last Year (2023/24)</u>		<u>Current Year (2024/25)</u>				<u>DRAFT FOR 2025/26</u>				
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
<b>Property &amp; Amenities - Income</b>	50,372	74,386	0	0	52,819	0	52,819	35,793	55,622	0	0
<b>Expenditure</b>	488,874	546,838	0	0	536,398	0	536,398	333,868	591,625	8,500	0
<b>Net Income over Expenditure</b>	<u>-438,502</u>	<u>-472,452</u>	0	0	<u>-483,579</u>	0	<u>-483,579</u>	<u>-298,075</u>	<u>-536,003</u>	<u>-8,500</u>	0
plus Transfer from EMR	0	12,530	0	0	0	0	0	0	0	0	0
less Transfer to EMR	0	(61,494)	0	0	0	0	0	(25,997)	0	0	0
<b>Movement to/(from) Gen Reserve</b>	<u>(438,502)</u>	<u>(398,428)</u>			<u>(483,579)</u>		<u>(483,579)</u>	<u>(272,078)</u>	<u>(536,003)</u>		



Annual Budget - By Committee (Actual YTD Month 8)

6

Note: Report for the Finance and Administration Committee Meeting on 11 December 2024

	Last Year (2023/24)		Current Year (2024/25)				DRAFT FOR 2025/26				
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
<b>Community Services</b>											
<b>301 COMMUNITY SERVICES</b>											
	Total Income	0	20,000	0	0	0	0	-3,000	0	0	0
	Overhead Expenditure	158,628	155,884	0	0	200,017	0	128,890	210,370	0	0
	<b>301 Net Income over Expenditure</b>	<b>-158,628</b>	<b>-135,884</b>	<b>0</b>	<b>0</b>	<b>-200,017</b>	<b>0</b>	<b>-131,890</b>	<b>-210,370</b>	<b>0</b>	<b>0</b>
7000	plus Transfer from EMR	0	961	0	0	0	0	0	0	0	0
7001	less Transfer to EMR	0	-8,728	0	0	0	0	0	0	0	0
	<b>Movement to/(from) Gen Reserve</b>	<b>(158,628)</b>	<b>(126,195)</b>	<b>(200,017)</b>	<b>(200,017)</b>	<b>(200,017)</b>	<b>(200,017)</b>	<b>(131,458)</b>	<b>(210,370)</b>	<b>0</b>	<b>0</b>
<b>302 TOURISM &amp; EVENTS</b>											
	Total Income	1,700	2,588	0	0	1,693	0	1,570	2,125	0	0
	Overhead Expenditure	42,430	42,000	0	0	35,168	0	27,433	40,071	0	0
	<b>302 Net Income over Expenditure</b>	<b>-40,730</b>	<b>-39,412</b>	<b>0</b>	<b>0</b>	<b>-33,475</b>	<b>0</b>	<b>-25,863</b>	<b>-37,946</b>	<b>0</b>	<b>0</b>
7001	less Transfer to EMR	0	-1,386	0	0	0	0	-1,762	0	0	0
	<b>Movement to/(from) Gen Reserve</b>	<b>(40,730)</b>	<b>(38,026)</b>	<b>(33,475)</b>	<b>(33,475)</b>	<b>(33,475)</b>	<b>(33,475)</b>	<b>(24,101)</b>	<b>(37,946)</b>	<b>0</b>	<b>0</b>
	<b>Community Services - Income</b>	<b>1,700</b>	<b>22,588</b>	<b>0</b>	<b>0</b>	<b>1,693</b>	<b>0</b>	<b>-1,430</b>	<b>2,125</b>	<b>0</b>	<b>0</b>
	<b>Expenditure</b>	<b>201,058</b>	<b>197,884</b>	<b>0</b>	<b>0</b>	<b>235,185</b>	<b>0</b>	<b>156,323</b>	<b>250,441</b>	<b>0</b>	<b>0</b>
	<b>Net Income over Expenditure</b>	<b>-199,358</b>	<b>-175,295</b>	<b>0</b>	<b>0</b>	<b>-233,492</b>	<b>0</b>	<b>-157,753</b>	<b>-248,316</b>	<b>0</b>	<b>0</b>
	plus Transfer from EMR	0	961	0	0	0	0	0	0	0	0
	less Transfer to EMR	0	(10,114)	0	0	0	0	(2,193)	0	0	0

Continued on next page

Corsham Town Council 2024-2025

Annual Budget - By Committee (Actual YTD Month 8)

Note: Report for the Finance and Administration Committee Meeting on 11 December 2024

7

	<u>Last Year (2023/24)</u>		<u>Current Year (2024/25)</u>				<u>DRAFT FOR 2025/26</u>				
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
<b>Movement to/(from) Gen Reserve</b>	(199,358)	(164,221)			(233,492)		(233,492)	(155,559)	(248,316)		

Annual Budget - By Committee (Actual YTD Month 8)

8

Note: Report for the Finance and Administration Committee Meeting on 11 December 2024

	Last Year (2023/24)		Current Year (2024/25)				DRAFT FOR 2025/26				
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
<b>Capital Projects</b>											
<b>601 CAPITAL</b>											
	<b>Total Income</b>	40,000	13,555	0	20,000	0	20,000	36,225	45,000	0	0
	<b>Overhead Expenditure</b>	158,000	144,144	0	103,220	10,000	113,220	149,599	218,180	202,312	0
	<b>601 Net Income over Expenditure</b>	-118,000	-130,589	0	-83,220	-10,000	-93,220	-113,374	-173,180	-202,312	0
7000	plus Transfer from EMR	0	56,171	0	0	0	0	3,843	0	0	0
7001	less Transfer to EMR	0	-24,465	0	0	0	0	-103,742	0	0	0
	<b>Movement to/(from) Gen Reserve</b>	<b>(118,000)</b>	<b>(49,953)</b>		<b>(83,220)</b>		<b>(93,220)</b>	<b>(5,790)</b>	<b>(173,180)</b>		
	<b>Capital Projects - Income</b>	40,000	13,555	0	20,000	0	20,000	36,225	45,000	0	0
	<b>Expenditure</b>	158,000	144,144	0	103,220	10,000	113,220	149,599	218,180	202,312	0
	<b>Net Income over Expenditure</b>	-118,000	-130,589	0	-83,220	-10,000	-93,220	-113,374	-173,180	-202,312	0
	plus Transfer from EMR	0	56,171	0	0	0	0	3,842	0	0	0
	less Transfer to EMR	0	(24,465)	0	0	0	0	(103,742)	0	0	0
	<b>Movement to/(from) Gen Reserve</b>	<b>(118,000)</b>	<b>(49,953)</b>		<b>(83,220)</b>		<b>(93,220)</b>	<b>(5,790)</b>	<b>(173,180)</b>		
	<b>Total Budget Income</b>	1,274,615	1,351,126	0	1,390,313	0	1,390,313	1,392,685	1,573,948	0	0
	<b>Expenditure</b>	1,274,615	1,312,211	0	1,390,313	45,000	1,435,313	1,013,874	1,573,948	225,812	0
	<b>Net Income over Expenditure</b>	0	38,915	0	0	-45,000	-45,000	378,811	0	-225,812	0
	plus Transfer from EMR	0	76,505	0	0	0	0	3,842	0	0	0
	less Transfer to EMR	0	(106,911)	0	0	0	0	(187,727)	0	0	0

Continued on next page

Annual Budget - By Committee (Actual YTD Month 8)

9

Note: Report for the Finance and Administration Committee Meeting on 11 December 2024

	<u>Last Year (2023/24)</u>		<u>Current Year (2024/25)</u>				<u>DRAFT FOR 2025/26</u>				
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
<b>Movement to/(from) Gen Reserve</b>	0	222,330			0		(45,000)	570,381			0

