

Salisbury City Council

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Minutes

Meeting of : The Finance Committee
Date : 24 November 2025
Meeting held in : The Guildhall, Salisbury
Commencing at : 18:30 hours

Present:

Chair: Cllr S Charleston

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

Officers: Asa Thorpe, Steve Bishop and Penny Muxworthy

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

1835 hours arrival – Cllr M Brown

1. Apologies:

Apologies were received from Cllr A Suddards.
Cllr J Nettle substituted for Cllr A Suddards.
Cllr A Hoque was not present.

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 held on 1 September 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:

There were none.

8. Budget Monitoring Report for 2025/26:

Steve Bishop, the Responsible Finance Officer (RFO) presented the Budget Monitoring Report for April – September 2025 (2025/26 financial year), comparing actual income and expenditure with the approved budget, in accordance with the Council's Financial Regulations.

Members noted minor corrections to appendix references and figures in the report, and received an update on irrecoverable VAT, including that a specialist independent review of VAT processes and liabilities is under way.

Resolved that:

8.1 The Committee notes the financial position at the end of September,

8.2 The Committee notes the Officers' explanation for the variances over £50,000.

9. Internal Auditor's interim report dated September 2025:

Steve Bishop, the Responsible Finance Officer (RFO) presented the interim internal audit report for 2025/26, as required by the Accounts and Audit Regulations and the Council's Financial Regulations, together with management responses to the findings. Members noted that Full Council had asked the Committee to give detailed consideration to all audit reports and that copies continue to be circulated to all Councillors.

The Committee noted the auditor's overall opinion that the Council's systems and procedures are fit for purpose and a model of good practice, with recommendations aimed at further improvement. In response to questions, the RFO confirmed that options for a new finance system are being researched with other councils to ensure any replacement was robust and met the Council's long-term needs.

Resolved that:

9.1 The Committee notes the completion of the interim audit.

10. Virements (2025/26):

Steve Bishop, the Responsible Finance Officer (RFO) presented a report explaining the use of budget virements (transfers) and invited members to review virements over £50,000 made to date. Members noted that, in accordance with the Financial Regulations, virements may be made by the RFO with the approval of the CEO, and

that virements over £50,000 were reported to this Committee. It was also noted that virements do not change the overall Council budget but reallocate provision between cost centres.

Members thanked Officers for the report and asked that the recommendation be amended to refer to “support” rather than “contentment”.

Proposed by: Cllr T Last

Seconded by: Cllr J Nettle

A vote was taken and it was,

Resolved that:

10.1 The Committee confirms its support for Officers’ use of virements to adjust detailed budgets without affecting the overall Council net budget approved in January.

11. Matters, if any, which by reason of special circumstances the Chairman decides should be discussed as a matter of urgency.

There were no matters considered under this item.

The meeting closed at 2000 hours.

Signed versions of minutes are available upon request.