

## Salisbury City Council

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# Minutes

**Meeting of** : **FINANCE & GOVERNANCE COMMITTEE**  
**Date** : **28 October 2024**  
**Meeting held in** : The Guildhall, Salisbury  
**Commencing at** : 6:30 pm

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Present:

Chair: Cllr A Bayliss

Vice Chair: Cllr I Tomes

Cllrs: S Hocking, J Nettle, J Bolwell, A Hoque, T Last and J Wells.

Also Present: Cllr A Riddle

Officers: Steve Bishop, Marc Read and Penny Muxworthy

Apologies: Cllrs V Charleston and R Rogers; Asa Thorpe (CEO)

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## 1. Apologies:

Apologies were received from: Cllr Rogers - substituted by Cllr J Bolwell  
Cllr V Charleston

## 2. Public Questions/Statement Time:

There were no questions submitted from the public.

## 3. Councillor Questions/Statement Time:

There were no questions or statements submitted from councillors.

It was confirmed that the Exempt item is tabled as such in line with Local Government regulations.

#### **4. Minutes of Previous Meeting:**

The minutes of the last meeting of the Finance and Governance Committee held on 29 July 2024 were approved and signed by the Chairman.

#### **5. Declarations of Interest:**

No declarations of interest were received.

#### **6. Dispensations:**

No dispensations were requested.

#### **7. Chairman's Announcements:**

There were no announcements by the Chairman.

#### **8. Budget Monitoring Report:**

The Responsible Finance Officer presented the Budget Monitoring Report for 2024/25 year to the end of August 2024 and explained the Appendixes –

A detailing the split of cost centres by service committee – noting the figures shown are full- not part-year).

B detailing the August-end results for the Finance & Governance Committee cost centres – and showing the variances from approved budget.

C detailing the material variances over £50k – ie NI repayments and bank/investments interest. Confirmation is still awaited from HMRC on interest on the NI voluntary disclosure. Amount unknown but could be somewhere between £20k and under £100k.

General Reserves projection to year-end difficult until at least end of December reporting. Currently showing £400k surplus which against the originally projected £400k overspend indicates an £800k turnaround – officers think this is too optimistic. More realistic potential year-end loss is around £50k. The December out-turn will be fed into budget discussions.

Councillors praised officers' shrewd fiscal management in not permitting budget overspends and managing funds such as to internally finance any unbudgeted but essential expenditure (eg tree works). Additionally, there has been some relaxation on some paused spending (eg recruitment) in light of the good results to date.

**It was Recommended and Resolved** that the Committee:

8.1 Noted the financial position at the end of August and officers' explanation for the variances over £50,000.

8.2 Acknowledged the Council's current financial position, supporting officers to comply with Financial Regulations and, where necessary, pause services where finances have been exhausted in year.

**Approved** by all

## 9. **S.106 Receipts report:**

The RFO presented the latest position on s.106 receipts report, noting that this was last carried out in July 2023. Without a detailed handover between the previous long-standing and current RFOs the previous complex arrangement for s.106 accounting has been amended to a new simpler approach.

Appendix A listed all 'live' s.106 agreements and respective receipts, totalling £995,110. Several incomplete s.106 records are urgently being re-checked and brought up to date, and officers have been tasked with reviewing all live agreements to ensure the Council meets its legal obligations. The dates shown in column 2 (planning application number) do not necessarily mean 'approval' date and so the dates in the last column may be incorrect. An 'intent to spend' is usually sufficient if an s.106 has passed its date – it is very rare to have to repay s.106 monies.

The RFO and Head of Environment (Marc Read) confirmed that the Riverpark figure was calculated using Wiltshire Council's calculator template, and so should be correct.

The above-mentioned review of s.106 monies and projects will include ensuring we are receiving, or due to receive, all that we should especially in connection with new developments (eg Harnham). Officers will explore receiving monies in connection with the Booker-site development, as nothing to date, along with looking at Wiltshire Planning to see what potential developments are scheduled from which we may benefit with s.106 or CIL monies. The Head of Environment will investigate further. The RFO is happy to answer any questions direct.

