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MELKSHAM WITHOUT PARISH COUNCIL

Clerk: Mrs Teresa Strange

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Friday 20th December 2024

To all members of the Council Finance Committee: Councillors John Glover (Chair of Council & Committee), David Pafford (Vice Chair of Council), Alan Baines, Richard Wood, Shona Holt, Robert Shea-Simonds (Vice Chair of Committee) & John Doel

Dear Finance Committee members

You are invited to attend the **Finance Committee meeting** which will be held on **Monday 6th January 2025 at 7.00pm** at **Melksham Without Parish Council Offices (First Floor), Melksham Community Campus, Market Place, SN12 6ES** to consider the agenda below:

TO ACCESS THE MEETING REMOTELY, PLEASE FOLLOW THE ZOOM LINK BELOW. THE LINK WILL ALSO BE POSTED ON THE PARISH COUNCIL WEBSITE WHEN IT GOES LIVE SHORTLY BEFORE 7PM.

Click link here:

<https://us02web.zoom.us/j/2791815985?pwd=Y2x5T25DRIVWVU54UW1YWWE4NkNrZz09&omn=89381690722>

Or go to www.zoom.us or Phone 0131 4601196 and enter: **Meeting ID: 279 181 5985**
Passcode: 070920. Instructions on how to access Zoom are on the parish council website www.melkshamwithout-pc.gov.uk. If you have difficulties accessing the meeting please call (do not text) the out of hours mobile: 07341 474234

To access the agenda online please scan the below QR code.

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Yours sincerely

Teresa Strange, Clerk



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AGENDA

1. **Welcome and Housekeeping**
2. To receive **Apologies and approval of reasons given.**
3. a) To receive **Declarations of Interest**
b) To consider for approval any **Dispensation Requests** received by the Clerk and not previously considered.
c) To note that Councillors living in the Parish have a **dispensation** for Precept setting.
4. To consider holding items in Closed Session due to confidential nature Under the Public Bodies (Admission to Meetings) Act 1960, the public and representatives of the press and broadcast media be excluded from the meeting during consideration of business, where publicity would be prejudicial to the public interest because of the confidential nature of the business to be transacted.
5. **Public Participation**
6. To consider request for funding **Melksham Town Council events** in 2025/26, following further information provided.
7. **To note for background information:** Minutes of Finance Committee 8th January 2024 (annotated with 2023/24 year end figures)
8. **Community Infrastructure Levy (CIL):**
 - a) To note CIL income received in 2024/25 and agree potential CIL income figure to include for 2025/26.
 - b) To note parish council's agreed uses of CIL and to consider more project specific spend for current and next financial year.
 - c) **East of Melksham Community Centre:** To consider the town council update on the current project status as part of due diligence review of the legal CIL funding arrangement.
9. **Solar Farm Community Funding:**
 - a) To agree appropriate potential income figure for 2025/26.
 - b) To consider spend of Solar Farm funding for current and next financial year.
10. **Reserves:**
 - a) To review Financial Reserves Policy
 - b) To consider contribution to Reserves and spending from Reserves for current and next financial year.

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11. **Budget**

- a) To review and consider Budget for 2024/2025 against anticipated position at year end; and estimate for 2025/2026.
- b) To recommend virements against Budget for 2024/2025.
- c) To recommend Budget for 2025/2026.

12. **Precept**

- a) To note "Town & Parish Councils Council Tax Factsheet October 2024
- b) To note confirmed Taxbase number for 2025/26.
- c) To recommend Parish Council Precept for 2025/2026.

13. To review **Investment Policy**.

14. To review **Risk Register**.

15. **Internal Audit visit:** To receive feedback from internal audit visit (1 of 2 for 2024/25) on Wednesday 18th December and consider report.

- a) To approve revised Tender arrangements for current grasscutting tender.
- b) To amend Financial Regulations regarding signatories on Bank Reconciliations to match current practice

16. To consider submitting comments to **Government consultation on Local Audit Reform** <https://www.gov.uk/government/consultations/local-audit-reform-a-strategy-for-overhauling-the-local-audit-system-in-england/>

Copy to: All Councillors

From: [Teresa Strange](#)
To: [Hayley Bell](#)
Cc: [Locum](#); [Marianne Rossi](#)
Subject: RE: Potential Funding Support for Melksham's 2025 Community Events
Date: 20 December 2024 10:19:00

Hi Hayley

Please find below the extract from the draft minutes of the December Full Council meeting of Melksham Without, when they considered your request below.

If you are able to provide some information to inform the Finance Committee meeting on Monday 6th January, when they make their budget recommendations, or if not possible by then, to inform the Full Council meeting on Monday 20th January when they approve the budget and Precept, that would be helpful.

All the best, Teresa

Funding requests from Melksham Town Council for 2025/26 financial year:

Councillor Glover explained that the parish council had received some funding requests from Melksham Town Council to contribute towards some community events in the 2025/26 financial year, which were as follows:

- VE Day Celebrations – 8th May
- Park Yoga sessions May – Sept
- Holiday Activities in King George Park
- Proms in the Park
- Remembrance Day Commemorations
- Christmas Lights Switch-On

It was noted that at present the parish council has only received limited information on these events. Members questioned whether Melksham Town Council had contacted the neighbouring parishes for contributions towards these events, as residents from other parishes may well attend these events. Members felt that they may potentially support some of the above activities but not all of them, as some of these activities clashed with the activities that the parish council already supported around the parish. Additionally, it was noted that the council already hosted holiday football activities at the Bowerhill Sports Field, which was a parish council facility. Members also felt uncomfortable about contributing towards free park yoga, as there were already commercial businesses doing this in the Melksham area. Councillor Harris queried whether this request would come under grant applications. It was noted that the parish council had previously provided grant funding towards the Christmas lights as well as towards the food and river festival, carnival, party in the park, etc. Furthermore, it was felt that some of these requests were town activities and should be something that the town provides, not for the parish council to contribute to.

After a discussion, members felt that they needed more information in order to make an informed decision about the requests. In particular, more details about what they are proposing and a breakdown of overall costs expected for each event.

Resolved: The parish council are unable to approve any funding towards the above activities at this stage and require more information on each event as detailed above in order to make an informed decision on each request.

From: Hayley Bell <hayley.bell@melksham-tc.gov.uk>
Sent: 13 November 2024 14:36
To: Teresa Strange <clerk@melkshamwithout-pc.gov.uk>
Subject: Potential Funding Support for Melksham's 2025 Community Events

Dear Teresa and Melksham Without Council,

I hope this message finds you well.

We are reaching out to explore the possibility of securing funding support from Melksham Without Parish Council for several community events planned for 2025. These events are designed to engage and benefit all our residents, providing wonderful opportunities for our councils to unite in bringing joy, cultural enrichment, and communal spirit to Melksham.

The FREE key events planned include:

- **VE Day Celebrations** – 8th May
- **Park Yoga** sessions May – Sept
- **Holiday Activities** in King George Park
- **Proms in the Park**
- **Remembrance Day Commemorations**
- **Christmas Lights Switch-On**

Each event will serve as a platform to foster community pride and togetherness. With your support, we hope to make these gatherings as inclusive and impactful as possible.

We would be grateful if Melksham Without Council would consider contributing to the funding of these events. This collaborative effort would not only enhance the scale and quality of each event but would also underscore our commitment to serving the Melksham community together.

Thank you very much for considering this request. We are happy to discuss this in further detail at your convenience.

Best Wishes



T: (01225) 704187
E: hayley.bell@melksham-tc.gov.uk
I: www.melksham-tc.gov.uk

MINUTES of the Finance Committee of Melksham Without Parish Council held on Monday 8th January 2024 at Melksham Without Parish Council Offices, Melksham Community Campus (First Floor), Market Place, Melksham, SN12 6ES at 7.00pm

It was noted that due to changes being made to the Budget Working spreadsheets during the meeting that officers would need to double check the figures and spreadsheet formula calculations to ensure that totals were correct. Any figures that were changed as a result of this double checking are therefore highlighted green, and the correct figures captured in these minutes so that they correlate with the Budget working papers, and Precept calculations for the Full Council to approve on Monday 22nd January.

Present: Councillors John Glover (Chair of Council & Committee), David Pafford (Vice Chair of Council), Alan Baines, Richard Wood, Councillor Shea-Simonds (Committee Vice-Chair) and Councillor Holt and John Doel.

Officers: Teresa Strange (Clerk), Marianne Rossi (Finance & Amenities Officer) and Lorraine McRandle (Parish Officer).

Housekeeping: Councillor Glover welcomed all to the meeting. As this was the first meeting Councillor Keates had attended Councillor Glover provided him with the housekeeping message to read. All other members at the meeting had regularly attended meetings so did not need this procedure to be read out. Everyone present was aware that the meeting was being recorded and would be published on YouTube following the meeting and deleted once the minutes were approved.

334/23 Apologies:

None.

It was noted that all members of the Finance Committee were present at the meeting.

335/23 Declarations of Interest

Councillor Holt declared an interest as Chair of the Berryfield Village Hall Trust in all items relating to Berryfield Village Hall. Councillor Wood also declared an interest in all items related to Berryfield Village Hall as a member of the Trust.

The Clerk declared an interest on behalf of all staff as the budget takes into account recommendations of the Staffing Committee that are yet to be approved by the Full Council. If members wished to discuss individual salaries, staff members would need to leave the meeting while this was being discussed.

336/23 Dispensation Requests for this Meeting

None.

337/23 To note that Councillors living in the Parish have a dispensation for Precept setting.

It was noted that those Councillors living in the parish had a previously approved dispensation for setting the precept for the current Council Term, 2021-25 (Min 09/21b Annual Council 17th May 21).

338/23 To consider holding items in Closed Session due to confidential nature:

The Clerk advised that the budget spreadsheet (agenda item 11) included staff salaries, which had been blanked out to enable the spreadsheet to be viewed on the screen and recorded for YouTube in the public domain. If members wished to discuss individual salaries, this would need to go into closed session. It was noted that the councillors had been provided with a separate paper copy, which did include the staff salaries and was reminded that this was confidential.

It was felt that agenda item 13 (Risk Register) would need to be discussed in closed session because it exposed any council weaknesses.

Resolved: Item 13 is to be held in closed session for the reasons provided above.

339/23 Public Participation:

There was one member of the public at the meeting via Zoom who did not wish to speak and was there as an observer. Councillor Keates was present at the meeting; however, was not a member of the Finance Committee so was at the meeting as an observer.

340/23 Minutes of Finance Committee 9th January 2023 (annotated with 2022/23 year end figures)

Members noted the minutes of the budget meeting on 9th January 2023 as background information before budget setting.

341/23 To note repayments made to date, amount outstanding to the Public Works Loan Board and the funds available for repayment. To consider repaying outstanding amount in this financial year if option available

As background information, the parish council took out a public works loan in 2021 to aid cash flow for building Berryfield Village Hall while waiting for income from the section 106 agreement for the hall and CIL (Community Infrastructure Levy) that the council had agreed to be used for the building of the hall. The loan amount taken out was £495,000 over five years, with a total of £17,015.65 in interest being paid back over the loan term. Upon taking out the loan, the Public Works Loan Board charged a fee of £173.25, which was taken out of the principal amount agreed before the money was transferred to the parish council. This means that the actual amount transferred to the council was £494,826.75. For clarity, the total amount for the parish council to pay back for the loan, including interest, is £511,842.40. It was noted that the loan repayment date for the final amount to be paid as per the payment schedule was September 2026.

At the end of the 2022/23 financial year (31st March 2023) the council had £346,500 outstanding to pay back on the public works loan, plus any interest payments. To date in

the 2023/24 financial year, £49,500 had been paid back plus interest, and there was another repayment of £49,500 plus interest due to be paid in March 2024. When the Clerk had looked at the Berryfield Village Hall reserve, against how much is left to pay back the loan, the council had enough funds to pay this off completely now with some surplus left over. This is because some CIL funding from the Buckley Gardens development was due to be received in January 2024. While the council did have some visibility of when the CIL for the Buckley Garden development would be received, due to a planning condition set that the development must start on site within a year of its approval, the true amount of CIL receipts was estimated based on the amount received on similar size developments. Officers now have more visibility on the amount due to the parish council from this development, which was £274,423.88 (25% CIL due to an approved Neighbourhood Plan); however, 2/5 of this will go into the 10% sharing pot with Melksham Town Council for joint projects. The parish council's 3/5 share of the first tranche due in January 2024 will be £49,396.30, which gives a total reserve at year end of £275,488.12.

The Clerk advised that she had contacted the Public Works Loan Board (PWLB) to query whether there was an opportunity for the parish council to pay back the loan early and, if so, whether there was any benefit or penalty to doing this. The PWLB had come back to say that it was dependent on interest rates, meaning that it was the difference between the interest rate at the time of taking out the loan and the interest rates now, which are checked twice per day. As an example, the Clerk had contacted the PWLB earlier in the day to obtain an estimate of how much would be required to be paid back if the council were to do it now, and it gave a circa £11k discount on the interest. If the committee were minded to recommend to the Full Council to pay back the loan early, the estimate would need to be checked again on the day of the Full Council meeting to ensure that the interest hadn't changed dramatically in the wrong direction. The parish council's bank account only allows up to £150k per day to be paid back to a payee; therefore, this would have to be done in two payments. Officers had contacted the PWLB to ask how this would work, and they confirmed that they always gave the day that the request was made plus two days thereafter. For clarity, if the estimate was requested on Monday before the Full Council meeting in the evening, the council would have until Wednesday to pay the full amount which it would be able to do in two payments, on Tuesday and Wednesday.

The Clerk confirmed that the loan must be used for the purpose it was applied for; and therefore was not able to be used for any other project. After a detailed discussion members agreed in principle to pay back the loan subject to officers checking the council's position on this on the day of the Full Council meeting.