14

	Last Year (2023/24)		Current Year (2024/25)				DRAFT FOR 2025/26					
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward	
<b>Finance &amp; Administration</b>												
<b>101 GENERAL</b>												
1176	INC - PRECEPT	1,126,728	1,126,728	0	0	1,227,300	0	1,227,300	1,227,300	1,333,847	0	0
1180	INC - MISCELLANEOUS INCOME	0	0	0	0	0	0	0	50	0	0	0
1181	INC - SALARIES CHARGE TO M/H	6,050	6,875	0	0	6,500	0	6,500	4,749	6,890	0	0
1182	INC - WC LOAN REFUND (PWL B)	11,017	17,848	0	0	19,560	0	19,560	9,556	21,437	0	0
1185	INC - WC INTEREST REFUND(PWL B)	17,848	11,017	0	0	9,304	0	9,304	4,876	7,427	0	0
1196	INC - INTEREST RECEIVED	4,300	13,142	0	0	8,000	0	8,000	29,574	30,000	0	0
1197	INC - CCLA INVESTMENT DIVIDEND	15,000	63,388	0	0	43,537	0	43,537	39,975	70,000	0	0
1199	INC - QTRLY RECHARGE RE PHONE	1,600	1,600	0	0	1,600	0	1,600	400	1,600	0	0
	<b>Total Income</b>	<b>1,182,543</b>	<b>1,240,597</b>	<b>0</b>	<b>0</b>	<b>1,315,801</b>	<b>0</b>	<b>1,315,801</b>	<b>1,316,481</b>	<b>1,471,201</b>	<b>0</b>	<b>0</b>
1103	TELEPHONE/MOBILE PHONES	10,000	7,895	0	0	10,000	0	10,000	3,335	10,600	0	0
1105	PHOTOCOPY CHARGES/LEASE	1,600	1,173	0	0	1,600	0	1,600	678	1,600	0	0
1106	POSTAGE	750	327	0	0	750	0	750	249	750	0	0
1107	STATIONERY	2,500	1,635	0	0	2,622	0	2,622	1,476	2,800	0	0
1108	PHOTOCOPIER HIRE	400	0	0	0	0	0	0	0	0	0	0
1110	AUDIT	4,000	3,580	0	0	3,600	0	3,600	80	3,800	0	0
1111	HIRE OF TOWN HALL	4,000	7,180	0	0	6,000	0	6,000	4,594	6,360	0	0
1112	INSURANCES	2,228	2,444	0	0	2,800	0	2,800	2,183	3,500	0	0
1114	TRAINING	5,000	6,439	0	0	7,000	0	7,000	2,104	7,420	0	0
1118	ADVERTISING - RECRUITMENT	600	1,029	0	0	750	0	750	526	750	0	0
1121	IT SUPPORT/SERVICES/WEBSITE	11,000	21,232	0	0	12,000	0	12,000	11,926	16,000	0	0
1122	LEGAL & PROFESSIONAL	4,500	7,988	0	0	4,900	0	4,900	2,989	5,000	0	0

Continued on next page

Annual Budget - By Committee (Actual YTD Month 8)

Note: Report for the Finance and Administration Committee Meeting on 11 December 2024

	Last Year (2023/24)		Current Year (2024/25)				DRAFT FOR 2025/26				
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
1124 ACCOUNTS CONSULTANCY	1,745	1,695	0	0	1,797	0	1,797	1,290	1,905	0	0
1125 MISCELLANEOUS EXP (F&A)	1,200	1,204	0	0	1,420	0	1,420	833	1,500	0	0
1126 CARETAKERS CONSUMABLES	150	118	0	0	150	0	150	20	150	0	0
1127 OFFICE EQUIPMENT	4,000	1,734	0	0	4,000	0	4,000	710	4,000	0	0
1133 PENSION CONTRIBUTION (F&A)	42,066	43,852	0	0	49,522	0	49,522	29,927	50,644	0	0
1134 PAYE and NI (ees.) (F&A)	48,980	48,582	0	0	60,889	0	60,889	31,715	57,890	0	0
1138 NET PAY (F&A)	130,858	119,107	0	0	135,408	0	135,408	84,359	148,041	0	0
1140 TRAVEL - STAFF (F&A)	925	641	0	0	900	0	900	119	900	0	0
1145 TRAVEL - MEMBERS	100	37	0	0	100	0	100	0	100	0	0
1147 SUBSCRIPTIONS	2,350	2,152	0	0	2,600	0	2,600	1,848	2,756	0	0
1151 LOAN INTEREST PAID (SP.HALL)	16,525	16,525	0	0	13,956	0	13,956	7,314	11,141	0	0
1152 LOAN REPAY PRINC. PVLB (SP. HA	26,771	26,771	0	0	29,340	0	29,340	14,334	32,155	0	0
1153 LOAN INTEREST PAID (CEMETERY)	1,085	1,085	0	0	995	0	995	509	904	0	0
1154 LOAN REPAY PRINC. (CEMETERY)	6,335	6,335	0	0	6,425	0	6,425	3,201	6,516	0	0
1155 LOAN INTEREST PAID (WORKSHOP)	0	0	0	0	10,350	0	10,350	0	0	0	0
1156 LOAN REPAY PRINC. (WORKSHOP)	0	0	0	0	17,485	0	17,485	0	0	0	0
1164 STRATEGIC PLAN DELIVERY (REV)	10,000	34	0	0	10,000	0	10,000	15,795	10,000	0	0
1165 NEIGHBOURHOOD PLANNING	0	65	0	0	0	0	0	7,261	35,000	0	0
1167 S.PLAN - ENVIRONMENTAL PROJEC	20,000	8,390	0	0	24,401	0	24,401	10,282	0	15,000	0
1169 ELECTION COSTS	0	0	0	0	4,000	0	4,000	0	2,000	0	0
1170 CHAIR'S ALLOWANCE	500	0	0	0	500	0	500	296	500	0	0
1172 BANK CHARGES	300	202	0	0	300	0	300	141	320	0	0
<b>Overhead Expenditure</b>	<b>360,468</b>	<b>339,450</b>	<b>0</b>	<b>0</b>	<b>426,560</b>	<b>35,000</b>	<b>461,560</b>	<b>240,096</b>	<b>425,002</b>	<b>15,000</b>	<b>0</b>
<b>101 Net Income over Expenditure</b>	<b>822,075</b>	<b>901,146</b>	<b>0</b>	<b>0</b>	<b>889,241</b>	<b>-35,000</b>	<b>854,241</b>	<b>1,076,385</b>	<b>1,046,199</b>	<b>-15,000</b>	<b>0</b>

Continued on next page

**Corsham Town Council 2024-2025  
Annual Budget - By Committee (Actual YTD Month 8)  
Note: Report for the Finance and Administration Committee Meeting on 11 December 2024**

**12**

	Last Year (2023/24)		Current Year (2024/25)				DRAFT FOR 2025/26				
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
7001	0	0	0	0	0	0	0	-5,795 *	0	0	0
	<b>Movement to/(from) Gen Reserve</b>		822,075		889,241		854,241	1,082,180	1,046,199		
<b>102 GRANTS</b>											
1291	0	0	0	0	0	0	0	5,617	0	0	0
	<b>Total Income</b>		0		0		0	5,617	0	0	0
1260	10,000	10,990	0	0	10,000	0	10,000	6,288	12,000	0	0
1261	42,265	57,265	0	0	69,200	0	69,200	119,200 *	63,450 *	0	0
1262	0	940	0	0	0	0	0	1,500 *	0	0	0
1265	5,000	5,000	0	0	5,000	0	5,000	3,000	10,000	0	0
1266	8,200	8,200	0	0	0	0	0	0	0	0	0
1267	750	1,500	0	0	750	0	750	0	750	0	0
1268	0	0	0	0	2,000	0	2,000	2,000	0	0	0
1269	0	0	0	0	2,000	0	2,000	2,000	0	0	0
1276	0	0	0	0	0	0	0	0	2,500	0	0
	<b>Overhead Expenditure</b>		66,215		88,950		88,950	133,988	88,700	0	0
	<b>102 Net Income over Expenditure</b>		-66,215		-88,950		-88,950	-128,371	-88,700	0	0
7000	0	6,843	0	0	0	0	0	0	0	0	0
7001	0	-10,837	0	0	0	0	0	-50,000 +	0	0	0
	<b>Movement to/(from) Gen Reserve</b>		(66,215)		(88,950)		(88,950)	(78,371)	(88,700)		