In some cases, eg Odstock proposed and St Peter's Place actual developments, SCC bid to carry out grounds maintenance as a contractor. The awarding of those contracts remains with the developer and could be awarded to the Residents' Management Committee (as St Peter's Place). Odstock development seems to no longer appear on Wiltshire Planning.

Some s.106 monies get transferred to General Reserves as the associated maintenance works are ongoing long-term obligations. The Rowbarrow plans are with a Quantity Surveyor to look at costs; and will then go to local residents, councillors and Planning. Some of the monies to date have been spent on background papers and tree planting.

**It was Recommended and Resolved that:**

9.1 The Committee noted the number of 'live' s.106 agreements and the extent of the associated obligations.

9.2 The Estates Manager review all live s.106 agreements, acquire any missing paperwork, update Council records, confirm all trigger and expiry dates; and, assist the RFO to ensure all sums are correctly accounted for.

**Approved** by all.

## 10. **Review of Corporate Credit Card Policy** (deferred from July 2024)

The RFO gave a brief reminder of why this returned to this meeting, and that details have now been included of nominated staff and monthly limits (as per Appendix A). While RFOs do not generally like moving away from Purchase Orders, in this modern world where it can be cheaper, and the only option, to pay in advance for goods and services credit cards provide flexibility and an audit trail – with all purchases properly coded on each statement. Credit card balances are all paid off in full each month, but if an individual maxes out regularly there will be a management review.

Although the Policy list totals £15k per month, £20k is recommended in the Policy to give some headroom, which HSBC are happy with. The bank also provides credit card protection (as with personal accounts).

A query was raised as to why the Pantry needed a credit card, and questioning why they are purchasing items for re-sale. It was agreed that this item be directed to the Communities Manager and the Community Services committee.

**The Committee Recommended that:**

10.1 The matter concerning The Pantry be directed to the Head of Communities and the Community Services committee.

**It was Recommended and Proposed that:**

10.2 The Committee approved the proposed Corporate Credit Card Policy and Corporate Credit Card Instructions (at Appendix A).

**Proposed** by Cllr T Last. **Seconded** by Cllr J Nettle. **Approved by all.**

**11. Update Report on Full Codes Transition:**

The RFO gave a verbal update, particularly in relation to the appointment of an external auditor. We have not had one appointed to us yet and an agency is trying to source one – likely cost of around £60k/year for the audit. This will become urgent at April 2025 because of notifications. Not having an external auditor could ultimately affect our financial position and credit rating.

An Asset Valuation Contract Tender is about to be issued for applications. The frequency of asset valuations depends on the schedule set out. Updated procurements will be taken into account alongside their purchase. The Asset Register will be more robust and updated, although the set-up is a big project.

**12. Exempt matter**

In line with Local Government recommendations regarding confidential and sensitive matters, this is considered an Exempt Agenda item to prevent the other party(s) seeing the council's strategy, and to protect the council's interests.

**It was proposed that:**

12.1 **Agenda Item 13, Legal Matters, be an Exempt matter** (ie excluding public and press)

**Proposed:** Cllr T Last    **Seconded:** Cllr I Tomes    **Carried**

**It was therefore resolved that:** 'in view of the confidential and sensitive nature of the matters to be considered, the Finance & Governance Committee agreed to exclude the press and public from the meeting during the consideration of agenda item 13, based on the grounds that it may involve the disclosure of 'exempt information' as defined in Part 1 of Schedule 12A of the Local Government Act 1972, as amended by the Local Government (Access to Information) Variation Order 2006, where the public interest in maintaining the exemption outweighs the public interest in favour of disclosure.

### **Agenda Item 13: Legal Matters**

#### **14. Matters, if any, which by reason of special circumstances the Chairman decides should be considered as a matter of urgency:**

No matters were raised.

No members of the public or press were present.

The meeting closed at 8.37pm.