Recommendation: The council pay off the full public works loan (c£287,000) in January 2024 subject to officers checking the council's position on the day of the Full Council meeting. The draft Budget to be updated to reflect this, ready for the Full Council meeting.

342/23 Community Infrastructure Levy (CIL):

- a) To note factsheet from Wiltshire Council on when CIL receipts will be paid to town and parish councils and what it can be spent on.

Members noted the factsheet from Wiltshire Council on what CIL can be spent on and when CIL receipts will be paid to town and parish councils. The Clerk explained that Wiltshire Council's policy on CIL receipts has been factored into the budget.

- b) To note CIL income received in 2023/24 and agree potential CIL income figure to include for 2024/25.

Members were reminded that as there was a joint Melksham Neighbourhood Plan, the council received 25% of CIL for developments in the parish; however, 10% of this is allocated into a sharing pot with Melksham Town Council for joint projects agreed by both parties. This is clearly shown as a separate column on the CIL spreadsheet.

In May 2023 the council received £1,200.78 for an erection of a dwelling on land adjacent to 1 Eden Grove in Whitley. The parish council's share of the funding was £720.47 with £480.31 being allocated into the CIL 10% sharing pot.

At the time of budget setting last year, the council had some visibility of CIL coming in for land at Semington Road, now known as Buckley Gardens in this financial year. This was because the development had to start on site within a year of the reserved matters decision. The CIL had been estimated based on similar size developments in the parish as the application was not at the reserve matters stage at the time; therefore, the accurate amount of CIL due could not be calculated by Wiltshire Council. The CIL for this development has now been calculated and Wiltshire Council has confirmed that the first tranche is due to be paid to the parish council in January 2024. As per Wiltshire Council's CIL payment policy, 30% of CIL is payable within 60 days of commencement of the development. It was noted that the CIL for this development will be received in three tranches as detailed in Wiltshire Council's policy. The total amount due in January 2024 for the first tranche of CIL is £82,327.16 with the parish council's share being £49,396.30 and £32,930.87 being allocated into the sharing pot.

The council received notification from Wiltshire Council on 4th January that they would be receiving some CIL for the demolition of 63 Shaw Hill and replacement with three detached four-bedroom homes (19/00221/FUL). The CIL set to be received in January 2024 for this small development was £900. Although members were made aware of this income, it had not been included in the spreadsheet that was reviewed at the meeting; however, it was agreed that officers would include this in the spreadsheet to show the true expected income for this year.

POST MEETING NOTE: Following this meeting, officers calculated the CIL for the above small development, and noted that this was only 15% of CIL, not 25%. This was queried with Wiltshire Council who have come back to say that this should have been payable at 25%, and the outstanding amount due would be paid in February 2024. This means that the parish council's share will be £900 and £600 will be allocated to the sharing pot, which gives a total of £1,500 payable for this development. *NB: Was not paid until April '24 but accounted for in 23/24.*

<u>CIL income anticipated to year end 2023/24 (parish councils 15%)</u>	
Land adjacent 1 Eden Grove, Whitley, SN12 8QJ (PL/2023/00625)	£ 720.47* ✓
Land at Semington Road known as Buckley Gardens (PL/2022/02749)	£49,396.30 ✓
63 Shaw Hill, Shaw (19/00221/FUL)	£ 900.00 ✓
	£51,016.77 ✓

<u>CIL income anticipated to year end 2023/24 for 10% Sharing pot</u>	
Land adjacent 1 Eden Grove, Whitley, SN12 8QJ (PL/2023/00625)	£ 480.31* ✓
Land at Semington Road known as Buckley Gardens (PL/2022/02749)	£32,930.87 ✓
63 Shaw Hill, Shaw (19/00221/FUL)	£ 600.00 ✓
	£34,011.18 ✓

Total amount of CIL Income expected to year end 2023/24 **£85,027.95 ✓**

*Is income that has already been received in this financial year.

The rest of the income detailed above is anticipated based on the fact that the council will receive it in the early part of 2024; therefore, in the current financial year.

There are a few small developments in the parish that have planning permission and are CIL payable; however, they are yet to start on site. The parish council has already set a principle that if it cannot be foreseen when the CIL will be payable to the council, the income will not be shown in the CIL spreadsheet until more viability can be ascertained. As such, the following developments have not been included in the budgeted figures for this year or next:

(21/01765/FUL) The Barn and Store at Upper Beanacre Farmyard- Replacement of barn & store with 2 chalet bungalows	£2,578.19
(PL/2021/07622) 486A Semington Road- New Dwelling	£1,584.95
(PL/2022/08848) Barns South of Upper Beanacre Farmyard, Beanacre, SN12 7PZ- Replacement of barn and store with 2 no. chalets bungalows	£ 826.06
(PL/2022/06187) Land East of Forest Lane, Lacock, SN15 2PN- Full planning application for an agricultural worker's dwelling	£3,304.23
(PL/2023/06990) 26 Shaw Hill, Shaw, Melksham, SN12 8EU- Proposed erection of three-bedroom dwelling with associated works, to land next to 26 Shaw Hill, Shaw, Wiltshire.	£3,041.40

The small developments detailed above are liable to pay 25% of CIL to the council; therefore, 2/5 (10% of overall CIL paid to Wiltshire Council) of the figures above will be allocated into the CIL sharing pot once the income has been received.

In the 2024/25 financial year it is anticipated that the parish council will receive the second tranche of the CIL funds for the Buckley Garden development (Land at Semington Road). The total amount of CIL expected in the 2024/25 financial year for this development is £96,048.35.

<u>CIL income estimated to year end 2024/25 (parish council's 15% share)</u>	
Land at Semington Road known as Buckley Gardens (PL/2022/02749)	<u>£57,629.01</u> £57,629.01

<u>CIL income anticipated to year end 2024/25 for 10% Sharing pot</u>	
Land at Semington Road known as Buckley Gardens (PL/2022/02749)	<u>£38,419.34</u> £38,419.34

Total amount of CIL Income expected to year end 2024/25	£96,048.35
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The Clerk highlighted to members that the agreement for the 10% CIL sharing pot was a reciprocal one between the parish and town council. While the parish council had a separate reserve for the 10% share of the CIL, it didn't appear that Melksham Town Council had the same arrangements in their accounting records. The Clerk advised that she had briefly looked at the town council's finance committee agenda pack that had recently been published and noted that whilst the town council had a CIL reserve, there was not any other reserve listed for the 10% share of CIL. This would suggest that the CIL has been put into one reserve and not split out as per the agreement in place. Members expressed concern about this, as this may mean that the town council unknowingly spend CIL income that should have been allocated to the 10% sharing pot for joint projects as agreed by both councils. Equally, CIL must be spent within five years of it being received; otherwise, it has to be returned to Wiltshire Council, so all parties need to be aware of how much CIL is available for joint projects so that its expenditure can be planned accordingly.

Similarly, for the Shurnhold Fields car park improvement project there did not seem to be a specific reserve earmarked for this project. Both the town and parish council are to pay 50% towards this project and the town council had recently confirmed that they had funds in place for this project.

The Clerk confirmed that the money transferred to the town council for the East of Melksham Development was held in a separate reserve. There was also a query about whether any interest accrued on money held for joint projects was put back into the project funds. The Clerk advised that this had been a query that had come up at the Shurnhold Fields meeting regarding the S106 maintenance contribution that the parish council were holding in reserves. While this was quite difficult to calculate due to the council putting money away for different terms etc, this was something that could be investigated. The Clerk did suggest to the town council that if the parish council was to feed interest received back into the Shurnhold Fields maintenance reserve, the parish council would expect this to be reciprocated for funds they held for joint projects.

There were concerns raised that the East of Melksham Community Centre project did not appear to be moving forward at this time, and as discussed above, CIL had to be paid back if it was not used within a certain timeframe. Members reviewed the legal agreement on the CIL transferred to Melksham Town Council for the specific use of the East of Melksham Community Centre. Upon looking at the agreement, it was noted that if the parish council requested the money back as the project had not progressed within 3 years, it would be plus any interest accrued from the c£315k that was transferred to the town council. This means that any interest that has been accrued on this money must be

put back into the pot for the project. The Clerk advised that looking at the town council's current reserve list, it did not appear that any interest was being put back into the reserve for this project.

Recommendation 1: To request a meeting with Melksham Town Council to discuss the use of the CIL sharing pot for joint projects.

Recommendation 2: To make the town council aware that, as per the legal agreement in place for the money transferred over to the East of Melksham Community Centre, interest accrued from these funds should be allocated back into this project reserve in the event that the parish council requests that the fund be transferred back to them.

Recommendation 3: Officers investigate allocating interest accrued on money held by the parish council for joint projects with the town council.

c) To note parish council's agreed uses of CIL and to consider more project specific spend for current and next financial year

It was noted that all of the expenditure included in the CIL spreadsheet were based on principles that the council had already set for the CIL spend. Unlike funding such as s106 where the money has to be spent within the development, CIL monies do not need to be spent in the area of the development it came from. As CIL was a finite amount and had to be spent within 5 years of receipt it is much better for it to be used on one off capital items rather than for ongoing maintenance which solar farm funding was more suited to as had longevity.

For the 2023/24 financial year, it is expected that for LHFIG schemes (Local Highway and Footway Improvement group) £4,581 will be spent. This is for the A350 Beanacre weight limit of £500, Bowerhill dropped kerbs £3,226.37 and Bowerhill Portal Road gate £855.40. For the next financial year, £10,300 has been anticipated to be spent on LHFIG schemes. Members were presented with a list of requests at the meeting and agreed to put provisions in the budget for the following: waiting restriction requests on various roads, A350 gateway and resurfacing/ road markings Berryfield Lane. The requests will go on the Highways agenda next week for the council to consider the schemes further.

In the 2024/25 financial year it is expected that the Shurnhold Fields car park and entrance improvement project will take shape. Although most of the spending for the project is coming out of the Shurnhold Fields capital reserve, £2,500 has been shown as coming from CIL.

A few years ago, the council purchased a drinking water fountain for the Bowerhill Sports Field which came from CIL; however, there had been some issues with the installation of the fountain so it was unable to be installed at that time. Following many obstacles to it being installed, in this financial year the council was able to arrange for it to be installed in December. The cost of the installation was £875 which has been shown as being spent from CIL. Although the spend for the installation was not directly a capital item as per the above principles set by the parish council, it has always been the intention of the parish council for the installation of the fountain to come from CIL.

Wiltshire Council have a policy of not replacing any of their destroyed or damaged bins; therefore, the parish council have agreed that they will replace bins on request as long as they can still be emptied on Wiltshire Council's bin emptying schedule. In the current financial year, £1,000 is being shown as being spent from CIL for the replacement of Wiltshire Council bins.

Following consultation with the residents and other users of Bowerhill Sports Field, the parish council are looking at putting some gym and calisthenics equipment on the field and will be applying to Suez for some grant funding. The budget cost following an estimate obtained in mid 2023 has been uplifted to reflect inflation, and a grant application is expected to be for some £19,375 for 50%. The 50% match funding has been shown as coming from CIL rather than Precept as part of the post meeting double check of the spreadsheet calculations.

Recommendation 1: The parish council revise their original budgeted spend from CIL (Community Infrastructure Levy) for 2023/24 to be as follows:

	2023/24 Budget Provision (agreed Jan 2023)	2023/24 anticipated expenditure (up to 31.03.24)
Contribution to LHFIF schemes	£10,000	£4,581 x £4,460.36
Shurnhold Fields Capital project	£ 3,500	£ 0 ✓
Replacement of Wiltshire Council bins	£ 2,000	£1,000 x £ 358.81
Drinking Water Fountain Installation	£ 0	£ 875 ✓
	<u>£15.500</u>	<u>£6.456</u> x £5,694.17

Recommendation 2: The parish council spend from CIL (Community Infrastructure Levy) for 2024/25 to be as follows:

	2024/25 Budgeted Expenditure
Contribution to LHFIF schemes	£10,300
Shurnhold Fields Capital project	£ 2,500
Bowerhill Sports Field enhancement	£20,000
	<u>£32.800</u>

The balance of CIL funds at the end of each financial year is put into a Reserve as the funds are restricted to funding community infrastructure only and to aid tracking the expenditure, which has to be annually reported to Wiltshire Council. Transfers from the CIL Reserve have been made to other earmarked Reserves, as detailed below.

Total in CIL reserve at end of 2022/23	£ 26,571.51 ✓
Expected CIL income for 2023/24	£ 85,027.95 ✓
TOTAL	£111,599.46 ✓
Anticipated Expenditure from CIL for 2023/24	£ 6,456.00 x £5,694.17

<u>Transfer CIL into dedicated project/ ringfenced reserve</u>	
CIL Sharing with MTC Reserve (extra 10% CIL due to NHP)	£ 33,411.18 (Transfer 11) ^{* £34,011.17}
Berryfield Village Hall reserve	£ 13,952.80 (Transfer 10) ^{* £12,558.69}
TOTAL in CIL reserve at end of 2023/24	£ 57,779.33 ^{* £59,335.43}
Total in CIL reserve at end of 2023/24	£ 57,779.33 [*]
CIL income anticipated for 2024/25	£ 96,048.35
TOTAL	£152,327.85 [*]
Anticipated expenditure from CIL for 2024/25	£ 32,800.00

<u>Transfer CIL into dedicated project/ ringfenced reserve</u>	
CIL Sharing with MTC Reserve (extra 10% CIL due to NHP)	£ 38,419.34 (Transfer 13)
Total in CIL reserve at the end of 2024/25	£ 82,608.34

Note: Transfer 12 is shown on the CIL spreadsheet for CIL to transfer into the Berryfield Village Hall reserve; however, as members recommended at the meeting to pay off the loan early there is no requirement to move any more CIL into this reserve. The transfer is therefore showing as £0.

- d) **To review terms of legal agreement on CIL transferred to Melksham Town Council for East of Melksham Community Centre due to passage of time, and agree any appropriate next steps.**

This item was discussed under agenda item 8b.