**Corsham Town Council 2024-2025  
Annual Budget - By Committee (Actual YTD Month 8)**

**13**

**Note: Report for the Finance and Administration Committee Meeting on 11 December 2024**

	<u>Last Year (2023/24)</u>		<u>Current Year (2024/25)</u>				<u>DRAFT FOR 2025/26</u>				
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
<b>Finance &amp; Administration - Income</b>	1,182,543	1,240,597	0	0	1,315,801	0	1,315,801	1,322,098	1,471,201	0	0
<b>Expenditure</b>	426,683	423,345	0	0	515,510	35,000	550,510	374,084	513,702	15,000	0
<b>Net Income over Expenditure</b>	<u>755,860</u>	<u>817,251</u>	<u>0</u>	<u>0</u>	<u>800,291</u>	<u>-35,000</u>	<u>765,291</u>	<u>948,013</u>	<u>957,499</u>	<u>-15,000</u>	<u>0</u>
plus Transfer from EMR	0	6,843	0	0	0	0	0	0	0	0	0
less Transfer to EMR	0	(10,837)	0	0	0	0	0	(55,795)	0	0	0
<b>Movement to/(from) Gen Reserve</b>	<u>755,860</u>	<u>834,931</u>	<u>800,291</u>				<u>765,291</u>	<u>1,003,808</u>	<u>957,499</u>		
<b>Property &amp; Amenities</b>											
<b>201 RECREATION &amp; AMENITY SITES</b>											
2151 INC - CORSHAM IN BLOOM	2,300	2,785	0	0	2,500	0	2,500	2,656	2,650	0	0
2152 INC - MARTINGATE MAINTENANCE	2,211	2,165	0	0	2,277	0	2,277	1,355	2,414	0	0
2153 INC - WAYLEAVE, THE BATTERS	42	42	0	0	42	0	42	32	42	0	0
2155 INC - MISCELLANEOUS	0	0	0	0	0	0	0	158	0	0	0
2177 INC - RECREATION AND AMENITY	1,000	5,308	0	0	1,100	0	1,100	2,185	1,166	0	0
<b>Total Income</b>	<b>5,553</b>	<b>10,300</b>	<b>0</b>	<b>0</b>	<b>5,919</b>	<b>0</b>	<b>5,919</b>	<b>6,385</b>	<b>6,272</b>	<b>0</b>	<b>0</b>
2101 GEN MAINTENANCE (INCL PLAY EQ	6,000	9,518	0	0	5,464	0	5,464	14,578	10,000	0	0
2102 SERVICE DELEGATION/ASSET TRAI	17,000	45,500	0	0	6,087	0	6,087	12,634	20,000	0	0
2103 BOUNDARY & TREE MAINTENANCE	5,000	12,307	0	0	8,000	0	8,000	3,602	10,000	0	0
2106 SPRINGFIELD UTILITIES	800	1,213	0	0	1,200	0	1,200	999	1,272	0	0
2109 STREET FURNITURE	1,000	3,026	0	0	1,100	0	1,100	3,532	1,166	0	0
2110 INSURANCE - REC & AMENITIES	3,600	3,600	0	0	3,800	0	3,800	4,843	4,028	0	0
2111 GARDENS/PLANTING	1,250	841	0	0	1,367	0	1,367	90	1,449	0	0

Continued on next page



Annual Budget - By Committee (Actual YTD Month 8)

14

Note: Report for the Finance and Administration Committee Meeting on 11 December 2024

	Last Year (2023/24)		Current Year (2024/25)				DRAFT FOR 2025/26				
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
2112	1,200	1,415	0	0	1,639	0	1,639	950	1,737	0	0
2114	25,000	24,955	0	0	30,000	0	30,000	17,368	31,800	0	0
2115	600	826	0	0	1,000	0	1,000	0	1,500	0	0
2116	5,305	5,472	0	0	7,000	0	7,000	3,898	7,420	0	0
2119	11,600	16,878	0	0	15,000	0	15,000	20,505	15,000	8,500	0
2120	100	0	0	0	0	0	0	0	0	0	0
2121	250	23	0	0	0	0	0	0	0	0	0
2122	1,750	1,920	0	0	1,804	0	1,804	960	6,200	0	0
	<b>Overhead Expenditure</b>	80,455	127,494	0	83,461	0	83,461	83,960	111,572	8,500	0
	<b>201 Net Income over Expenditure</b>	-74,902	-117,195	0	-77,542	0	-77,542	-77,575	-105,300	-8,500	0
7000			0	0	0	0	0	0	0	0	0
7001			0	0	0	0	0	0	0	0	0
	<b>Movement to/(from) Gen Reserve</b>	(74,902)	(75,314)	0	0	0	0	-24,062	0	0	0
					(77,542)		(77,542)	(53,513)	(105,300)		
<b>202 ALLOTMENTS</b>											
2277	4,900	5,194	0	0	5,000	0	5,000	5,281	5,300	0	0
	<b>Total Income</b>	4,900	5,194	0	5,000	0	5,000	5,281	5,300	0	0
2206	700	328	0	0	450	0	450	266	750	0	0
2208	2,000	5,615	0	0	2,000	0	2,000	3,935	2,100	0	0
2212	500	500	0	0	524	0	524	524	600	0	0
2214	300	80	0	0	375	0	375	29	400	0	0
	<b>Overhead Expenditure</b>	3,500	6,523	0	3,349	0	3,349	4,754	3,850	0	0

Continued on next page

**Corsham Town Council 2024-2025  
Annual Budget - By Committee (Actual YTD Month 8)**

**15**

**Note: Report for the Finance and Administration Committee Meeting on 11 December 2024**

	<u>Last Year (2023/24)</u>		<u>Current Year (2024/25)</u>					<u>DRAFT FOR 2025/26</u>			
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
<b>202 Net Income over Expenditure</b>	1,400	-1,329	0	0	1,651	0	1,651	527	1,450	0	0
less Transfer to EMR	0	0	0	0	0	0	0	-1,935	0	0	0
<b>Movement to/(from) Gen Reserve</b>	<u>1,400</u>	<u>(1,329)</u>			<u>1,651</u>		<u>1,651</u>	<u>2,462</u>	<u>1,450</u>		
<b><u>203 CEMETERY &amp; CHURCHYARDS</u></b>											
2351 INC - EXCLUSIVE RIGHT/PLOT RES	7,100	10,440	0	0	7,200	0	7,200	2,791	7,600	0	0
2352 INC - INTERMENT FEES	14,619	25,294	0	0	16,000	0	16,000	7,140	16,950	0	0
2353 INC - MEMORIAL FEES (VARIABLE)	4,500	8,585	0	0	4,700	0	4,700	3,307	5,000	0	0
2356 INC - MEMORIAL BENCH- LADBROO	0	1,215	0	0	0	0	0	0	0	0	0
2357 INC - MEMORIAL BENCH- LACOCK	0	500	0	0	0	0	0	0	0	0	0
2358 INC - MEMORIAL TREE- LACOCK	0	467	0	0	0	0	0	200	0	0	0
<b>Total Income</b>	<u>26,219</u>	<u>46,500</u>	0	0	<u>27,900</u>	0	<u>27,900</u>	<u>13,438</u>	<u>29,550</u>	0	0
2301 CHURCHYARD/OLD CEM (R&M)	250	250	0	0	250	0	250	0	250	0	0
2302 LADBROOK LANE CEMETERY (R&M)	1,700	2,174	0	0	1,750	0	1,750	113	1,855	0	0
2303 GRAVEDIGGING COST	5,600	11,100	0	0	6,000	0	6,000	2,228	7,000	0	0
2304 CEMETERY BUSINESS RATES	2,000	1,896	0	0	2,000	0	2,000	1,896	2,100	0	0
2305 LACOCK ROAD CEMETERY (R&M)	3,300	2,986	0	0	3,300	0	3,300	104	3,500	0	0
<b>Overhead Expenditure</b>	<u>12,850</u>	<u>18,406</u>	0	0	<u>13,300</u>	0	<u>13,300</u>	<u>4,341</u>	<u>14,705</u>	0	0
<b>Movement to/(from) Gen Reserve</b>	<u>13,369</u>	<u>28,094</u>			<u>14,600</u>		<u>14,600</u>	<u>9,097</u>	<u>14,845</u>		
<b><u>204 ARNOLD HOUSE</u></b>											
2401 MAINTENANCE - ARNOLD HOUSE	3,000	26,906	0	0	5,000	0	5,000	2,159	5,300	0	0
2402 NNDR - ARNOLD HOUSE	923	969	0	0	1,000	0	1,000	1,035	1,060	0	0

