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Minutes

Meeting of	:	The Finance Committee
Date	:	01 September 2025
Meeting held in	:	The Guildhall, Salisbury
Commencing at	:	18:30

Present:

Chair: Cllr S Charleston Vice Chair:

Cllrs: A Bayliss, M Brown, S Hocking, T Last, P Podger, R Rogers, A Suddards

Also present: 0 members of the press; and 0 members of the public

Officers: Steve Bishop and Beth George

The Chair opened the meeting with a moments silence for the late Councillor Bob Gann.

1. **Apologies:**

   Cllr P Podger substituted for the late Cllr B Gann.
   Apologies were received from Cllr A Hoque.

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.

4. **Minutes of Previous Meeting:**

   The minutes of the last meeting of the Finance and Governance Committee (now named The Finance Committee) held on 23 June 2025 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:**

Councillors are well into budget setting. There have been several well attended sessions, with future meetings due to be held for interested parties.

8. **Budget Monitoring Report for 2025/26:**

The Responsible Finance Officer (RFO) presented the latest Budget Monitoring Report for the 2025/26 financial year. He explained the split of the cost centres, and the financial responsibility of each committee.

He explained that budget holders are undergoing a budget profiling exercise so they can better provide information about the pattern of their annual budgets. He explained that the council is on track to meet the projections from the medium-term financial plan.

Proposed by: S Charleston
Seconded by: S Hocking

A **vote** was taken, and it was,

Resolved that:

8.1. The Committee would like to see detailed financial reports, including full council variance explanations and forecasts.

8.2. The Committee notes the financial position at the end of June and officers' explanation for the variance over £50,000.

9. **S.106 Receipts' Report:**

The Responsible Finance Officer (RFO) presented the report. He explained that S.106 has a time limit and developers can claim it back if obligations are not discharged by the expiry date.

Proposed by: S Charleston
Seconded by: R Rogers

A **vote** was taken, and it was,

Resolved that:

9.1 The committee notes the current status of S.106 receipts and the associated risk levels as outlined in Appendix A (S.106 Agreement Review).

9.2 Notes and supports the proposed next steps as outlined in Appendix B.

9.3 Approves the transfer of £4,636 from the S.106 receipts pot regarding S62 Wagstaff Way to the General Reserve in recognition that all obligations have either been discharged or incorporated into the Council's 'business as usual' base budgets and work schedules.

10. <u>Verbal Update on Accounts and Audit Regime:</u>

The Responsible Finance Officer, Steve Bishop, provided a verbal update on the accounts and audit regime.

The Ministry of Housing, Communities and Local Government (MHCLG) had laid before Parliament a statutory instrument (SI) to uplift the Smaller Authorities threshold from £6.5m to £15m.

This would mean Salisbury City Council would not be a principal authority under SORP (Statement of Recommended Practice) financial reporting and would revert to being a smaller authority under AGAR (Annual Governance & Accountability Return) financial reporting for 2025/26 and subsequent years.

This would still mean that the City Council would be designated as a principal authority for the single financial year 2024/25. The RFO reminded the Committee that the Council complied with both AGAR and SoRP requirements in respect of that year but had not been appointed an external auditor to audit the accounts for that year. The RFO would keep the Committee updated.

In order to provide increased accuracy, the RFO, in agreement with the CEO, agreed that SCC will still produce SORP accounts despite only being obliged to produce AGAR.

11. Matters, if any, which by reason of special circumstances the Chairman decides should be discussed as a matter of urgency for information only. Please note that the Council cannot lawfully consider or determine any matter which is not specified on the Agenda of this summons.

The meeting closed at 20:00.