343/23 Solar Farm Community Funding:

- a) **To note correspondence with owners of Sandridge Solar Farm about future community benefit funds**

- i) **Trigger for changes to calculation**

Members noted the correspondence from Foresight, the owners of Sandridge Solar Farm about what triggers a recalculation of the amount the parish council receive. It had previously been understood that the income received fluctuated depending on the number of dwellings inside the radius of the solar farm which made it quite difficult to estimate at budget setting as in different parishes. Foresight has clarified that this is only recalculated when there is a boundary change, not if new houses have been built within a current boundary.

ii) **Response (if received) to request to extend fund from 25 to 40 years in line with request for planning permission amendment**

No response has been received on this item.

b) To agree appropriate potential income figure for 2024/25:

Members noted that the income received from Sandridge Solar Farm in 2023/24 was £17,547.41. As per the information received under agenda item 9ai with regards to how the solar farm figure is calculated, the council now have a better idea of how much funding they will receive from the Sandridge Solar Farm for 2024/25. As there is no boundary change, members agreed that the estimated income figure should be the same as received in 2023/24 which was £17,547.

Recommendation: The council budget £17,547 of income coming in from the Sandridge Solar Farm for 2024/25.

c) To consider spend of Solar Farm funding for current and next financial year:

Members were reminded that the council has already set out principles to spend solar farm funding on the maintenance/running costs of items as this is a long-term funding stream, for example, safety surfacing cleaning and the erection of the speed indicator device. Some time ago, the council agreed that although the Falcon Way bus shelter was a capital item, the cost of this should come out of solar farm funding. This was because it fell within the 2.75km radius of the solar farm, so it was a good candidate to come from the funding stream.

Recommendation: The following spend from Sandridge Solar Farm to be on the following:

Balance brought forward from 31st March 2023	£36,441.61 ✓
Amount received in 2023/24	£17,547.41 ✓
TOTAL FUND AVAILABLE	£53,989.02 ✓
<u>Anticipated spend in 2023/24</u>	
Safety surfacing clean for play areas & MUGAs	£ 2,868.00 x NIL
Tree Inspections and resulting tree work	£ 1,786.00 ✓
Roundabout grass cutting and maintenance (ex Carsons Tyres)	£ 1,089.00 ✓
Weedspraying	£ 3,438.00 ✓
Speed Indicator Device	£ 1,205.00 x NIL
Street Furniture	£ 2,000.00 x £879.63
TOTAL SPEND IN 2023/24	£12,386.00 x £7,192.63
Anticipated balance as at 31st March 2024	£41,603.02 x £46,796.39
Anticipated receipt in 2024/25	£17,547.00 ✓
TOTAL FUNDS AVAILABLE	£59,150.02

<u>Anticipated spend in 2024/25</u>	
Safety surfacing clean for play areas & MUGAs	£ 2,900.00
Weedspraying	£ 3,500.00
Falcon Way Bus Shelter & RTI (Real Time Info)	£16,500.00
Speed Indicator Device	£ 5,200.00
Play Area resurfacing and repairs	£20,000.00
Street Furniture	£ 3,000.00
TOTAL SPEND IN 2024/25	£51,100.00
Anticipated balance as at 31st March 2025	£ 8,050.02

d) To consider correspondence received re Melksham Battery Storage community fund (installations off Westlands Lane, Beanacre) and agree next steps

The Clerk reported that she had received some correspondence back following her query regarding the community benefit funding for the Melksham Battery storage. Gresham House Energy Storage Fund plc had confirmed that they would honour the community benefit agreement in place with the original company Stratera; however, due to there being delays in the project, this is now expected to connect to the Grid in spring 2024. As it is currently unknown when the funding will be transferred to the parish council, this has not been shown as income coming in for 2024/25.

e) To note timing for solar farm community benefit fund for proposed Beanare solar farm (Wick Farm)

No response from the solar farm had been received, and so no income shown in 2024/25.

344/23 Reserves:

a) To review Financial Reserves Policy

Members reviewed the reserves policy and did not feel that any changes or amendments needed to be made.

Recommendation: To adopt the reserves policy.

b) To consider contribution to Reserves and spending from Reserves for current and next financial year.

As discussed earlier on in the meeting under agenda item 7, the council are recommending to the Full Council to pay back the whole outstanding public works loan c£287,000 in January 2024. As such this reserve is showing a spend of £357,926 in this financial year. If the whole amount of OIL from Buckley Gardens is moved to this reserve (T10 Transfer) it leaves a large amount in the Berryfield Village Hall reserve, and so this has been adjusted leaving the reserve standing at £4,400 at the end of this financial year. In the next financial year, there is no expenditure expected to come out of this reserve; therefore, it stands at £4,400. This figure was chosen to replicate the amount in the Shaw Village Hall Reserve which is the other

Village Hall that the parish council owns and leases to a management committee. As a brand new building it is not expected to require funds from a Reserve in imminent years, and its noted that OIL Reserve was healthy is additional funds were required.

There have not been any further funds put into the Shaw Village Hall Reserve for the next financial year so this stood at £4,400.

The parish council purchased a new photocopier this year so the £1,200 that was in the reserve at the start of the year has been shown as spent which leaves £0 in the reserve at year end. For the next financial year, no further funds have been put in the reserve as it is not anticipated that the council will require a new photocopier for some time, so this remains at £0 at the end of the 2024/25 year and the reserve can now be closed down.

The Bowerhill Sports Field long term capital reserve shows £7,958 as being spent in this financial year, which is for the replacement water tank base, hot water return pump replacements and replacement water heater control panels. This leaves a balance of £39,505.57 in the reserve at year end. For the next financial year no funds have been shown as going into the reserve; however, £2,000 is being shown as being spent. This is for any repairs and maintenance that may be required on the building during the year as it is now 9 years old.

For the current financial year, £6,385 is being shown as spent from the Bowerhill Sports Field Maintenance reserve which is for the parish council's share of the new moveable goal posts as well as fertilising and spiking the pitches during the year. For next year £2,000 is being shown as spent which is for ditch improvement work on the field to improve the waterlogging on the middle pitch.

The replacement play area and safety surfacing reserve stands at £40,000 at the 2023/24 year end as there is no anticipated expenditure. In the 2024/25 year £20,000 is being shown as spent from the reserve which is for the replacement Beanacre Play Area wooden equipment and safety surfacing.

The Shurnhold Fields car park and improvement project is not expected to be undertaken in the current financial year; therefore, this reserve still stands at £10,000 at year end. In the next financial year, it is expected that the car park and entrance improvement project will be undertaken; therefore, £10,000 is being shown as spent from the reserve leaving nothing in the reserve at the end of 2024/25.

There have been no further funds put into the recreation and sports facility enhancement reserve in this financial year or next, so this still stood at £6,000.

No further funds have been put into the defibrillator replacement reserve for this year or next year. The defibrillators are expected to last longer than anticipated; therefore, they are not expected to be replaced in the next financial year so this reserve still stood at £10,850 at the end of the next financial year.

No further funds have been allocated to the general highway and footpath reserve in the next financial year so this stood at £4,000.

It is expected that there will be a whole host of legal fees in the current financial year as explained under budget expenditure. For this year £3,000 has been shown as coming out of the reserve, which leaves £2,006.21 in the reserve at year end. In the next financial year, £3,000 has been shown coming into the reserve to top it back up following the expected expenditure in the previous year. This leaves £5,006.21 in the reserve at the end of 2024/25.

accrual as not yet invoiced

In the current financial year, £3,700 has been shown as being spent from the community projects and match funding reserve which is for the match funding given to the Shaw and Whitley Community Hub for additional fees associated with the shop which has been explained under budget expenditure. As there was a surplus budget left under grants, £6,310 has been shown as coming into the reserve, leaving it standing at £8,375.67 at year end. For next year no further funds have been put into the reserve or shown as coming out so it still stands at £8,375.67 at the end of 2024/25 financial year.

For this financial year £767.00 has been shown as coming from the elections reserve, this is for the uncontested Bowerhill ward election leaving the reserve standing at £13,233 at year end. For the next financial year, nothing is being shown as coming in and out of the reserve; therefore, it still stands at £13,233 at the end of 2024/25.

The Staffing contingency reserve is for any unexpected staffing expenditure during the year. Following the NJC (National Joint Council) pay negotiations all staff received an additional £1 per hour on their scale points. This increase had not been budgeted for at this level, and increases recommended from the 18th December Staffing Committee meeting have also been taken into account, so £9,000 has been shown as coming from the reserve this year, leaving the reserve at £463.34 at year end. In the next financial year, £10,000 has been shown as coming into the reserve to top it back up, which leaves the reserve at £10,463.34 at the end of the next financial year.

The Replacement of Council Assets (contingency) reserve is for the replacement of assets as well as for items that have not been insured such as benches and bins. Nothing is being shown as going in or out of the reserve in the current year; therefore, the reserve stands at £28,471 at year end. For the 2024/25 year £6,000 has been shown as spent from the reserve which is for the replacement Beanacre wooden bus shelter, leaving the reserve at £22,471 at the end of the year.

No funds have been added to the general contingency reserve in the current year; however, £12,486 has been shown as being spent from the reserve. As the photocopier cost more than what was in the photocopier reserve, the additional cost has come from the reserve as well as a new laptop for a new councillor and microwave agreed to be purchased for the office. Other costs coming out of the reserve for the year are the remainder of the staffing contingency cost increase and costs associated with the allotment and asset databases being created. There is also £6,072 of Neighbourhood Plan expenditure so this is also coming from the reserve as previously approved. This leaves the reserve standing at £17,756.77 at year end. No funds are being shown as coming in or out of the reserve in the next financial year.

In the CIL reserve, it shows £85,027.95 as coming into the reserve in the current year with £6,456 being shown as being spent from the reserve which was for all of the spending shown under CIL expenditure. There are also two transfers being shown as

£5,694.17

coming out of the reserve, which is £13,958.80 being moved to the Berryfield Village Hall reserve (transfer T10) and £34,011.18 moving to the 10% CIL sharing pot reserve (transfer T11). In the next financial year, £96,048.35 has been confirmed by Wiltshire Council to date and is being shown as coming into the reserve with £38,419.34 being transferred to the CIL 10% sharing pot (transfer 13).

The 10% CIL sharing pot with Melksham Town Council shows a balance of £34,011.18 being transferred this year (transfer T11). For next year £38,419.34 is shown as being transferred into the reserve (transfer T13) which is the share from the Buckley Garden development. Shown as being spent is £20,200 which is for real time information being put into three bus shelters. This will leave the reserve sitting at £56,753.83 at year end.

For this year the Sandridge Solar Farm reserve is showing £17,547.41 as coming into the reserve, which is income that has been received in this financial year. The expected spend on solar farm funding for the year is £12,386. For next year £17,547 has been shown as income coming into the reserve with £51,100 showing as spend. Following information received from the solar farm, the share of the fund is only recalculated if there is a boundary change; therefore, it is much easier to determine how much the council will receive each year.

Money held in the Shurnhold Fields maintenance reserve is ringfenced from a s106 agreement for the maintenance of the field and is held by the parish council on behalf of the joint project with Melksham Town Council. There is no funding coming into the reserve this year or next, but there is expected expenditure of £9,877 this year and £10,400 next year leaving the reserve standing at £59,731.26 at the end of the 2024/25 year. Expenditure from this reserve can only be used for the maintenance of the field. Any spend required for non maintenance items has to be funded by both the town and parish council. In the next year, it is expected that a shed will be purchased for the field which will come out of the maintenance reserve because it is facilitating the maintenance of the field.

In the last financial year, a new reserve was set up to show potential funding coming in from Wessex Water for some community benefit as compensation for the disruption associated with the mains drainage works undertaken this year. Nothing has been allocated into this reserve for this year or next as rather than providing money, Wessex Water has offered to do the community benefit works themselves such as a wildflower meadow and moving the maintenance access gate to Beanacre Play Area for better access. This reserve to be closed down.

The council had previously set up a reserve to show the grant received from Scottish and Southern Electricity Networks (SEN) for the emergency planning side of Melksham Community Support, now known as Melksham Emergency Support. For this year the reserve is showing £500 coming out for the project. In the next financial year, £7,861 is being shown as coming out of the reserve for the fridge magnet advertising of the emergency number, which is the rest of the grant funding received leaving the reserve standing at £0 at the end of that year.

In the last financial year, the council set up a reserve for the Berryfield Village Hall public art as it was understood from Wiltshire Council that there was still some money left over from the public art project. Nothing has been shown as coming into the

Recommendation 3: The parish council spend the following amounts from Earmarked Reserves in 2023/24.