Continued on next page

Annual Budget - By Committee (Actual YTD Month 8)

Note: Report for the Finance and Administration Committee Meeting on 11 December 2024

	<u>Last Year (2023/24)</u>		<u>Current Year (2024/25)</u>				<u>DRAFT FOR 2025/26</u>				
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
2403	INSURANCE - ARNOLD HOUSE	1,100	1,100	0	0	1,200	0	1,200	1,272	0	0
	<b>Overhead Expenditure</b>	5,023	28,976	0	0	7,200	0	7,200	7,632	0	0
7001	less Transfer to EMR	0	-23,906	0	0	0	0	0	0	0	0
	<b>Movement to/(from) Gen Reserve</b>	<u>(5,023)</u>	<u>(5,070)</u>			<u>(7,200)</u>		<u>(7,200)</u>	<u>(7,632)</u>		
<b>205</b>	<b><u>FLATS</u></b>										
2551	INC - ARNOLD HOUSE FLATS	13,700	12,392	0	0	14,000	0	14,000	14,500	0	0
2552	INC - ARNOLD HOUSE FLATS MISC	0	0	0	0	0	0	0	0	0	0
	<b>Total Income</b>	13,700	12,392	0	0	14,000	0	14,000	14,500	0	0
2501	REPAIRS & MAINT - A/H FLATS	2,228	2,186	0	0	3,000	0	3,000	3,500	0	0
	<b>Overhead Expenditure</b>	2,228	2,186	0	0	3,000	0	3,000	3,500	0	0
	<b>Movement to/(from) Gen Reserve</b>	<u>11,472</u>	<u>10,206</u>			<u>11,000</u>		<u>11,000</u>	<u>11,000</u>		
<b>206</b>	<b><u>GUIDE HUT</u></b>										
2601	UTILITIES - GUIDE HUT	1,880	880	0	0	1,800	0	1,800	1,908	0	0
2602	INSURANCE - GUIDE HUT	450	450	0	0	500	0	500	550	0	0
2603	REPAIRS & MAINT - GUIDE HUT	1,000	3,581	0	0	1,500	0	1,500	1,590	0	0
	<b>Overhead Expenditure</b>	3,330	4,911	0	0	3,800	0	3,800	4,048	0	0
7001	less Transfer to EMR	0	-2,347	0	0	0	0	0	0	0	0
	<b>Movement to/(from) Gen Reserve</b>	<u>(3,330)</u>	<u>(2,564)</u>			<u>(3,800)</u>		<u>(3,800)</u>	<u>(4,048)</u>		
<b>207</b>	<b><u>PROPERTY &amp; AMENITY GENERAL</u></b>										
2701	HEALTH & SAFETY	4,500	2,148	0	0	4,000	0	4,000	4,000	0	0

Annual Budget - By Committee (Actual YTD Month 8)

17

Note: Report for the Finance and Administration Committee Meeting on 11 December 2024

	Last Year (2023/24)		Current Year (2024/25)				DRAFT FOR 2025/26				
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
2702	UNIFORM/PROTECTIVE CLOTHING	1,238	987	0	1,275	0	1,275	740	1,352	0	0
2703	EQUIPMENT/TOOLS	955	1,619	0	1,000	0	1,000	1,033	1,060	0	0
2704	VAN RUNNING COSTS	5,000	9,291	0	6,200	0	6,200	3,945	6,750	0	0
2705	WASTE COLLECTION	5,100	7,693	0	6,800	0	6,800	6,966	8,000	0	0
2706	CCTV RUNNING COSTS	4,597	440	0	1,748	0	1,748	70	1,500	0	0
2707	EQUIPMENT SERVICING	827	225	0	800	0	800	140	850	0	0
2708	MISCELLANEOUS EXP (P&A)	530	319	0	400	0	400	248	400	0	0
2710	PENSION CONTRIBUTION (P&A)	51,004	52,865	0	62,622	0	62,622	35,745	66,921	0	0
2711	PAYE and NI (ees) (P&A)	51,216	46,753	0	61,021	0	61,021	35,006	65,163	0	0
2712	NET PAY (P&A)	174,384	155,202	0	199,205	0	199,205	109,439	213,105	0	0
2713	TRAVEL - STAFF (P&A)	637	356	0	550	0	550	250	550	0	0
2714	PARKING INITIATIVES	80,000	80,444	0	76,667	0	76,667	38,599	76,667	0	0
7000	Overhead Expenditure	379,988	358,342	0	422,288	0	422,288	234,488	446,318	0	0
	plus Transfer from EMR	0	459	0	0	0	0	0	0	0	0
7001	less Transfer to EMR	0	-5,432	0	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	(379,988)	(352,451)		(422,288)		(422,288)	(234,488)	(446,318)		
<b>208</b>	<b>WORKSHOP</b>										
2801	UTILITIES - WORKSHOP	1,000	0	0	0	0	0	0	0	0	0
2802	INSURANCE - WORKSHOP	250	0	0	0	0	0	0	0	0	0
2803	REPAIRS & MAINT - WORKSHOP	250	0	0	0	0	0	0	0	0	0
	Overhead Expenditure	1,500	0	0	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	(1,500)	0		0		0	0	0		0

Continued on next page

Corsham Town Council 2024-2025

Annual Budget - By Committee (Actual YTD Month 8)

Note: Report for the Finance and Administration Committee Meeting on 11 December 2024

18

	<u>Last Year (2023/24)</u>		<u>Current Year (2024/25)</u>				<u>DRAFT FOR 2025/26</u>				
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
<b>Property &amp; Amenities - Income</b>	50,372	74,386	0	0	52,819	0	52,819	35,793	55,622	0	0
<b>Expenditure</b>	488,874	546,838	0	0	536,398	0	536,398	333,868	591,625	8,500	0
<b>Net Income over Expenditure</b>	<u>-438,502</u>	<u>-472,452</u>	0	0	<u>-483,579</u>	0	<u>-483,579</u>	<u>-298,075</u>	<u>-536,003</u>	<u>-8,500</u>	0
plus Transfer from EMR	0	12,530	0	0	0	0	0	0	0	0	0
less Transfer to EMR	0	(61,494)	0	0	0	0	0	(25,997)	0	0	0
<b>Movement to/(from) Gen Reserve</b>	<u>(438,502)</u>	<u>(398,428)</u>			<u>(483,579)</u>		<u>(483,579)</u>	<u>(272,078)</u>	<u>(536,003)</u>		0

**Corsham Town Council 2024-2025  
Annual Budget - By Committee (Actual YTD Month 8)**

**19**

**Note: Report for the Finance and Administration Committee Meeting on 11 December 2024**

	<u>Last Year (2023/24)</u>		<u>Current Year (2024/25)</u>				<u>DRAFT FOR 2025/26</u>				
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
<b>Community Services</b>											
<b>301 COMMUNITY SERVICES</b>											
3150 INC - RETAIL/TOWN CENTRE/GRAN	0	20,000	0	0	0	0	0	-3,000	0	0	0
<b>Total Income</b>	0	20,000	0	0	0	0	0	-3,000	0	0	0
3101 TWINNING COSTS	0	145	0	0	500	0	500	932	500	0	0
3102 NEWSLETTER	7,000	4,745	0	0	8,523	0	8,523	3,886	6,500	0	0
3103 INSURANCE - COMM SERVICES	275	275	0	0	300	0	300	300	320	0	0
3104 MISCELLANEOUS EXP (CS)	500	540	0	0	765	0	765	642	700	0	0
3105 CHRISTMAS LIGHTS	6,000	8,909	0	0	0	0	0	715	0	0	0
3106 RETAIL/TOWN CENTRE	2,500	9,795	0	0	2,732	0	2,732	5,688	3,000	0	0
3107 CREATIVE CORSHAM	5,300	4,002	0	0	5,792	0	5,792	4,360	5,000	0	0
3108 HEALTH/WELLBEING INIT. (s.137)	12,000	10,837	0	0	7,500	0	7,500	3,214	7,500	0	0
3109 MUSIC THERAPY	2,948	2,948	0	0	3,200	0	3,200	3,200	3,200	0	0
3110 PENSION CONTRIBUTION (CS)	22,818	21,328	0	0	25,889	0	25,889	15,249	27,365	0	0
3111 PAYE and NI (ees) (CS)	21,107	20,010	0	0	21,771	0	21,771	12,440	24,837	0	0
3112 NET PAY (CS)	77,780	71,982	0	0	82,108	0	82,108	46,629	88,608	0	0
3113 TRAVEL - STAFF (CS)	400	369	0	0	437	0	437	248	400	0	0
3114 HEALTH/WELLBEING GRANTS (s137)	0	0	0	0	7,500	0	7,500	838	7,000	0	0
3115 YOUTH ACTIVITIES	0	0	0	0	24,000	0	24,000	21,550	25,440	0	0
3116 CORSHAM YOUTH ZONE	0	0	0	0	9,000	0	9,000	9,000	10,000	0	0
<b>Overhead Expenditure</b>	158,628	155,884	0	0	200,017	0	200,017	128,890	210,370	0	0
<b>301 Net Income over Expenditure</b>	-158,628	-135,884	0	0	-200,017	0	-200,017	-131,890	-210,370	0	0