Spending from Reserves 2023/24	2023/24 Budget Spend (agreed Jan 23)	2023/24 Anticipated Expenditure (up to 31/03/24)
New Hall, Berryfield	£ 114,741.03	£357,926.00 x £356,532.51
Photocopier Replacement	£ 1,200.00	£ 1,200.00 ✓
B'hillSports Field & Pavilion long term capital	£ 0.00	£ 7,958.00 x £7,000.60
B'hillSports Field & Pavilion maintenance	£ 0.00	£ 6,385.00 x £5,603.83
Legal Fees	£ 0.00	£ 3,000.00 ✓ accrual.
Community Match funding	£ 0.00	£ 3,700.00 x £1,190.00
Elections	£ 0.00	£ 767.00 ✓ accrual.
Staffing Contingency	£ 0.00	£ 9,000.00 ✓
General Contingency	£ 0.00	£ 12,486.00 x £9,265.09
Replacement Play Area Safety Surfacing & Equipment Capital Replacement	£ 5,000.00	£ 0.00
Shurnhold Fields Capital Replacement	£ 10,000.00	£ 0.00
Defibrillator Replacement	£ 10,850.00	£ 0.00
Replacement/ renewal of council assets	£ 2,000.00	£ 0.00 x £4,095
CIL (Community Infrastructure Levy)	£ 15,500.00	£ 6,456.00 x £5,694.17
Sandridge Solar Farm	£ 32,776.00	£ 12,386.00 x £7,192.63
Shurnhold Fields Open Space Maintenance	£ 2,000.00	£ 9,877.00 x £3,906.76
SSEN Ringfenced reserve for Melksham	£ 680.50	£ 500.00 x £340.00
Emergency Response		
NEW Reserve SID 3	£ 2,500.00	£ 0.00
Davey Play Area	£ 176.00	£ 176.00 x MIL
CIL 10% POT (3xRTI @ Mitchell Drive + Keabrel cre)	£206,703.53	x £431,817.00 £423,382.61 x £8,605.02

Beanacre Bus Shelter ←

Recommendation 4: The parish council spend the following amounts from Earmarked Reserves in 2024/25:

Bowerhill Sports Field & Pavilion long term capital replacement	£ 2,000.00
Bowerhill Sports Field & Pavilion maintenance	£ 2,000.00
Replacement Play Area Safety Surfacing & Equipment	£ 20,000.00
Shurnhold Fields Capital	£ 10,000.00
Replacement/ renewal of council assets	£ 6,000.00
CIL (Community Infrastructure Levy)	£ 32,800.00
10% CIL sharing pot with MTC	£ 20,200.00
Sandridge Solar Farm	£ 51,100.00
Shurnhold Fields Maintenance	£ 10,400.00
SSEN Ringfenced reserve for MCS in Emergency Plan	£ 7,861.00
Davey Play Area	£ 180.00
	£162,541.00

Recommendation 5: The parish council transfer the following amounts between Earmarked Reserves in 2023/24 & 2024/25:

reserve this year or next as it may be better for any left over funds to be transferred over to the Berryfield Village Hall Trust for maintenance of the artwork. This has been chased with Wiltshire Council but not shown as not agreed, and it could be paid direct to the Village Hall Trust. This reserve to be closed down.

Last year a reserve was set up to show potential funding coming in from CAWS (Community Action Whitley and Shaw) for a third SID (Speed Indicator Device). This project does not appear to be any further forward so no income is being shown as coming in this year or next.

It is expected that the Davey Play Area will be adopted by the parish council in this financial year; therefore, £58,000 from the s106 agreement for the maintenance of the play area is being shown as coming into the reserve this year. The parish council undertake annual ROSPA inspections on all of their play areas and even though this play area was not under the council's ownership at the time of the inspection it was felt it should be undertaken as well to ensure there wasn't anything immediate that need to be actioned before it was handed over to the council. The reserve is showing £176 as coming out of the reserve for the ROSPA inspection. In the next financial year, £180 is being shown as coming out of the reserve for the ROSPA inspection, leaving the reserve at £57,644 at the end of the 2024/25 financial year.

A £20,000 contribution has been secured with David Wilson towards a footbridge between Buckley Gardens and Bowood View to allow easier access to the village hall. This is shown as income in the budget, and coming into a new reserve.

Recommendation 1: The parish council put the following into Earmarked Reserves at year end 31st March 2024.

Reserves for major project 2023/24

Community Projects/Match Funding	£ 6,310.00	x £3,800.00
CIL (Community Infrastructure Levy) funds received	£ 85,027.95	✓
Sandridge Solar Farm Community Funding	£ 17,547.41	✓
Davey Play Area Maintenance Fund (From s106)	£ 58,000.00	Nil - not received until legal transfer.
	£166,885.36	
	£106,375.36	

Recommendation 2: The parish council put the following into Ear Marked Reserves for the year 2024/25.

Reserves for major project 2024/25

Legal fees	£ 3,000.00
Staffing Contingency	£ 10,000.00
CIL (Community Infrastructure Levy) funds received	£ 96,048.35
Sandridge Solar Farm Community Funding	£ 17,547.00
Footbridge from Buckley Gardens to Bowood View	£ 20,000.00
	£146,595.35

Members reviewed the spend from Earmarked reserves as they went through the individual line items on the budget spreadsheet. For more detailed information on the spend from reserves please refer to that section of the budget review.

- Transfer T10- Move ~~£13,952.18~~ ^{x £12,558.69} from CIL to Berryfield Village Hall reserve in 2023/24.
- Transfer T11- Move ~~£33,411.18~~ ^{x £34,011.17} from CIL to the 10% sharing pot CIL reserve in 2023/24
- Transfer T13- Move ~~£38,419.34~~ from CIL to the 10% sharing pot CIL reserve in 2024/25

Summary of Reserves

Opening Balance of Reserves as at 01/04/2023	<u>£742,809.92</u> ✓
Revised Reserves for Major Projects 2023/24	£166,885.36 x 106,375.36
Revised Spending from Reserves 2023/24	£431,817.00 x -423,382.61
Total Reserves at end of 2023/24	£478,477.66 x £425,802.68
Opening Balance of Reserves as at 01/04/2024	<u>£478,477.66</u> x
Reserves for Major Projects 2024/25	£146,595.35
Spending from Reserves 2024/25	-£162,541.00
Total Reserves at end of 2024/25	£462,532.01

345/23 Budget:

- a) To review and consider Budget for 2023/2024 against anticipated position at year end; and estimate for 2024/2025.

Members reviewed the anticipated income and expenditure until year end for the current financial year and the proposals for the financial year 2024/25.

Income

The council had originally budgeted £395,488.50 of income coming in for this financial year, which was fairly in line with the expected income of £455,631.95 for the year (figures include the precept). In the current financial year, more bank interest is expected to come in than originally anticipated due to the council receiving higher interest rates on fixed term deposits. In December 2023, the council also agreed to put funds into the CCLA Public Sector Deposit Fund (PSDF), which is expected to be opened in the current year and has a higher rate of interest than what banks currently have to offer. The council had originally estimated that £2,500 in interest would come in this year; however, £12,900 is now expected to come in.

The anticipated CIL income for the year is slightly more than what was expected at budget setting, this was because at the time the figure for the CIL income for the Buckley Garden development was unable to be calculated due to it not being at reserved matter stage at the time. As a result, the figure had to be estimated based on what the council had received previously for similar size developments. The budgeted amount for CIL for the 2023/24 financial year was £50,000 and the amount expected at year end is now £85,027.95. This is a combination of the first tranche of CIL for the Buckley Garden development due in January 2024 and some CIL for small sized developments either received during the year or expected to come in. For the 2024/25 financial year, the council are expecting to receive £96,048.35 of CIL which is the second tranche from the Buckley Gardens development.

For section 106 contributions, £20,000 was budgeted as income from the Buckley Garden development for a footbridge from this development to the existing Bowood

View site; however, this was still unknown at this time and is now shown as coming in 204/25. There is a playing field contribution of £11,800 due from the Townsend Farm development, which was expected this year, but has now been budgeted to come in the 2024/25 financial year. The £58,000 of s106 funding for the maintenance of Davey Play Area was expected to come in the previous financial year; however, due to delays with remedial work and confirmation around maintenance access to the play area, this had not been transferred to the parish council yet. It is expected to come in the current financial year and is the only amount showing in the estimated year end column.

Under the solar farm budget heading it was anticipated that in the current year, £27,000 of income would be received which was £15,000 coming in from JBM Solar projects for Wick Solar Farm in Beanacre and £12,000 coming in from Sandridge Solar Farm. Despite chasing the deed of gift for the Wick Solar Farm the council currently have no visibility as to when this project will be starting. As a result, the council have not included this amount in the expected year end for this year or next year. For Sandridge Solar Farm the council received £17,547 this year which was higher than originally anticipated. As explained earlier on in the meeting under Sandridge Solar Farm, the council had received clarification that the income was only recalculated if there was a boundary change; therefore, the council were now in a better position to estimate how much they should be expecting each year. For the 2024/25 financial year £17,547 has been estimated as coming in, which was on par with what had been received this financial year.

For this year the council had received £3,000 under grants and donations which was from a generous donation for the Pathfinder Way defibrillator. Originally budgeted for the year was £12,500 which was funds estimated for the possible grant funding for the Bowerhill Sports Field Enhancement project which hasn't been applied for yet and is not expected in this financial year. The other item that had originally been budgeted for was a donation from CAWS (Community Action Whitley and Shaw) for a third speed indicator device; however, this hasn't moved forward so has not been included in the expected year end for this year or the budgeted income for 2024/25. For next year £3,000 has been budgeted which is a generous donation from a resident towards a new defibrillator to be located outside of Bowerhill Village Hall as well as some grant funding towards the project.

Payments received from Melksham Town Council for joint projects such as the Neighbourhood Plan and Shurnhold Fields are unable to be netted off the expenditure; therefore, must be shown as income on the accounting system. The council had anticipated that the Shurnhold Fields car park and entrance enhancement project was going to commence in this financial year; therefore, had budgeted for the town council's 50% share towards this to come in this year. It is now anticipated that this will be in the 2024/25 financial year and £12,500 has been shown as the expected income towards the project with the expenditure being shown under the Shurnhold Fields capital expenditure heading.

The council received £5,000 of Area Board grant funding towards the commission of a senior support project worker which is being overseen by Wiltshire Age UK which is a joint project between the town and parish council. This is a follow on from the Melksham Community Support project which was started up during covid to help improve the wellbeing and provide support to older people living in the town and

parish. As this is a joint project, 50% of the grant (£2,500) was transferred over to Melksham Town Council, which will be detailed under expenditure.

The income for the Bowerhill Sports Field is higher than originally expected for the financial year, this was due to the fact that at budget setting for this year, the council wished to be cautious when estimating this income as it was unknown how many hirers the sports field would have this year. The council also increased their hire charges by 10% this year, which was unknown at budget setting, and has contributed to the overall increase in income. It is now expected that £11,120 will be received from football bookings in this financial year which took into consideration the weekend blanket booking the youth organisation has with the council as well as the adult match bookings. The council applied to the Football Foundation this year for funding towards new moveable goalposts to improve the facilities at the sports field and were successful in getting 50% of the funding, which is shown under the sports field cost centre. The expenditure for the goal posts purchased will be shown under the sports field expenditure section. For the 2024/25 financial year £11,200 has been budgeted for football bookings which is on par with the expected income for the current financial year. The council on an annual basis review their hire charges for the sports field which will be a task to do later in the year, so it may mean that the hire charges are increased; however, this is currently unknown at this time so it cannot be taken into account at budget setting. Also, for the 2024/25 financial year, the council are looking to apply for some grant funding towards improving drainage at the field; therefore, £1,875 has been budgeted as coming in for this.

The allotment income was estimated at £2,882 by year end for this year, which was similar to what had originally been budgeted. The same amount has been budgeted for the 2024/25 financial year; however, it is always difficult to budget as it cannot be foreseen whether a tenant will relinquish their plot during the year nor whether a resident or non-resident of the parish (who are charged at double the residential rate) will let the plot. The allotment year runs from 1st October until 30th September each year, so falls within two financial years. As a result, accruals are made at year end transferring 50% of the amount received into the next financial year.

General Account Income (Excluding Precept):

Budgeted for 2023/24	£141,570.00
Anticipated for 2023/24	£194,483.95
Proposed for 2024/25	£199,405.35

Jubilee Sports Field Income:

Budgeted for 2023/24	£ 6,135.00
Anticipated for 2023/24	£ 13,595.00
Proposed for 2024/25	£ 13,225.00

Allotment Income:

Budgeted for 2023/24	£ 2,512.50
Anticipated for 2023/24	£ 2,882.00
Proposed for 2024/25	£ 2,882.00
TOTAL PROPOSED INCOME FOR 2024/25:	£215,512.35

Expenditure:

It was noted that the parish council's Expenditure used the following budget headings to reflect the information included with residents' Council Tax bills, namely; Administration, Parish Amenities, Community Support.

Administration Costs:

Postage costs are slightly more than budgeted for this year due to the cost of stamps increasing by £0.30 for a first-class stamp, which was unforeseen at budget setting. The anticipated cost for the year is now £840. The council has moved to paperless agenda packs for most councillors, which has reduced the cost of postage on previous years; however, a hard copy agenda pack is still being sent out in the post to one councillor. On occasion, some agenda papers are sent out to councillors in the post if they are big documents, such as the annual budget papers. The council also sends out most weeks agenda and community notices to the noticeboard volunteers and, on an annual basis, the allotment rent renewal letters. For the 2024/25 financial year, £840 has been budgeted, which is the same as the expected expenditure for the current year. It is not expected that the council will increase the amount of postage that is sent out in the next financial year. Photocopying costs for the year are higher than anticipated at the time of budget setting, with the anticipated spend being £990. As explained above, the council has reduced the amount of paper; however, there are still items that need to be printed out, so the council is unable to go completely paperless. Officers have looked at reducing the costs of photocopying during the year, especially for coloured printing, as those costs much more per copy than a black and white copy. The council has also purchased a new photocopier this year, and as a result, the photocopying costs are lower than previously. For next year £780 has been budgeted for photocopying, which is a reduction on what the expected year end spend for this year is. This is because the costs associated with the new photocopier have been factored into the figure.

It was estimated that costs for admin and stationery for the year would be £500; however, costs associated with this are forecast to be higher at £800. A lot of the cost under this heading is for the purchase of paper. The council purchases the A4 paper locally to be more environmentally friendly and receives a cost reduction from them if the paper is purchased in bulk. As some paper has recently been ordered, it is expected that this should last until the next financial year. Other items, such as the gusseted envelopes for agenda packs, are also a high expenditure item which comes out of this cost code, as well as coloured paper for the notices and posters. For the 2024/25 year, £800 has been budgeted for this expenditure heading, as it is not anticipated that the council will be doing anything else above what is already being done to increase the costs.