Continued on next page

Corsham Town Council 2024-2025  
Annual Budget - By Committee (Actual YTD Month 8)

20

Note: Report for the Finance and Administration Committee Meeting on 11 December 2024

	Last Year (2023/24)		Current Year (2024/25)					DRAFT FOR 2025/26			
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
7000			0	0	0	0	0	0	0	0	0
	plus Transfer from EMR	961									
7001			0	0	0	0	-432	* 0	0	0	0
	less Transfer to EMR	-8,728									
	<b>Movement to/(from) Gen Reserve</b>	<b>(158,628)</b>					<b>(131,458)</b>				
		<b>(126,195)</b>					<b>(200,017)</b>				<b>(210,370)</b>
<b>302</b>	<b>TOURISM &amp; EVENTS</b>										
3250	INC - COMMUNITY EVENTS INCOME	1,100	1,958	0	0	1,093	1,400	1,500	0	0	0
3251	INC - CHRISTMAS LIGHTS INCOME	600	630	0	0	600	170	625	0	0	0
	<b>Total Income</b>	<b>1,700</b>	<b>2,588</b>			<b>1,693</b>	<b>1,570</b>	<b>2,125</b>			
3201	FETE/EVENTS	11,330	11,078	0	0	12,020	13,782	12,750	*	0	0
3203	DESTINATION MARKETING	10,300	12,466	0	0	10,927	8,941	15,000	0	0	0
3204	IN BLOOM EVENTS/ACTIVITIES	400	314	0	0	437	430	463	0	0	0
3205	ADVERTISING/PUBLISHING	400	300	0	0	413	100	438	0	0	0
3206	STORYTOWN EVENTS/ACTIVITIES	4,000	1,927	0	0	4,371	3,146	4,000	0	0	0
3207	YOUTH ACTIVITIES	16,000	15,915	0	0	0	0	0	0	0	0
3209	CHRISTMAS LIGHTS	0	0	0	0	7,000	1,034	7,420	0	0	0
	<b>Overhead Expenditure</b>	<b>42,430</b>	<b>42,000</b>			<b>35,168</b>	<b>27,433</b>	<b>40,071</b>			
	<b>302 Net Income over Expenditure</b>	<b>-40,730</b>	<b>-39,412</b>			<b>0</b>	<b>-25,863</b>	<b>-37,946</b>			
	less Transfer to EMR	0	-1,386	0	0	0	-1,762	* 0	0	0	0
7001	<b>Movement to/(from) Gen Reserve</b>	<b>(40,730)</b>	<b>(38,026)</b>			<b>(33,475)</b>	<b>(24,101)</b>	<b>(37,946)</b>			

Corsham Town Council 2024-2025

Annual Budget - By Committee (Actual YTD Month 8)

Note: Report for the Finance and Administration Committee Meeting on 11 December 2024

21.

	<u>Last Year (2023/24)</u>		<u>Current Year (2024/25)</u>				<u>DRAFT FOR 2025/26</u>				
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
<b>Community Services - Income</b>	1,700	22,588	0	0	1,693	0	1,693	-1,430	2,125	0	0
<b>Expenditure</b>	201,058	197,884	0	0	235,185	0	235,185	156,323	250,441	0	0
<b>Net Income over Expenditure</b>	<u>-199,358</u>	<u>-175,295</u>	<u>0</u>	<u>0</u>	<u>-233,492</u>	<u>0</u>	<u>-233,492</u>	<u>-157,753</u>	<u>-248,316</u>	<u>0</u>	<u>0</u>
plus Transfer from EMR	0	961	0	0	0	0	0	0	0	0	0
less Transfer to EMR	0	(10,114)	0	0	0	0	0	(2,193)	0	0	0
<b>Movement to/(from) Gen Reserve</b>	<u>(199,358)</u>	<u>(164,221)</u>			<u>(233,492)</u>		<u>(233,492)</u>	<u>(155,559)</u>	<u>(248,316)</u>	<u>0</u>	<u>0</u>



**Corsham Town Council 2024-2025  
Annual Budget - By Committee (Actual YTD Month 8)**

22.

**Note: Report for the Finance and Administration Committee Meeting on 11 December 2024**

	<u>Last Year (2023/24)</u>		<u>Current Year (2024/25)</u>				<u>DRAFT FOR 2025/26</u>				
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
<b>Capital Projects</b>											
<b>601 CAPITAL</b>											
6203 CAP - INC - CIL CONTRIBUTIONS	40,000	13,555	0	0	20,000	0	20,000	36,225	45,000	0	0
<b>Total Income</b>	40,000	13,555	0	0	20,000	0	20,000	36,225	45,000	0	0
6152 CAP - SPRINGFIELD IMPR (P&A)	5,000	13,505	0	0	0	0	0	0	0	3,000	0
6153 CAP - PLAY AREAS (P&A)	10,000	70,646	0	0	20,000	0	20,000	61,731	0	30,000	0
6155 CAP - SKATE PARK (P&A)	0	0	0	0	0	0	0	0	75,000	0	0
6156 CAP - BMX/PUMP TRACK (P&A)	0	0	0	0	0	0	0	0	0	25,000	0
6162 CAP - GRND MAINT EQUIP (P&A)	5,000	970	0	0	0	0	0	0	18,180	0	0
6164 CAP - BLDG CONTINGENCY (P&A)	10,000	605	0	0	10,000	10,000	20,000	22,573	0	85,000	0
6165 CAP - ASSET MANAGEMENT (P&A)	10,000	483	0	0	0	0	0	0	0	40,000	0
6167 CAP - NEW WORKSHOP (P&A)	20,000	32,784	0	0	36,448	0	36,448	3,810	50,000	0	0
6169 CAP - PUBLIC REALM IMPR. (P&A)	58,000	7,106	0	0	0	0	0	26,603	0	19,312	0
6171 CAP - TRANSPORT SCHEMES (P&A)	5,000	589	0	0	0	0	0	2,989	40,000	0	0
6172 CAP - RAILWAY STATION (P&A)	0	0	0	0	26,772	0	26,772	0	30,000	0	0
6173 CAP - CYCLE NETWORK (P&A)	15,000	0	0	0	0	0	0	0	0	0	0
6174 CAP - STRATEGIC PLAN DELIVERY	10,000	1,658	0	0	10,000	0	10,000	0	0	0	0
6175 CAP - PUBLIC ART STRATEGY (CS)	10,000	15,799	0	0	0	0	0	4,543	5,000	0	0
<b>Overhead Expenditure</b>	158,000	144,144	0	0	103,220	10,000	113,220	149,599	218,180	202,312	0
<b>601 Net Income over Expenditure</b>	-118,000	-130,589	0	0	-83,220	-10,000	-93,220	-113,374	-173,180	-202,312	0
7000 plus Transfer from EMR	0	56,171	0	0	0	0	0	3,843	0	0	0
7001 less Transfer to EMR	0	-24,465	0	0	0	0	0	-103,742	0	0	0

Continued on next page

Annual Budget - By Committee (Actual YTD Month 8)

23

Note: Report for the Finance and Administration Committee Meeting on 11 December 2024

	Last Year (2023/24)		Current Year (2024/25)				DRAFT FOR 2025/26				
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
<b>Movement to/(from) Gen Reserve</b>	(118,000)	(49,953)			(83,220)		(93,220)	(5,790)	(173,180)		
<b>Capital Projects - Income</b>	40,000	13,555	0	0	20,000	0	20,000	36,225	45,000	0	0
<b>Expenditure</b>	158,000	144,144	0	0	103,220	10,000	113,220	149,599	218,180	202,312	0
<b>Net Income over Expenditure</b>	-118,000	-130,589	0	0	-83,220	-10,000	-93,220	-113,374	-173,180	-202,312	0
plus Transfer from EMR	0	56,171	0	0	0	0	0	3,842	0	0	0
less Transfer to EMR	0	(24,465)	0	0	0	0	0	(103,742)	0	0	0
<b>Movement to/(from) Gen Reserve</b>	(118,000)	(49,953)			(83,220)		(93,220)	(5,790)	(173,180)		
<b>Total Budget Income</b>	1,274,615	1,351,126	0	0	1,390,313	0	1,390,313	1,392,685	1,573,948	0	0
<b>Expenditure</b>	1,274,615	1,312,211	0	0	1,390,313	45,000	1,435,313	1,013,874	1,573,948	225,812	0
<b>Net Income over Expenditure</b>	0	38,915	0	0	0	-45,000	-45,000	378,811	0	-225,812	0
plus Transfer from EMR	0	76,505	0	0	0	0	0	3,842	0	0	0
less Transfer to EMR	0	(106,911)	0	0	0	0	0	(187,727)	0	0	0
<b>Movement to/(from) Gen Reserve</b>	0	222,330			0		(45,000)	570,381	0		

## Earmarked Reserves

24

Account	Opening Balance	Net Transfers	Closing Balance
302 EMR Play Areas	25,701.81	-9,577.55 *	16,124.26
317 EMR Corsham Cycle Network	53,045.00	-996.00 +	52,049.00
319 EMR BMX/Pump Track	20,000.00		20,000.00
323 EMR Youth Activities	4,985.00		4,985.00
329 EMR Creative Corsham	6,519.00		6,519.00
340 EMR S.106 Cont. Portland Rise	17,010.05		17,010.05
341 EMR Springfield Improvements	425.00		425.00
342 EMR Allotments	23,000.00		23,000.00
343 EMR Property/Building/Grounds	18,912.00	-14,913.70 *	3,998.30
344 EMR Transport & Highways	64,035.29	-2,988.53 +	61,046.76
345 EMR Public Art Strategy	5,924.66	-4,542.50 *	1,382.16
346 EMR Health & Wellbeing	21,451.00		21,451.00
347 EMR Grant Reserve-Peacock Arts	750.00		750.00
353 EMR Environmental Projects	17,434.08	-1,830.68 +	15,603.40
354 EMR Neighbourhood Plan	2,357.87		2,357.87
356 EMR Retail/Town Centre	20,843.05	-1,761.81 *	19,081.24
357 EMR Strategic Plan	126,748.71	-5,795.00 *	120,953.71
358 EMR Parking Initiatives	33,030.56		33,030.56
359 EMR Grounds Equipment	21,811.32	-21,811.32 +	0.00
360 EMR Railway Station	13,228.00		13,228.00
361 EMR Grant Tourism/CADT	867.00		867.00
362 EMR Public Conveniences	9,283.87	-5,505.41 *	3,778.46
363 EMR Twinning	2,321.00	-431.67 +	1,889.33
364 EMR CIL - Not allocated/misc	77,615.65	-61,742.72 +	15,872.93
365 EMR Elections	6,000.00		6,000.00
366 EMR Devolved Services	183,332.00	-6,546.95 *	176,785.05
367 EMR Public Realm Improvements	189,490.19		189,490.19
368 EMR CIL - Public Realm Improve	62,065.97	-26,602.67 *	35,463.30
371 EMR Grounds Maintenance Cont.	841.00		841.00
372 EMR Allotment paths, walls etc	1,030.00	-1,030.00 *	0.00
373 EMR Health and Safety	4,400.00		4,400.00
374 EMR CCTV Running Costs	4,666.00		4,666.00
375 EMR Park Place Workshop	1,996.00		1,996.00
376 EMR S.106 - Potley Play Areas	47,236.05	-47,236.05 *	0.00
377 EMR Office Equipment	2,374.00		2,374.00
	<b>1,090,731.13</b>	<b>-213,312.56</b>	<b>877,418.57</b>



## Detailed Balance Sheet - Excluding Stock Movement

Month 8 Date 04/12/2024

---

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
	<i>Current Assets</i>		
105	VAT DUE	(50)	
200	BANK CURRENT A/C	68,314	
	<b>Total Current Assets</b>		<b>68,263</b>
	<i>Represented by :-</i>		
301	CURRENT YEAR FUND	43,178	
310	GENERAL FUND	25,085	
	<b>Total Equity</b>		<b>68,263</b>

---



The Methuen Hall Trust 2024-25

Annual Budget - By Committee (Actual YTD Month 8)

Note: Report for the Finance and Administration Committee Meeting on 11 December 2024

	<u>Last Year (2023/24)</u>		<u>Current Year (2024/25)</u>				<u>WORKING DRAFT FOR 2025/26</u>					
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward	
<b>The Methuen Hall Trust</b>												
<b>101 GENERAL</b>												
1180	INCOME - LETTINGS	12,000	17,763	0	0	13,500	0	13,500	13,428	14,000	0	0
1181	INCOME - MISCELLANEOUS	0	0	0	0	0	0	0	158	0	0	0
1282	GRANTS RECEIVED	42,265	57,265	0	0	69,200	0	69,200	119,200	63,450	0	0
	<b>Total Income</b>	<b>54,265</b>	<b>75,028</b>	<b>0</b>	<b>0</b>	<b>82,700</b>	<b>0</b>	<b>82,700</b>	<b>132,786</b>	<b>77,450</b>	<b>0</b>	<b>0</b>
1102	OPEN CLOSE	800	1,366	0	0	800	0	800	793	1,200	0	0
1103	CLEANING	4,200	5,508	0	0	5,600	0	5,600	3,956	5,700	0	0
1105	BUSINESS RATES	2,050	552	0	0	1,100	0	1,100	443	650	0	0
1106	ELECTRICITY	13,489	4,541	0	0	13,000	0	13,000	2,187	7,000	0	0
1107	GAS	9,071	5,500	0	0	8,500	0	8,500	1,201	5,500	0	0
1108	WATER CHARGES	780	728	0	0	1,000	0	1,000	793	1,000	0	0
1112	INSURANCE	2,550	2,550	0	0	2,650	0	2,650	2,650	2,800	0	0
1115	AUDIT & ACCOUNTANCY	200	160	0	0	300	0	300	175	300	0	0
1118	ADVERTISING	600	466	0	0	650	0	650	106	650	0	0
1119	TOWN HALL IMPROVEMENTS	7,000	17,769	0	0	10,000	0	10,000	65,931	10,000	0	0
1120	HEALTH AND SAFETY	300	0	0	0	300	0	300	0	300	0	0
1125	MISCELLANEOUS EXPS	150	0	0	0	100	0	100	0	100	0	0
1126	CARETAKER CONSUMABLE	450	545	0	0	500	0	500	298	550	0	0
1127	REPAIRS & MAINTENANCE	6,300	7,825	0	0	30,000	0	30,000	8,481	33,000	0	0
1130	EQUIPMENT & FITTINGS	250	305	0	0	400	0	400	380	400	0	0
1131	PIANO	100	0	0	0	0	0	0	0	0	0	0
1148	PERFORMING RIGHTS	200	490	0	0	400	0	400	0	500	0	0