The expected IT support costs for the year are higher than budgeted for at £700, due to the fact that the council approved for the IT contractor to create an allotment and asset management database. For some time now the council has been looking for an asset management package that can hold the asset register as it is currently held on a spreadsheet, and due to its size, it would be much better to have it on a database. The £500 cost associated with the databases is to come out of the general

contingency reserve as it was not budgeted for at the time of budget setting for this financial year. For the next year £200 was budgeted for IT support during the year. Advertising for the year is anticipated to be much lower than anticipated at £150, this is due to the council only anticipating that there will be two grant adverts and a councillor co-option advert until year end. For next year the anticipated spend is £150 which is for the grant adverts. Similarly, costs associated with the quarterly newsletter are a lot lower this year than originally anticipated at £500 which is for one newsletter. For the 2024/25 financial year £2,280 has been budgeted which is based on four newsletters.

During the year as expected, the council replaced the photocopier; however, the cost was higher than anticipated under the equipment and furniture budget heading. The council originally budgeted £1,200 which was coming from the photocopier reserve, but the true cost of the photocopier was £2,087. Other expenditure expected out of this heading is for three keyboards for officers and a microwave which the council had approved for the Campus meeting room. As there was an overspend in this budget heading the £1,650 is to come out of the general contingency reserve. The council do not expect to purchase any new equipment or furniture in the next financial year; therefore, no budget has been allocated under this budget heading.

The council is expecting legal costs associated with solicitor fees for the freehold of Kestrel Court and Berryfield Play Area, as well as fees for the advertisement of the public open space notices for these play areas in this financial year. There will also be fees associated with the transfer of the Davey Play Area as well as the Shaw Village Hall lease. There is an action for officers to register Shaw Village Hall with the land registry, so there will be costs associated with this registration. To year-end, £3,000 has been budgeted, which is to come from the legal cost reserve. For the 2024/25 financial year, no costs have been budgeted under this heading as the council has no visibility for any legal or professional service next year, and any expenditure of this nature would come from the legal cost reserve in any case, not from the precept.

The council are now in their second year of a 10-year lease with Wiltshire Council for the council office and meeting room space. It was agreed that the rent for each year of the lease term would be increased by £1,000; however, due to when the parish council moved into the space the annual rent year goes from 1st August until 31st July each year so runs into two financial years. For the current financial year, the estimated year end figure has been set at £11,706, which is based on four months of rent associated with the first-year term £3,457- and eight-months' worth of rent which relates to the second-year term £8,249. For the 2024/25 year the same logic has been applied, and the estimated rent is £12,040.

Staffing costs for the current year are estimated to be higher than budgeted for, this was due to all staff receiving a £1 increase per hour on their hourly rate following the National Joint Council pay (NJC) negotiations with the unions. At budget setting as it was unknown how much any staff increase would be the council had budgeted for a 2% rise on all staff salaries. Due to the increase being more than what was anticipated employer national insurance and pension contributions are also more than budgeted for. The additional expenditure on staffing will come from the staffing contingency reserve and general contingency reserve. For the 2024/25 year as it was unknown what the NJC negotiations would be, a 5% increase has been estimated on all staff salaries. It was noted that the Staffing Committee made recommendations on

scale point increases for some staff members on 18th December 2023 which are waiting for approval from Full Council, but these have been included in the figures for the purpose of the budget. The Caretaker and Allotment Warden salaries are included under the parish amenity section.

Staff training is higher than expected for this year, but the council were made aware of this when they were considering training requests from staff members and agreed to take the expenditure over budget from the staffing contingency reserve. For next year £500 has been budgeted for staff training.

It is estimated that the council will be over budget for staff and volunteer DBS checks which is because the Caretaker, Parish Officer, and Finance & Amenities Officer all have DBS checks due. The other expenditure is for staff and Councillor ID badges which the council have already agreed to purchase. For next year nothing has been budgeted under this heading as there are no DBS checks due.

Recommendation 1:

Administration Costs (Including office staff):

Budgeted Expenditure for 2023/24	£142,618.00 with £ 1,200 coming from reserves
Anticipated Expenditure for 2023/24	£160,765.00 with £20,381 coming from reserves
Proposed Expenditure 2024/25	£170,543.00

Parish Amenities:

In the current year the costs associated with defibrillators are expected to be much lower than budgeted, £12,430 had been budgeted with £4,300 now anticipated to be spent to year end. This was because it was considered at budget setting for the current year that the defibrillators would need to be replaced as they were coming up to eight years old. The expenditure for this would come from the defibrillator reserve; however, following information from Community Heartbeat Trust the defibrillators now have a longer shelf life. As explained under grants and donations income the parish council received a £3,000 donation for the Pathfinder Way defibrillator, so the purchase of this device has been shown under this heading as the income is unable to be netted off against the expenditure so has to be shown separately. The only other expenditure this year is for the annual maintenance costs for all parish defibrillators. For the 2024/25 financial year £3,800 has been shown as expenditure which is for a new defibrillator outside of Bowerhill Village Hall as well as the annual maintenance fees.

Parish insurance was originally budgeted to be £5,234; however, the expected amount for this year is £3,700 so is lower than anticipated. This is because the council were out of their three-year agreement with their insurance provider and; therefore, were able to obtain quotations from other providers. As such, the council agreed on a quotation that was much lower than budgeted and agreed to enter into a three-year agreement with the provider which provides the council with a discount. For next year £3,835 is anticipated for parish insurance which is an increase on the current year as it bears in mind any additional assets purchased in the year that may need to be covered by the insurance.

The estimated year end for play area safety surfacing cleaning is lower than expected this year which is because the council only agreed to undertake one clean. The

council had originally budgeted £4,050 for this provision; however, following reviewing quotations had agreed to a much lower cost. The expected year end figure has; therefore, been reduced to £2,868 for the current year which is to come from solar farm funding. In 2024/25 as per the same principle set for the 2023/24 financial year, £2,900 has been budgeted for one safety surfacing clean to be done during the year, which is to come out of solar farm funding.

The cost for tree inspections and work for this year is slightly lower than anticipated, this was because it was difficult to determine how much work would be required on parish trees following the tree inspection survey undertaken early on in the year. Originally budgeted was £2,300 with the estimated year end being £1,786 which is all to come from solar farm funding. The parish tree inspections are undertaken every 27 months, so that it is always undertaken in different seasons which means that there is no anticipated tree work for the 2024/25 year, so nothing has been budgeted. Any tree work required during the year will come from reserves.

For this year it is anticipated that the council will spend slightly less than budgeted for parish repairs and maintenance, which is mainly because the council were paying for the maintenance of the ex-Carson Tyre sponsored roundabout. The council did hold a section 96 licence for the roundabout which expired in 2021; however, were continuing to maintain it while trying to find sponsorship. Due to the high costs involved in maintaining the roundabout, the council was investigating the possibility of handing it back to Wiltshire Council. Following investigations, it transpired that Wiltshire Council had also issued the section 96 licence for the roundabout to Melksham Town Council which was still current. As a result, the parish council stopped all maintenance of the roundabout immediately. The total expenditure in this year for the roundabout was £1,089 which is to come from solar farm funding. The rest of the expected expenditure under this heading is for the installation of noticeboards and the relocation of the Kestrel Court noticeboard onto legs. The expected expenditure this year is now anticipated to be £3,700 rather than £3,904 which had originally been budgeted. For next year there was no visibility of any repairs and maintenance in the parish; therefore, nothing has been budgeted.

Parish weed spraying had originally been budgeted at £2,684 for the year; however, the expected spend is now £3,438 which is to come from solar farm funding. While two weed sprays were undertaken during the year, this is higher than expected, due to costs increasing for this service. For next year two weed sprays during the year have been budgeted again, with a forecast spend of £3,500 which is to come from solar farm funding.

In the current year, the budget for LHFIFG (Local Highway and Footpath Improvement Group) was £25,000; however, the expected spend is much lower at £4,581. This is because some schemes in which the parish council have to pay 50% of the cost may not have moved any further forward, as well as extra being budgeted for in case there were any other LHFIFG requests during the year. For the next financial year, £10,300 had been budgeted which is to come from CIL.

For new bus shelters £16,500 had been budgeted this year, which was for the new bus shelter at Falcon Way, Bowerhill; however, we are not currently any further forward with this project so it is expected that there will be no spend under this

heading this year. It has been agreed that the wooden bus shelter at Beanacre needs to be replaced and this is expected to be undertaken in the 2024/25 financial year. The estimated budget for this is £22,500, which is for the Beanacre shelter as well as the new Falcon Way bus shelter, both from reserves.

The spend on speed indicator devices (SID) is expected to be lower than originally anticipated which is due to both of the SIDs not being put up around the parish for most of the year. This was due to them requiring to be re programmed as per the Wiltshire Council SID guidance and a service issue with the current contractors. The hope is that the SIDs will be erected in the last quarter of the financial year, therefore, some spend is expected. In addition, CAWS (Community Action Whitley & Shaw) were also looking to purchase a SID with the parish council paying the costs for erecting the device; however, this does not appear to be any further forward at this time. The expected spend this year is £1,205 which is to come from solar farm funding. For next year £5,200 has been budgeted which is for the erection of the SIDs around the parish as well as match funding CAWS for a possible third SID.

Under the play area budget heading for the current year £18,700 was originally forecast; however, it is now expected that the expenditure will be £15,500 which is slightly lower than originally thought. This was because the council had originally budgeted for the replacement of some of the wooden equipment at Beanacre Play Area but when reviewing this during the year decided to keep a watch on the equipment for the time being. It is considered that if a piece of equipment is replaced the safety surfacing would also need to be replaced as well as any other piece of equipment in that island of surfacing. Most of the expenditure from this heading this year is for the Whitworth Play Area tarmac pathway works and the installation of safety surfacing under the teen shelter following the adoption of the play area. The Kestrel Play Area edge repairs were also undertaken this year to resolve the trip hazards at the play area. All expenditure this year have been shown as coming from CIL. For next year £75,000 has been budgeted for, which includes £20,000 for the replacement wooden equipment and safety surfacing at Beanacre Play Area, £20,000 replacement safety surfacing at Hornchurch Road Play Area and £35,000 for new equipment for the Bowerhill Sports Field enhancement project. The expenditure for the enhancement project was originally under the Bowerhill Sports Field cost centre but members felt that it should be under parish amenities. This was because each year the council reviewed the expenditure of the sports field against the income they received from hirers and as this project was separate from the bookable sporting activities at the field members didn't want it to be mixed up with the running costs associated with the pavilion and field. The council are applying for grant funding towards the sports field enhancement project with expected income for this shown under general income. The budget shows £20,000 coming from reserves and £20,000 coming from solar farm.

A few years ago, the parish council purchased a drinking water fountain for the Bowerhill Sports Field; however, due to installation issues, there was some delay in getting it installed. There had been no budgeted figure for drinking water fountains this year as it was not foreseen that it would be installed this year. Following an issue in the pavilion pump room that needed actioning, it was discovered that the same contractor doing these works could also install the fountain at the same time; therefore, £875 is showing as spent for this year which is for the installation work. This is to come from CIL funding as always envisioned. For next year £4,200 has

been budgeted, which is for the purchase of another drinking water fountain for Shaw Village Hall. The budgeted amount also included installation.

The Berryfield Village Hall is now up and running and the £11,719 held back for the one-year retention period has now been paid following an end of defects meeting with the contractor. Other expenditure under this heading is for the amount left to pay for the final works to the site of the old village hall building, solar battery for the new village hall and insurance which is charged back to the hall committee and will be shown under income. As per the terms of the lease, the parish council arrange the Berryfield Village Hall building insurance and charge the cost back to the Trust. All of the £19,260 expenditure under this heading is shown as coming from the Berryfield Village Hall reserve. For the next year as the village hall is no longer a new build, any expenditure for the hall will come through the grant process; therefore, no funds have been allocated under this heading.

For the public works loan capital and interest payments, members discussed paying back the loan in the current financial year due to the current rate being in the council's favour. As the recommendation from this evening's meeting to Full Council is to pay back the loan this year this is shown in the budget. This is of course pending officers obtaining updated information from the Public Loan Board on the council's position if it was to be paid back after the Full Council meeting. All of the expenditure relating to the loan repayments is to come from the Berryfield Village Hall reserve; therefore, for this year it is showing £336,500 plus £2,166 (interest that has already been paid this year) as spend. For next year as it is anticipated that the loan will be paid off in full there is no expenditure from either the capital cost code or the interest cost code.

Street furniture spend is expected to be lower than expected this year with £3,000 originally budgeted and £2,000 now estimated. It is always difficult to estimate how much is required for street furniture as it is unknown whether a noticeboard or bin may need to be replaced. The council are anticipating that the BRAG (Bowerhill Residents Action Group) benches which were purchased as part of their seating project a few years ago will be installed this year as well as the benches that Wiltshire Council donated to the council designated for wildflower areas. All expenditure here is to come from solar farm funding. For the 2024/25 financial year £3,000 has been budgeted for any assets that may require replacing during the year.

Parish grass cutting, bin emptying, goal maintenance and line marking are all as per the contract agreement with JH Jones. The council's three-year contract expired at the end of the last financial year and the council agreed at the time that due to the cost of inflation, it would be unfair for both parties to enter into another three-year contract at that time. As a result, it was agreed to extend the current contract by one year with an increase of 10% which meant the total cost of the contract for the year was £17,651. The only addition to the contract is for the grass cutting and bin emptying at Whitworth Play area which has increased the costs. For next year as the contract is due for renewal, this is currently being reviewed but for the purpose of the budget we have received a cost indication of an increase of 5% which has been included in the budget. This is split across several cost codes and the general, sportsfield and allotment expenditure.

The budget for Shurnhold Fields maintenance was originally budgeted to be £2,000 for this year; however, the expected spend is now expected to be £9,877 which is to

come from the maintenance reserve. The increase in costs is partly due to the Friends of Shurnhold Fields mower being broken beyond repair during the year; therefore, them being unable to mow the pathways around the field themselves. As a consequence, the council have had to contract this work out which has increased costs which were not foreseen at the time of budget setting. It was noted that although the maintenance fund funded the mower petrol, the 'Friends' were mowing the grass as volunteers so there were no costs for labour; whereas, now this was an additional cost. The 'Friends' are looking to purchase a new mower for the field. All other costs are associated with the caretaking duties and general maintenance of the field. In the next financial year, 10,400 has been budgeted which includes all of the caretaking duties at the field as well as £7,000 for a shed that can store equipment such as a new mower etc. As part of the car park improvement project, £1,500 has been shown for ditch works and the installation of a water supply which has been identified as supporting maintenance so can come from the maintenance contribution held in reserves.

The council anticipated that the car park and entrance improvement project for Shurnhold Fields would be undertaken in the current financial year; however, due to delays with the Environment Agency not granting permission for the project to go ahead, nothing is expected to be spent this year. This was due to the car park site being too close to a watercourse as a result, Wiltshire Council had applied to the Environment Agency for some funding towards flood prevention works at Shurnhold Fields. This means that this has become a Wiltshire Council project and as part of the wider scheme Wiltshire Council can approve the works to go ahead. This does mean; however, that the council have to wait until Wiltshire Council have undertaken their works before the car park and entrance project can go ahead. For the next financial year, it is expected that this project will commence; therefore, £30,000 is being shown as being spent. As the tender for the project is now out of date, this will need to be renegotiated. It is estimated that £10,000 (including £5k grant from Area Board) will be coming from the Shurnhold Fields Capital replacement reserve and £2,500 coming from CIL. As this is a joint project with Melksham Town Council 50% of the expenditure will be paid for by them. For clarity, it is estimated that both councils will pay up to £15,000 towards the project; however, as the full expenditure will come from the parish council's accounts £30,000 has to be shown. The town council's share will be shown as income.

The insurance for the Bowerhill Sports Pavilion is considerably lower than budgeted for this year, as explained under parish insurance the council accepted a much lower quote. The expected year end total is £576 which is lower than the budgeted expenditure which was £5,024. In the next financial year £565 has been budgeted this is due to the fact that the council have taken out a long term agreement with the insurance company, as a result, receive a discount.

The electricity for the pavilion was originally budgeted at £2,000; however, it is now estimated that £1,700 will be spent this year. For some of the year, due to bad weather, football bookings have been unable to go ahead, in addition at budget setting the council anticipated that the kitchen and games room would be hired out but in the current financial year no bookings have been received for this use. For next year £1,800 has been budgeted based on the expected expenditure this year. For pavilion gas for the current year, the anticipated expenditure is lower than the anticipated £3,000 spend. It is now estimated that £1,500 will be spent this year due

to the same reasons as described under electricity. Additionally, at the time of budget setting last year gas prices were increasing by a considerable amount; therefore, the council had to include the provision in the budget for this.

For the pavilion cleaner costs, it was originally budgeted that there would be £2,750 spend this year; however, the anticipated true expenditure for the year is expected to be £2,100. This is due to games having to be cancelled during the year due to bad weather. For next year the budgeted cost is £3,000 as it is unknown what hirers the pavilion may get as well as the cleaner may increase her charges.

The expected spend this year on repairs and maintenance for the pavilion is considerably more than budgeted for. Originally budgeted was £1,884 with the expected spend now being £9,842. This is because two of the hot water return pumps needed to be replaced in the pump room due to one of them splitting. As a consequence, the control panel on the water heater needed to be replaced due to water getting into the system. Separately, to this issue, the tank base that the tank sits on was rotting away and needed urgent attention due to there being concerns that it could fail at any time resulting in the tank getting damaged and water pooling in the pump room where there is a large number of electrical equipment. This was replaced by a specialist company so this risk has now been resolved. The additional expenditure which is over budget will come from reserves. For next year £2,000 has been budgeted for any repairs required at the pavilion.

Originally budgeted for pitch and pavilion improvements was £1,500; however, the expected expenditure is now £7,220. Most of this cost is associated with the moveable goal posts which are to come from reserves. During the year the council have also agreed to fertilising the pitch and pitch spiking. The council agreed to vire the pavilion rates budget to this heading as the council received £0 rates bill this year. For next year £5,750 has been budgeted which is for the provision of ditch works to prevent waterlogged pitches as well as for spiking and fertilising. The provision for pitch spiking and fertilising is to come from reserves.

Spend for waste collection is slightly higher this year, originally budgeted for the year was £600 and the expected spend is now £1,000. It was difficult to foresee how many extra waste collections may be required at the pavilion so was difficult to estimate. For next year £850 has been budgeted which is to cover the cost of the contract and some provision for extra waste collections.

The allotment account shows a similar level of expenditure as budgeted for this financial year. For 2024/25 it is expected that £2,191 will be spent which is a slight increase on the current year.

**Recommendation 2:
Parish Amenities Costs (Including Allotment and Bowerhill Sports Field):**

Budgeted Expenditure for 2023/24	£301,586.03
Anticipated Expenditure for 2023/24	£478,792.00*
Proposed Expenditure 2024/25	£236,811.00**

*With £382,322 coming from reserves, £6,456 from CIL and £12,386 coming from solar farm.

**With £50,580 coming from reserves, £12,800 from CIL and £51,100 coming from solar farm.

Community Support Costs:

In the current year the grants given were lower than budgeted for, with some of the reason being that some organisations either didn't come back to the parish council following queries raised about their application or the grant award was not cashed in. The budget for all grants this year was £37,700 (this was £17,000 under section 137, £20,000 under village halls and £700 under section 144 grants) and the estimated year end was £35,090. The council agreed to provide £3,700 match funding towards additional costs associated with the Shaw and Whitley Community hubs community shop which is to come out of the match funding reserve. For 2024/25 £17,000 was budgeted for S137 grants, £20,000 for village hall grants and £700 for S144 grants giving an overall grant budget of £37,700.

For the Market Place toilets, the expenditure for the year is less than originally budgeted for. This is because the council has agreed to pay Melksham Town Council a flat rate figure of £5,000 per annum towards them for the next three years. As there had previously been some issues around the bills which delayed payments, this seemed to be the most suitable way forward so the parish council did not need to get involved in the details of the maintenance charges and agreements. For next year the same amount has been budgeted as per the agreement.

For this year £7,000 had been budgeted for real time information for the Mitchell Drive bus shelter in Bowerhill; however, it looks like this project will now move forward in the next financial year so nothing is expected to be spent this year. In the next financial year, £20,200 is being shown as being spent on real time information which is for three bus shelters. This is a joint project with Melksham Town Council and is the only project that the use of the 10% CIL sharing pot that has been agreed upon.

For the Neighbourhood Plan, it was budgeted that £2,000 would be spent in the current year; however, the expected expenditure is now £14,750. As already explained for joint projects some of this expenditure is overinflated due to some of the cost being charged back to Melksham Town Council for their share which will be shown under income. The council are expecting £6,678 to come in from Melksham Town Council for the share of the costs towards this project. The budget is showing £6,072 coming from reserves with £2,000 coming from the precept. For next year £1,000 has been budgeted for the project.

Costs associated with Melksham Community Support for the senior project worker is on par with what was budgeted for this year. The budgeted figure for the year was £11,500 with an estimated spend of £14,000. The estimated spend is overinflated due to the council transferring £2,500 to the town council which is their share of the Area Board grant received for the project. Members agreed that this project should continue as it was providing residents of Melksham with a great service; therefore, £12,000, has been put into the budget for this provision for the 2024/25 year.

Melksham Emergency Support is a separate project which is designed for emergencies such as flooding or extreme snow. Nothing had been budgeted in this

financial year for this project; however, the anticipated spend is £500 for this year to come from reserves. This expenditure is for costs associated with keeping the Lamplight database system live and for the emergency phone number. For the 2024/25 financial year £7,861 has been budgeted which is for the printed fridge magnets, leaflets, hotline rental and database licence which will be covered by the grant received from SSEN.

Recommendation 3:

Community Support Costs (Including Joint Ventures):

Budgeted Expenditure for 2023/24	£67,635.00
Anticipated Expenditure for 2023/24	£71,040.00*
Proposed Expenditure 2024/25	£85,696.00**

*With £10,272.00 from reserves.

**With £28,061.00 coming from reserves.

General Fund:

The General Fund is the amount left in the council's bank account at year end, excluding reserves. The council's Reserves Policy states that it will stand at approximately one month's expenditure. At the end of the draft budget review, the General Fund stood at -£4,856 for the year ending 31st March 2024.

Resolved: The officers relook at the budget and allocate some more of the 2023/24 expenditure against either Reserves, CIL or Solar Farm funding as appropriate, to bring the General Fund at year end in line with a month's spend.

POST MEETING NOTE: This was undertaken with a revised General Fund now at £56,720.x *Now anticipated £80,110.*

TOTAL PROPOSED EXPENDITURE FOR 2024/25

Administration Costs (including office staffing)	£170,543.00
Parish Amenities Costs (incl Allotment and Bowerhill Sports Field)	£236,811.00
Community Support Costs (incl Joint Ventures)	<u>£ 85,696.00</u>
TOTAL	£493,050.00

Of this expenditure, £78,641.00 is budgeted to come from reserves, with £32,800 from CIL and £51,100 from Solar Farm Funding.

These headings do not analyse any profit or deficit against the Allotment or Sports Field account, as historically reported (although they do on the detailed budget spreadsheet) please see below the following figures for the analysis:

Allotments:

Income 2024/25	£2,882.00
Expenditure 2024/25	£2,191.00
Difference 2024/25	£ 691.00

This will inform the Asset Management Committee when considering whether the allotment rent should be increased from 1st October 2024.

Bowerhill Sports Field:

Income 2024/25	£13,225.00
Expenditure 2024/25	£34,241.00
Difference 2024/25	- £21,016.00

b) To recommend virements against Budget for 2023/2024.

The Clerk explained that as the parish council received 100% rate relief for the Sports Pavilion, the Asset Management Committee on 10th July 23 agreed for the £835 budgeted under rates to be vired into the sports field spiking budget heading. This will be done at year end.

The Clerk explained that there was still some grant budget left and; therefore, suggested in the budget spreadsheet that the £6,310 surplus be vired into the match funding reserve at year end.

Recommendation: The council make a virement of £6,310 from the grants to the community match funding reserve.

c) To recommend Budget for 2024/2025.

The council recommended the budget for 2024/25 as per above.

346/23 Precept:

a) To note news bulletin from NALC (National Association of Local Councils) advising that there will be no referendum for precept increases for town and parish councils for 2024/25.

Members noted the news bulletin advising that there will be no referendum for precept increases for town and parish councils for 2024/25.

b) To note confirmed Taxbase number for 2024/25 and that there will be no Council Tax Reduction scheme by Wiltshire Council in 2024/25 following recent consultation.

Members noted the taxbase number for 2024/25 of 2908.62.

In November 2023 Wiltshire Council had sent through some correspondence regarding some changes to its council tax reduction scheme which they were consulting on at the time. They advised that if all the proposals were implemented this would affect the taxbase figure for 2024/25; therefore, they issued a draft tax base figure and also a worst-case scenario figure and confirmed that the actual taxbase figure would be communicated on 13th December. In December 2023 Wiltshire Council confirmed that due to the amount of feedback received from the consultation they required more time to analyse the results and as such no changes have been made to the scheme for 2024/25.

c) To recommend Parish Council Precept for 2024/2025.

For the forthcoming financial year 2024/25 the following Precept calculation was

made. **Expenditure less Income = Precept**

Expenditure

Allotments	£ 2,191.00
Sports Field	£ 34,241.00
General	<u>£456,618.00</u>
Total Expenditure	£493,050.00

Plus: Funds put into Reserves	£126,595.35
TOTAL	£619,645.35

Income

Allotments	£ 2,882.00
Sports Field	£ 13,225.00 (changed from £30,725)
General	£199,405.35 (changed from £181,905.35)
Total Income	£215,512.35

Plus: Spending from reserves	£142,541.00
TOTAL	£358,053.35

Shortfall to fulfil with Precept **£261,592.00** (changed from £260,092.00)

It was noted that the precept for the current year (2023/24) was £245,271.03 with a taxbase of 2895.42 which meant that the average contribution for an average band D was £84.71.

Recommendation: The Finance Committee recommend a precept of £260,092.00 for 2024/25 against a taxbase of 2908.62. This is an increase of £14,820.97 (6%) on last year's precept. An average band D household will be contributing £89.42 for the year, an additional £4.71 on last year, which is a rise of 5.56%.

POST MEETING NOTE: The figures were double checked following the meeting, and it was discovered that although £1,500 from CIL was taken out of the budget spreadsheet under street furniture at the meeting, this didn't filter through to the CIL tab. The figures above have been added to reflect the checked spreadsheet for the Full Council to review on Monday 22nd January. This does however, change the Precept requirement by £1,500.

Revised Recommendation following correction: The Finance Committee recommend a precept of £261,592.00 for 2024/25 against a taxbase of 2908.62. This is an increase of £16,320.97 (6.65%) on last year's precept. An average band D household will be contributing £89.94 for the year, an additional £5.23 on last year, which is a rise of 6.17%.

347/23 Risk Register:

The Clerk explained that the council had to review the risk register every year and had been an advisory on the internal auditor's report. Officers had gone through the risk register in tracked changes and had detailed any necessary changes which were included in the councillor's agenda pack for this evening's meeting. The Clerk explained that the council had undertaken an exercise a few years ago to risk rate each

section; however, upon reviewing the register she did not feel any changes needed to be made because there had not been a change in circumstances since last year, such as a change of staff personnel or move to a new office. Other than the changes that officers had made to the document text, members did not feel that any changes needed to be made to any risk rating.

Recommendation: The council approve the risk register.