Continued on next page

**The Methuen Hall Trust 2024-25  
Annual Budget - By Committee (Actual YTD Month 8)**

**Note: Report for the Finance and Administration Committee Meeting on 11 December 2024**

	<u>Last Year (2023/24)</u>		<u>Current Year (2024/25)</u>				<u>WORKING DRAFT FOR 2025/26</u>				
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
1157 SERVICE CONTRACTS	5,775	5,437	0	0	7,400	0	7,400	2,213	7,800	0	0
Overhead Expenditure	54,265	53,742	0	0	82,700	0	82,700	89,608	77,450	0	0
Movement to/(from) Gen Reserve	0	21,285			0		0	43,178	0		
<b>The Methuen Hall Trust - Income</b>	54,265	75,028	0	0	82,700	0	82,700	132,786	77,450	0	0
Expenditure	54,265	53,742	0	0	82,700	0	82,700	89,608	77,450	0	0
Movement to/(from) Gen Reserve	0	21,285			0		0	43,178	0		
<b>Total Budget Income</b>	54,265	75,028	0	0	82,700	0	82,700	132,786	77,450	0	0
Expenditure	54,265	53,742	0	0	82,700	0	82,700	89,608	77,450	0	0
Movement to/(from) Gen Reserve	0	21,285			0		0	43,178	0		



**Finance and Administration Committee**

**DRAFT BUDGET PROPOSALS 2025/26**

**11 December 2024**

**1. Introduction**

Further to recent Committee meetings, the draft budget proposals for 2025/26 have been incorporated into the 'Annual Budget by Committee' report (*Agenda item 6*). The draft budget figures are listed in the 'DRAFT FOR 2025/26' column.

**2. Service Developments and Projects**

A few budget items have been reduced or removed as they are no longer required or reliant on using earmarked reserves. There are some new/increased budgets, which are aimed towards delivery of the Strategic Plan 2022-2026. The main budget changes, service developments and projects included in the draft budget are as follows:

<b>Committee/Item</b>	<b>Proposed 2025/26</b>
<b>Finance and Administration/General</b>	
<i>Revenue</i>	
Grant – Methuen Hall	£63,450
Neighbourhood Planning	£35,000
Grants – General	£12,000
Grants – Arts Centre	£10,000
Strategic Plan Delivery	£10,000
Corsham Windband Association	£2,500
Environmental Projects*	£15,000
<b>Property and Amenities Committee</b>	
<b>Item</b>	
<i>Revenue</i>	
Parking Initiatives	£76,667
Service Delegation and Asset Transfer	£20,000
<i>Capital</i>	
Skate Park	£75,000
New Workshop	£50,000
Transport Schemes	£40,000
Railway Station	£30,000
Grounds Maintenance Equipment	£18,180
Building Contingency*	£85,000
Asset Management*	£40,000
Play Area Improvements*	£30,000
BMX/Pump Track*	£25,000
Public Realm Improvements*	£19,312
<b>Methuen Hall</b>	
<i>Revenue</i>	
Repairs and Maintenance	£33,000
Town Hall Improvements	£10,000

## **Community Services Committee**

### *Revenue*

Youth Activities	£25,440
Fete/Events	£12,750
Destination Marketing	£15,000
Corsham Youth Zone	£10,000
Health/Wellbeing Initiatives	£7,500
Health and Wellbeing Grants	£7,000
Christmas Lights	£7,420
Creative Corsham	£5,000

Note: Items marked \* are funded from earmarked reserves.

The allowance for income from Section 106 Agreements has been left at £0 in 2025/26. Projected income from the Community Infrastructure Levy (CIL) has been increased from £20,000 to £45,000.

It is important to plan, especially for significant projects and service developments. In 2023 the Strategic Planning Working Group discussed reports on the capital programme and future funding, with emphasis on the most appropriate use of resources to deliver the Town Council's Strategic Plan priorities. This includes a plan to use earmarked reserves and CIL income over three years. The draft budget broadly reflects this.

### **3. Financial Implications**

The Town Council's overall draft budget currently shows an increase in spend of £183,635 excluding use of earmarked reserves in both years. The precept increase would be £106,547 (8.68%). However, the decrease in the number of Band D Equivalent properties by 1.8 increases the figure to 8.72% per property. The overall Band D Equivalent charge would increase from £247.22 to £268.78 (an increase of £21.56 per year or just over 41p per week).

Should the Council approve the budget as detailed in the 'DRAFT FOR 2025/26' column in the 'Annual Budget by Committee' report, the overall Council budget would be £1,573,948 (excluding allocated earmarked reserves). The precept for 2025/26 would be £1,333,847.

### **4. Legal Implications**

None.

### **5. Environmental and Community Safety Implications**

The proposals will contribute towards the Town Council's Strategic Plan priorities. The funds are also necessary to maintain the Council's assets in safe and decent order. The Town Council has declared a climate emergency and ecological emergency and is implementing a Climate Action Plan and producing a Biodiversity Action Plan.

### **6. Recommendation**

That the provisional budget proposals and precept for 2025/26 be considered and a recommendation be made for approval by the Full Council.

David J Martin  
CHIEF EXECUTIVE

5 December 2024

Ref: F&A/djm/05122024



AUDITING SOLUTIONS LTD

RECEIVED 23 OCT 2024

Agenda item 8

---

**Corsham Town Council**  
**(Incorporating the Methuen Hall Trust)**

*Internal Audit Report (First interim) 2024-25*

---

*Stuart J Pollard*

*Director*  
*Auditing Solutions Ltd*

## **Background**

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

This report sets out the work undertaken in relation to the 2024-25 financial year, during our first interim review, which was undertaken both at our offices and on-site on 17<sup>th</sup> October 2024. We thank the Chief Executive (CX) and his staff in assisting the process, providing all necessary documentation to facilitate commencement of our review for the year.

## **Internal Audit Approach**

In undertaking our review, we have again and will continue to have regard to the materiality of transactions and their susceptibility to potential mis-recording or misrepresentation in the year-end Statement of Accounts/AGAR. Our programme of cover is designed to afford appropriate assurance that the Council's financial systems and governance arrangements 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 'IA Certificate' in the Council's AGAR, which requires independent assurance over a number of internal control objectives.

In view of the close links between the Council and Methuen Hall Trust, we have, as in prior years, included coverage of transactions on the separately maintained accounting records of the Trust. Consequently, this report incorporates detail of the work undertaken in respect of both bodies.

## **Overall Conclusion**

We are pleased to again report that, in the areas examined to date, the Council continues to operate adequate and effective internal control arrangements, with no areas of concern identified warranting formal comment or recommendation at this stage of the year's review.

We shall update the report following our interim update visit, which we have agreed with the CX will take place on 23<sup>rd</sup> January 2025.

# Detailed Report

## Maintenance of Accounting Records & Bank Reconciliations

Officers have continued to maintain the Council and Methuen Hall Trust accounting records using Omega software with separate bank accounts in place at Lloyds (one each for the Council and Methuen Hall) and Santander banks. An account has also now been opened with Unity Trust with the intended move from Lloyds to utilise the Unity account for all day-to-day transactions of the Council. Surplus funds are also currently retained in the Santander and CCLA Property and Public Sector Deposit Funds.

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

- Checked the accurate carry forward of closing trial balance detail in the 2023-24 Statement of Accounts for both the Council and Trust to the current year's Omega records;
- Verified that the financial ledgers remain "in balance" for both entities at 30<sup>th</sup> September 2024;
- Verified transactions in the Council's Current Lloyds a/c cashbook for April & September 2024, agreeing detail to the underlying bank statements also noting that a number of the latter month's transactions were inadvertently recorded in the August cash book;
- Examined the full year transactions to 30<sup>th</sup> September 2024 on the Santander, Unity Trust, CCLA and Methuen Trust's a/cs, agreeing detail to the underlying bank statements, and
- Checked and agreed detail on the Council's Current (Lloyds and Unity banks) and Santander accounts, plus the Trust's bank reconciliations at 30<sup>th</sup> April and September 2024.

### Conclusions

*We are pleased to record that no issues arise in this area currently warranting formal comment or recommendation. We shall undertake further testing in this area at our interim update and final visits, also verifying the accurate disclosure of the combined year-end closing balances in the AGAR at Section 2, Box 8.*

## Review of Corporate Governance & Regulatory Framework

Our objective here is to ensure that the Council has a robust regulatory framework in place, that Council and Committee meetings are conducted in accordance with the adopted Standing Orders (SOs) and that, as far as we are reasonably able to ascertain as we do not attend meetings, no actions of a potentially unlawful nature have been or are being considered for implementation.