348/23 Internal Audit visit:

The Clerk explained that the first internal audit of this financial year took place on Wednesday 20th December and went well overall, with some observations and recommendations being made by the auditor. Provided as part of the internal auditor's report was a spreadsheet version of his comments and recommendations for officers to respond to. This had been included in the agenda pack for this evening's meeting and had been populated with responses made by officers that had already been sent back to the auditor. At the time of the audit visit, the auditor had made officers aware that some councils had experienced issues with Lloyds Bank where former councillors and employees had been reactivated as users on the Lloyds Banking system. Officers had explained that something similar had happened to the parish council, where an online banking card had been received for a former employee who had left the council around four years ago. At the time of this, officers did contact the bank to get this rectified. The internal auditor has suggested in his report that the council contact Lloyds Bank to confirm that they only have records of current authorised employees and councillors, which officers will do in due course.

Another thing that the auditor highlighted was the fact that the council had not formally reviewed or approved the bank signatories for some time, which was on this evening's agenda for members to review. This was the same for the review of the risk register, which would be undertaken at the meeting this evening. It was noted that the risk register had to be reviewed once a year and was last reviewed in January 2023, so it was now due. The council had recently approved to deposit some funds in the CCLA Public Sector Deposit Fund and, as such, would need to update the investment policy accordingly to reflect what was being done, which was on the agenda for this evening. The list of Bowerhill Sports Field fees and chargers was not published on the council's website at the time of the audit; this has now been published under the parish amenity section on the website.

During the visit, the auditor reviewed the parish council's tenancies and leases. He highlighted the fact that the parish council did not have a current lease agreement in place for the allotments as the land was owned by a farmer. In exchange for the allotment land, the farmer uses parish council owned land for farming, so in effect, these are netted off against each other. The Clerk advised that there was a Farm Business Tenancy between the parish council and the farmer; however, this had now expired. At the time of this, the council did take legal advice; however, it was agreed not to sign a new tenancy and let the agreement tick over with the same terms. It was noted that the parish council had first refusal registered with the Land Registry for Briansfield Allotments site if the land was put up for sale; however, the auditor did not feel this necessarily provided the council with a lot of protection as the purchase price could be considerably higher than the council may wish to pay. The auditor has recommended that the council seek formal legal advice on this matter. This is

something that sits better with the Asset Management Committee and; therefore, will be put on the agenda for that meeting to consider on 5th February. The only other matter highlighted at the audit concerning land was the fact that the council still needed to register the Shaw Village Hall land with the Land Registry. This was an action that officers still had to do.

349/23 Bank Signatories: To confirm bank signatory arrangements for the council's bank accounts:

The Clerk explained that this had been an observation on the auditor's report, and although it was listed in the council's scheme of delegation that all finance committee members were bank signatories, the council needed to formally minute who their bank signatories were. It was noted that the council's current procedure was for any two of the finance committee members to sign off and authorise the accounts. For Lloyds Bank no bank payments are set up and as such no finance member has access to the account, they are only able to sign cheques. For Unity Trust Bank the finance members can view the account and authorise payments but are unable to set a payment up.

Both the Clerk and Finance & Amenities Officer were listed on both of the council's bank accounts. For Lloyds, they are only able to view the account with no facility to set payments up or sign cheques, and on Unity Trust Bank they can view and set up payments but are unable to authorise any payments

Recommendation: The council confirm the bank signatories are as follows:

Councillor John Glover
Councillor Alan Baines
Councillor Robert-Shea Simonds
Councillor Richard Wood
Councillor David Pafford
Councillor Shona Holt
Councillor John Doel

350/23 Investments:

- a) **To review and amend investment policy to reflect the fact that the council is commencing investment with the CCLA (Churches, Charities and Local Authorities).**

Following the decision made by the Full Council in December 2023 to transfer funds into the CCLA Public Sector Deposit Fund, the investment policy needs to be amended to reflect this. Officers had suggested the following amendment to 2.3iii: '**All investments will be made in UK banks and building societies *and by appointing Charities, Churches and Local Authorities Investment Management Ltd. (CCLA), for investment of surplus funds into the Public Sector Deposit Fund (PSDF).***' Officers had made a further change to the second paragraph under section 2.3vi which states; 'For prudent management of its balances, the Parish Council, maintaining sufficient levels of security and liquidity, will adopt a policy whereby funds which are likely to be surplus for up to three months can be invested in short term deposits with one or more of the UK major clearing banks, and/or building societies ***and/or the CCLA.***'

Members were happy with the changes made to the investment policy.

Recommendation: The council approve the amendments to the investment policy as detailed above.

b) To review CCLA Public Sector Deposit Fund application form and approve signatory and authorisation councillors and officers.

The Clerk explained that as part of the Public Sector Deposit Fund application form, the council had to formally minute the approval of their signatories and authorisation councillors and officers. Members agreed that it should be the seven Finance Committee Councillors and both the Clerk and Finance & Amenities Officer which was the same as the mandate set up with the council's bank accounts.

For clarity, the following councillors and officers should be listed on the public sector deposit fund:

Councillors:

Councillor John Glover
Councillor Alan Baines
Councillor Robert-Shea Simonds
Councillor Richard Wood
Councillor David Pafford
Councillor Shona Holt
Councillor John Doel

Officers:

Teresa Strange (Clerk & Responsible Financial Officer)
Marianne Rossi (Finance & Amenities Officer)

Recommendation: The councillors and officers as listed above should be included on the CCLA Public Sector Deposit Fund.

c) To agree buffer amount to keep in each bank account to cover direct debits and standing orders.

The Clerk explained that the finance risk assessment says that each council bank account should have a £5,000 buffer in case of any unexpected expenditure. As the council were transferring all of their funds into the CCLA Public Sector Deposit Fund (PSDF) queried whether they were still happy with this buffer amount left in both the Lloyds and Unity Current accounts. It was considered that because the money in the PSDF was easy access, members agreed that a buffer of £5,000 should be left in both of the council's bank accounts.

Recommendation: The council leave a £5,000 buffer in both of the council's current accounts in case of any unexpected expenditure between Full Council meetings.

d) To note that the parish council are eligible under the FSCS (Financial Services Compensation Scheme) threshold.

The Clerk explained that the council was currently eligible under the FSCS for their funds in a bank account. It was noted that the FSCS threshold was currently £85,000. The Clerk advised that in the last financial year (2022/23) the council was not covered by this scheme due to the amount of income which was budgeted. It was noted that each year the council has to confirm that their budget is less than 500,000 Euros (£428,901) to be eligible for the scheme. While the council is eligible in this financial year, the Clerk warned members that if the council's income increased it may take the council over the threshold and; therefore, ineligible in other financial years.

The Clerk wished to make members aware that the council were not covered by the FSCS for the CCLA Public Sector Deposit Fund.

Members noted this.

351/23 To note advice received on providing grant funding to churches, following recent Levelling Up and Regeneration Bill

The Clerk advised that she had recently received some information following the levelling up bill on grant funding to churches. The advice received was not clear as to whether parish and town councils could now provide grant funding to churches. The Clerk took the opportunity during the internal auditor's visit to query him on his thoughts on this and he replied to say that if councils were now able to fund churches NALC (National Association of Local Councils) would have sent out a Legal advice note to councils. The Clerk confirmed that she had not received any advice from NALC on this matter.

Members acknowledged the information received around the recent levelling up bill relating to grant funding to churches; however, as there had been no official advice note sent out to councils on whether they could now fund churches they could only note this until further advice is received on this.

352/23 To note abrupt end of Bowerhill Sports Field waste contract and subsequent new contract put in place with Grist

The Clerk explained that at the last Asset Management meeting, officers were tasked with submitting a formal complaint to the waste contractor due to continuous issues with service. This action was undertaken; however, officers did not receive a reply to the complaint within the time frame they had detailed in the complaint letter. Because waste bags were stacking up outside of the bins in the pavilion car park, this was attracting rats, which the council was receiving complaints from hirers about. As officers had not received any reply to the formal complaint, they contacted the waste contractor by phone and got put through to the retention team, who explained that they were unable to take the waste due to the amount of dog waste it contained. A member of the retention team arranged to come out to the site with the collection crew to discuss the issue with officers. As a result of this site visit, the contractor confirmed that

they would be unable to take the amount of dog waste in the rubbish and, as a result, have terminated the contract without any penalty to the parish council.

As the contract was terminated without any notice, this left the pavilion without any commercial waste bins or collection, so officers contacted two waste companies to provide quotations for this service. For service continuity, the Clerk, in conjunction with the Chair of Asset Management, Councillor Baines, and Acting Council Chair Councillor Pafford (Councillor Glover was on holiday), made the decision to appoint Grist Environmental as the council's waste contractor. The agreement with Grist Environmental is as follows:

2x 1100l General Waste bins- £28 + VAT per empty- collection on a fortnightly basis
Daily rental is 5p+ VAT per day
Maximum weight 70kg
15p per kilo for excess weight

There is no contract length, the service can be stopped at any time; the council would just need to give the contractor 30 days' notice.

Members noted this.

353/23 To consider additional charges for the Campus and Pavilion broadband and line rental to cover equipment in case of an issue.

The Clerk explained that the council had recently received a letter from their broadband and line rental provider to offer cover for equipment in case of a fault. In the letter, it explained that BT Openreach was responsible for maintaining the phone network that our provider supplies to the council. This means that it is the responsibility of BT Openreach to send out an engineer when a fault occurs within the network. If the issue lies with the parish council's equipment, all charges will be passed on to the council, the cost for a call-out alone is £192 including VAT and £144 including VAT per hour thereafter. As a result of this, Onebill has implemented a solution to safeguard customers from any unexpected charges by introducing a business assurance scheme. The cost to the parish council will be £6.29 plus VAT per site per month which guarantees that all line charges will be fixed without any call-out charges or hourly fees etc.

The Clerk explained that this type of cover was with the previous provider to provide service continuity. As this is an increase to a direct debit payment the Clerk wanted to draw members' attention to the additional fees. Members agreed that this would be a good way forward to ensure that the council doesn't receive any unexpected costs if there was any breakdown with the council's line and broadband equipment.

Recommendation: The council approve the cost of £6.29 plus VAT per month for business assurance cover for both the Campus Office and Pavilion.

Meeting closed at 21.49pm

Signed.....
Chairman, Monday 22nd January 2024

From: [Teresa Strange](#)
To: ["Committee Clerk"](#)
Cc: [Hayley Bell](#); [Marianne Rossi](#)
Subject: RE: East Melksham Community Centre
Date: 20 December 2024 11:51:00
Attachments: [s106 for East Melksham Community Centre.pdf](#)
[image001.png](#)

Thanks Andrew

I listened to that part of your meeting as Fran suggested, as it factored into our comments we submitted on Blackmore Farm – and this is useful for our review as part of the Finance Committee on 6th Jan.

I thought that the meeting said that you had £600k+ which is the £500k in the s106 index linked? And £315k from Melksham Without PC so you have at least £915k?

I have looked up the s106 that you discussed, and its attached – to save you looking (ignore the last page, its picked that up in error), what we are interested in is any side agreement that you had with Wiltshire Council about what the £600k was to be spent on? When we had the similar amount for Berryfield Village Hall we had a side agreement with WC that listed what it could and could not be spent on.

Thanks very much, yes, we aim to finish today and come back on Monday 6th Jan – Merry Christmas to you too!

See you in the new year,

All the best, Teresa

From: Committee Clerk <committee.clerk@melksham-tc.gov.uk>
Sent: 20 December 2024 11:18
To: Locum <locum@melksham-tc.gov.uk>; Hayley Bell <hayley.bell@melksham-tc.gov.uk>; Teresa Strange <clerk@melkshamwithout-pc.gov.uk>; Marianne Rossi <admin@melkshamwithout-pc.gov.uk>
Subject: East Melksham Community Centre

Hi all.

Just putting the finishing touches to Ec Dev minutes and this is a summary of their discussions on the East Melksham Community Centre.

'Members discussed the question of Community Centre and felt that two medium sized halls, one inside Melksham East (Melksham Town Council) and one outside of Melksham East (Melksham Without Parish Council). It was noted that over £500000 was held for a community centre project within Melksham Town boundaries and it was hoped that Melksham Without Parish Council would be able to find land and funding for a second community centre.'

The committee asked if we could share with councillors and Melksham Without where we are with the project and the funding. I sent the solicitors a map showing the area we were looking at but I don't know if it has got any further.

Teresa and Marianne – Understand today is your last before the holidays. Hope you both have a Merry Christmas and a Happy New Year.

Andrew

Andrew Meacham
Committee Clerk

T: (01225) 704187

E: committee.clerk@melksham-tc.gov.uk

I: www.melksham-tc.gov.uk

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THIS AGREEMENT is made the 13TH day of DECEMBER 2022

BETWEEN

1. **MELKSHAM WITHOUT PARISH COUNCIL** of The Sports Pavilion, Westinghouse Way, Bowerhill, Melksham SN12 6TL (**The Parish Council**) and
2. **MELKSHAM TOWN COUNCIL** of the Town Hall, Melksham, Wiltshire SN12 6ES (**The Town Council**)

RECITALS

1. The Parish Council is holding the sum of £315,029.94 (**the Sum**) in respect of Community Infrastructure Levy (CIL) paid to them relating to a development known as land east of Spa Road Melksham (**the Development**)
2. Following a Community Governance review the Development now forms part of Melksham Town
3. The Parish Council has agreed to pay the Sum to the Town Council on the terms of this Agreement

OPERATIVE PROVISION

1. In consideration of the covenants given by the Town Council in clause 2 of this Agreement the Parish Council agrees to pay the sum to the Town Council
2. The Town Council acknowledges receipt of the Sum and covenants with the Parish Council as follows :-
 - 2.1 To use the Sum only in connection with the provision of a community centre in the vicinity of the Hunters Wood/The Acorns development (**the Project**)
 - 2.2 If it proves not to be feasible to build the Project, the Town Council will work with the Parish Council to decide how the Sum shall be spent
 - 2.3 Until the Sum is expended on the Project as provided in clause 2.1 to retain the Sum as a separate amount in the accounts of the Town Council and not to use the same for any purpose other than the Project as provided in this Agreement or as authorised by the Parish Council
 - 2.4 In the event that it is not possible to carry out the Project or all the Sum is not expended on the Project within 3 years of the date of the completion of the Development by the erection of the number of permitted dwellings to so advise the Parish Council and if they so demand to repay the Sum or the balance thereof together with any accrued interest to the Parish Council on demand
 - 2.5 To provide such information with regard to the Project and the expenditure on the same as the Parish Council shall reasonably require from time to time.