We noted in last year's final report that the Council's combined SOs, Financial Regulations (FRs) and Terms of Reference were reviewed, updated in relation to procurement matters and re-adopted by the Council in March 2024, We now also note that the Council has adopted, in July 2024, the revised / updated version of the NALC model FRs which we have examined and consider appropriate for the Council's present requirements.

We have commenced our review of minutes for the current financial year to ensure that the Council has neither taken nor is considering any action that may result in ultra vires expenditure being incurred and are, as previously, pleased to record that no such issues have been identified.

We also note that the external auditors have signed-off the 2023-24 AGAR with no issues raised and are also pleased to note the publication of an appropriate Notice of Public Rights to examine the Council's financial records for 2023-24 for the requisite 30 working days.

### **Conclusions**

*No matters arise from the work undertaken to date in this area. We shall continue to monitor the Council's approach to governance issues at future visits, also extending our review of minutes for the remainder of the financial year.*

## **Review of Expenditure**

Our aim here is to ensure that: -

- Council and Trust resources are released in accordance with the approved procedures and budgets;
- Payments are appropriately supported, 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;
- An official order has been raised on each occasion when one would be expected;
- The correct expense codes have been applied to invoices when processed; and
- VAT has been appropriately identified and coded to the control account for periodic recovery.

We have previously examined the procedures in place for the placement of orders, approval and release of funds in respect of expenditure and considered them sound. We are pleased to note that those procedures remain in place with the continued monthly review and sign off of payment schedules by members as and when they review and approve invoices for payment.

We have commenced our review of payments for compliance with the above criteria examining to 30<sup>th</sup> September 2024 a sample of 40 Council payments totalling £436,035 equating to 71% by value of non-pay related payments in the year to that date with all the above criteria appropriately met. We have similarly examined all, due to their low volume, Hall Trust invoices for the year to 30<sup>th</sup> September 2024 with no issues arising.

We note that VAT reclaims for both the Council and Trust continue to be prepared and submitted to HMRC for repayment generally at the end of each quarter: we have checked and agreed detail of the final 2023-24 quarter reclaims prepared and submitted during the current financial year for both the Council and Trust to the underlying control accounts in the financial ledgers for each body with no issues arising. We do, however, note that the first quarterly reclaims for 2024-25 had not been repaid by HMRC by 30<sup>th</sup> September 2024.

### **Conclusions**

*We are pleased to report that no issues arise in this area currently warranting formal comment or recommendation. We shall extend our test sample to cover the remainder of the year at future visits, also ensuring the accuracy and recovery of quarterly VAT reclaims.*

## 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 are pleased to note that the Risk Management Strategy and Register have been reviewed and duly re-adopted by the Finance and Admin Committee in April 2024 and have examined their content with no issues arising: we consider that the documents remain appropriate for the Council's present requirements.

We have also examined the Council's 2024-25 insurance policy with Zurich, which, as previously, includes cover for the Trust with specific and relevant areas pertaining to that body repaid to the Council by the Trust. Public and Employer's Liability cover are in place at £15 million and £10 million respectively, together with Fidelity Guarantee cover of £2 million and Business Interruption cover in place at £30,000, all of which we consider appropriate to the Council and Trust's present requirements.

### *Conclusions*

*No issues arise in this area warranting formal comment or recommendation at this stage of our review: we shall continue to monitor the Council's approach to risk management at future reviews.*

## Budgetary Control and Reserves

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

This visit took place in advance of members' formal deliberations on the budgetary and precept requirements for 2025-26: consequently, we shall revisit this area at a future visit ensuring the formal discussion and adoption of both.

We are again pleased to note that members continue to receive routine budget reports based on the accounting software, with a commentary explaining any significant variances that might exist. We have reviewed the latest Omega budget outturn reports as of 30<sup>th</sup> September 2024 for both the Council and Trust seeking and obtaining explanations for the few significant variances existing at that date. Overall, the Council's total income at that date stands at 97% of the approved budget, whilst expenditure stands at 53% with no issues identified warranting comment at this stage of our review for the current year.

### *Conclusions*

*We are pleased to record that no concerns have been identified in this area currently: as indicated above, we will undertake further work in relation to budgets at future visits for the year, ensuring that the 2025-26 budget and precept are formally adopted, seeking explanations for any*

*further significant variances to the approved budgets that might arise and ensuring the ongoing appropriateness of the retained reserves at the financial year-end.*

## **Review of Income**

Our objective in this area is to ensure that the Council and Trust identify and recover all income to which they are entitled and have appropriate arrangements in place to ensure its prompt recovery. Income for the Council and Trust arises from a variety of sources, which will be the subject of scrutiny at our next visit. We have, however, examined the controls over allotment income and Arnold House rents receivable at this first visit for the year.

### **Allotments**

As previously, the Head of Finance and Administration (HoFA) has maintained a spreadsheet record of allotment rental income due to the Council identifying for each site the individual plots, amounts due and received and date of receipt. In total, the income due for the year (per the allotment register spreadsheets) is £5,368 whilst the actual income to date recorded in the Omega accounts at Code 2277 totals £5,238. We understand that the CX had also identified the apparent under collection and that, on investigation, a couple of coding errors in respect of allotment rents have been identified: we understand that an appropriate journal adjustment has been made in Omega in October 2024. We are also pleased to note the positive action taken to address our 2023-24 report recommendation with the appropriate cross-referencing of Omega cashbook entries to the plot reference number.

### **Arnold House Rents**

We have ensured, by reference to the Nominal income account relating to rental income from the two flats at Arnold House and are pleased to record that no issues arise in this respect currently with the first six-months rent for each flat duly paid, together with the revised rent chargeable.

### **General income**

We have also reviewed the range of nominal income codes in the Omega accounts ensuring that there are no apparent or significant misanalysis of income to an incorrect code also ensuring as far as we are reasonably able, that all income due to the Council has been received and recorded appropriately. No issues, other than the aforementioned misanalysis of allotment rents, has been noted.

### **Conclusions**

*No issues arise in this area currently. We shall focus attention on the Council's other income streams, also ensuring the accuracy of codings at our next review visit in January 2025 reporting our findings accordingly.*

## **Review of Staff Salaries**

In examining the Council's payroll function, we aim to confirm that extant legislation is being observed appropriately as regards adherence to the Employee Rights Act 1998 and the requirements of HMRC legislation as regards the deduction and payment over of income tax and NI contributions. To ensure compliance with the above objective, we have:



- Agreed the gross salaries paid to each member of staff in September 2024 by reference to the Council's "Establishment record" with no issues arising;
- Ensured that tax and NI deductions, together with pension contributions, have been calculated applying the appropriate tax code and NI Table and LG Pension scheme percentage contribution for the month; and
- Reviewed timesheets and travel claims supporting payments processed with the month's payroll ensuring that each has been signed appropriately by the employee and certified as appropriate for payment by their line manager.

### **Conclusions**

*We are pleased to report that no issues have arisen from our work in this area warranting formal comment or recommendation.*

## **Investments and Loans**

We aim here to ensure that the Council is maximising its interest earning potential through "investment/deposit" of surplus funds in high interest-bearing accounts/deposits. We have made previous reference to the placement of £100,000 in the CCLA Property Fund and £1,200,000 in the CCLA Deposit Fund. We have also ensured that the monthly interest earned on the CCLA Deposit Fund has been accurately recorded in the Santander account in accordance with the agreed process.

We also note that, following the opening of a Unity Bank Instant Access account, the Council intends to also open a Business Current account with the bank with a view to moving away from Lloyds and using Unity for all main accounting transactions in the future.

We have checked and agreed the first half-yearly PWLB loan repayment instalments as part of our payment review by reference to the relevant PWLB demand notice: we will check the second half-yearly repayment, also ensuring the accurate disclosure of the residual loan liability repayable to PWLB as at 31<sup>st</sup> March 2025 by reference to the UK Debt Agency notification of the year-end outstanding balance(s) at our final review visit.

### **Conclusions**

*No issues arise in this area warranting formal comment or recommendation currently: we shall continue to monitor the accurate recording of bank interest and also the impact of opening a Unity Deposit account at future review visits.*