EXECUTED as a DEED by MELKSHAM WITHOUT PARISH COUNCIL acting by two Councillors in the presence of the Clerk :-

Clerk

T. Strange

TERESA STRANGE, CLERK.

Councillor

J.C. Glover

J.C. GLOVER

Councillor

M. Morris

EXECUTED as a DEED by MELKSHAM TOWN
COUNCIL acting by two Councillors in the

presence of the Clerk :-

S. Mortimer Councillor

Peaves Councillor

Clerk

DEPUTY TOWN CLERK

PC Clout

Teresa Strange
Clerk Melksham Without Parish Council
1st Floor : Community Centre
Market Place
MELKSHAM
SN12 6ES

YOUR REF RST/40755.012
OUR REF Butler House
REPLY TO 01483 284567
Roger.taylor@wellerslawgroup.com
T
E 141174 East Horsley
DX 7th November 2022
DATE

Dear Teresa,

Melksham Town Council – CIL payments

As you are aware I drafted an Agreement between the Parish and the Town Council to give effect to the proposed arrangement regarding the CIL money that you are holding in connection with the Spa Road development.

The Town council have signed the Agreement and I enclose the same for execution by the Parish Council.

If there are any queries please contact me.

Yours sincerely



Roger Taylor
Wellers Hedleys

Email: roger.taylor@wellerslawgroup.com



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From: [Teresa Strange](#)
To: [Evans, Debbie](#)
Subject: Date of completion for 14/10461/OUT East of Melksham (Hunters Wood/The Acorns)
Date: 20 December 2024 13:21:00

Hi Debbie

Would you be able to give me the date of completion of this development please. As you are aware, there is a legal agreement between Melksham Without Parish Council and Melksham Town Council for the c£315k CIL from this development to build a community centre, and its expiration date is based on 3 years from the completion date, hence the question as to when that is.

Have a lovely Christmas break,

With many thanks, Teresa

Teresa Strange
Clerk & Responsible Financial Officer
Melksham Without Parish Council
First Floor
Melksham Community Campus
Market Place, Melksham
Wiltshire, SN12 6ES
01225 705700
www.melkshamwithout-pc.gov.uk

ADVANCE NOTICE OF LEAVE:

The parish council office will close for the Christmas break on Friday 20th December and re-open on Monday 6th January.

Wellbeing Statement I may send emails outside office hours but never with any expectation of response. Please just get back to me when you can within your own working hours. Thank you.

Want to keep in touch?

Follow us on facebook: [Melksham Without Parish Council](#) or [Teresa Strange \(Clerk\)](#) for additional community news

On X: [@melkshamwithout](#)

On Instagram: [melkshamwithoutpc](#)

On LinkedIn: [Melksham Without Parish Council](#)

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DATED 22 SEPTEMBER 2016

between

JILLIAN PATRICIA CHURCH AND JOHN CHARLES STAINER (1)

and

JILLIAN PATRICIA CHURCH (2)

and

JILLIAN PATRICIA CHURCH, JOHN CHARLES STAINER AND RICHARD DAVID STAINER (3)

and

WILTSHIRE COUNCIL (4)

and

HALLAM LAND MANAGEMENT LIMITED AND
J S BLOOR (SWINDON) LIMITED (5)

Deed under Section 106 of the Town and Country Planning Act 1990
and all other enabling powers

relating to Land at East of Spa Road, Melksham

Head of Legal Services
Wiltshire Council
County Hall
Bythesea Road
Trowbridge
Wiltshire
BA14 8JN
Ref: 110084

achieve these objectives

“Community Hall”

means a community hall to be constructed to the Community Hall Completion Standard in accordance with a Reserved Matters Approval relating to the Community Hall Land

“Community Hall Completion Standard”

means the completion of the main structural elements of the Community Hall together with mechanical and electrical finishes and floors ceilings lighting ventilation and power and the installation of reasonable toilet and kitchen facilities in accordance with the Community Hall Specifications to be submitted for Reserved Matters Approval

“Community Hall Land”

means the land identified as land for a Community Hall being 0.1 hectares in area and in the approximate location as shown on Plan 1

“Community Hall Specifications”

means the specifications and drawings to be submitted and agreed as part of the Reserved Matters Approval and which shall be in broad accordance with the drawing and specification appended to this Deed at Annex 4

“Compensatory Offsite Ecology Contribution”

means the sum of one hundred and eighty five thousand five hundred and sixteen pounds (£185,516) contributing towards the installation of new gates on the rights of way that cross the site, a vehicular access gate in the north-eastern corner of the site for maintenance, pond restoration, hedgerow planting and wildflower meadow creation.

“Complete”

means practically complete to the Community Hall Completion Standard save for snagging defects as certified by the Owners’ architect or such other competent person as may be

Schedule 8 – Community Hall

The Owners covenant with the Council:

1. To submit a Reserved Matters Application or a full planning application (following pre-application negotiations with the Council as to the contents of the reserved matters application or planning application) for the Community Hall no later than six (6) months from the date of the Commencement of Development and thereafter to use reasonable endeavours to procure the grant of reserved matters approval or planning permission for the Community Hall.
2. If the Reserved Matters Approval or planning permission for the Community Hall is granted by the date of the Occupation of the 300th Residential Unit then the Owners shall not cause or permit the Occupation of more than 400 of the Residential Units unless and until the Community Hall has been constructed and completed to the Community Hall Completion Standard
3. If the Reserved Matters Approval or planning permission for the Community Hall is granted by the date of the Occupation of the 300th Residential Unit then the Owners shall not cause or permit the Occupation of more than 400 of the Residential Units unless and until the Owners have offered to transfer the Community Hall and the Community Hall Land to the Council's Nominee
4. If the Reserved Matters Approval or planning permission for the Community Hall has not been granted by the date of the Occupation of the 300th Residential Unit so that the Community Hall is not to be constructed by the Owners then the Owners shall not cause or permit the Occupation of more than 300 of the Residential Units unless and until the Owners have paid the Community Facilities Contribution to the Council and offered to transfer the Community Hall Land to the Council's Nominee and the obligations in paragraphs 1-3 of this Schedule 8 shall cease once such payment is made

- 1.8 The Council shall not use the Community Hall (or any relevant part) or allow or suffer it (or any relevant part) to be used at any time other than as a Community Hall for Community Uses.
- 1.9 To pay any refund due of either the Primary School Contribution of the Secondary School Contribution in accordance with the terms of paragraph 7 of Schedule 4 and paragraph 5 of Schedule 5
- 1.10 To enter into the supplemental S106 deed as required pursuant to clause 4 as local planning authority

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Wiltshire Council

**SECTION 106 SIDE AGREEMENT RELATING TO
THE CONSTRUCTION OF A VILLAGE HALL IN THE PARISH OF MELKSHAM
WITHOUT, WILTSHIRE**

between

WILTSHIRE COUNCIL

and

MELKSHAM WITHOUT PARISH COUNCIL

IKEN: 138258

PARTIES

- (1) **WILTSHIRE COUNCIL** of County Hall, Bythesea Road, Trowbridge, Wiltshire, BA14 8JN (**Wiltshire Council**)
- (2) **MELKSHAM WITHOUT PARISH COUNCIL** of Sports Pavilion, Westinghouse Way, Bowerhill, Melksham, Wiltshire. SN12 6TL (**Melksham Without Parish Council**)

BACKGROUND

- (A) Wiltshire Council is the local planning authority for the purposes of the Town and Country Planning Act 1990 for the area in which the Land is situated.
- (B) Wiltshire Council has received the Village Hall Contribution from the Payer in two parts.
- (C) Wiltshire Council has paid Melksham Without Parish Council the sum of £136.45 this typo needs amending, (One hundred and thirty six thousand, four hundred and fifty pounds) as the first part of the Village Hall Contribution on 07 May 2021.
- (D) The Village Hall Land was transferred to Melksham Without Parish Council by Bellway Homes Limited on 27 October 2021.
- (E) The parties seek to enter into this agreement to allow Melksham Without Parish Council to complete the Works.
- (F) In consideration of Melksham Without Parish Council using the Contribution and indemnifying Wiltshire Council in respect of any liabilities relating to the Contribution contained within the Section 106 Agreement, Wiltshire Council will transfer the Contribution to Melksham Without Parish Council.

AGREED TERMS

1. INTERPRETATION

- 1.1 The definitions and rules of interpretation in this clause apply in this agreement.

Authorised Representative: means the persons respectively designated as such by the parties, the first such persons being set out in Schedule 4 to this agreement

Contribution: means sum of £425, 997.78 (four hundred and twenty five thousand, nine hundred and ninety seven thousand pounds and seventy eight pence) being the second and final part of the Village Hall Contribution;

Controller has the meaning given to it in the UK GDPR;

Data Protection Legislation means the UK GDPR, the Data Protection Act 2018 and any other relevant national laws implementing, supplementing or relating to the derogation from the UK GDPR, and any formal guidance or codes of conduct issued by the Information Commissioner's Office (or other competent authority) in each case as amended, superseded or replaced from time to time;

DPA 2018 means the Data Protection Act 2018;

Interest: means interest at the rate of 4% above the base lending rate of the HSBC Bank Plc from time to time;

Land: means the land East of Semington Road, Melksham, Wiltshire shown edged red on Plan 1;

Losses: means all claims, liabilities, reasonable costs and reasonable expenses (including reasonable legal expenses).

Payer: Those who have made payments of the Contribution to Wiltshire Council under the Section 106 Agreements;

Personal Data has the meaning given to it in the UK GDPR;

Plan 1: means the plan defined as the Plan in the Section 106 Agreement;

Plan 2: means the plan attached at Schedule 1 to this agreement;

Processor has the meaning given to it in the UK GDPR;

Prohibited Act: means:

1.1.1 offering, giving or agreeing to give to any servant of Wiltshire Council any gift or consideration of any kind as an inducement or reward for:

- (a) doing or not doing (or for having done or not having done) any act in relation to the obtaining or performance of this agreement or any other contract with Wiltshire Council; or
- (b) showing or not showing favour or disfavour to any person in relation to this agreement or any other contract with Wiltshire Council;

1.1.2 entering into this agreement or any other contract with Wiltshire Council where a commission has been paid or has been agreed to be paid by Melksham Without Parish Council or on its behalf, or to its knowledge, unless before the relevant contract is entered into particulars of any such commission and of the terms and conditions of any such contract for the payment thereof have been disclosed in writing to Wiltshire Council;

1.1.3 committing any offence:

- (a) under the Bribery Act;
- (b) under legislation creating offences in respect of fraudulent acts; or
- (c) at common law in respect of fraudulent acts in relation to this agreement or any other contract with Wiltshire Council; or

defrauding or attempting to defraud or conspiring to defraud Wiltshire Council

Purpose: means the construction of a village hall on the Village Hall Land to the Village Hall Specifications as more particularly described in the S106 Agreement..

Section 106 Agreement: means an agreement dated 16 May 2017 a copy of which is attached at Schedule 2.

Section 106 Restrictions: means all those conditions contained in the Section 106 Agreement which apply to Wiltshire Council regarding the use of the Village Hall, Village Hall Land and the Village Hall Contribution.

UK GDPR: means the retained EU law version of the General Data Protection Regulation (EU) 2016/679), as incorporated into UK law under section 3 of the European Union (Withdrawal) Act 2018 and as defined in the Data Protection, Privacy and Electronic Communications (Amendments etc) (EU Exit) Regulations 2019, as amended, updated or replaced from time to time;

Village Hall Contribution: means the sum received by the Council on 11 November 2021 in accordance with Paragraph 4(b) of Schedule 4 of the Section 106 Agreement.

Village Hall Land: means the area of land transferred to Melksham Without Parish Council on 27 October 2021 with Title Number WTXXXXXX shown edged red on Plan 2.

1	Title number(s) out of which the property is transferred WT433346
2	Other title number(s) against which matters contained in this transfer are to be registered

Working Days: means any day from Monday to Friday (inclusive) which is not Christmas Day, Good Friday or any statutory Bank Holiday.

Works: means the works to deliver the Purpose;

- 1.2 Clause, schedule and paragraph headings shall not affect the interpretation of this agreement.
- 1.3 A person includes an individual, corporate or unincorporated body (whether or not having separate legal personality) and that person's legal and personal representatives, successors or permitted assigns.
- 1.4 A reference to a company shall include any company, corporation or other body corporate, wherever and however incorporated or established.
- 1.5 Words in the singular shall include the plural and vice versa.
- 1.6 A reference to one gender shall include a reference to the other genders.
- 1.7 A reference to a statute or statutory provision is a reference to it as it is in force for the time being, taking account of any amendment, extension, or re-enactment and includes any subordinate legislation for the time being in force made under it.
- 1.8 A reference to writing or written includes faxes but not e-mail.
- 1.9 References to clauses and schedules are to the clauses and schedules of this agreement; references to paragraphs are to paragraphs of the relevant schedule to this agreement.

1.10 Where there is any conflict or inconsistency between the provisions of the agreement, such conflict or inconsistency shall be resolved according to the following order of precedence:

1.10.1 the clauses of the agreement;

1.10.2 the schedules to this agreement.

2. **WILTSHIRE COUNCIL OBLIGATIONS**

2.1 Wiltshire Council shall transfer the Contribution to Melksham Without Parish Council within 28 Working Days of receipt of an invoice in accordance with clause 3.1.1.

3. **MELKSHAM WITHOUT PARISH COUNCIL OBLIGATIONS**

3.1 Melksham Without Parish Council shall:

3.1.1 raise an invoice for the Contribution on completion of this agreement;

3.1.2 use the Contribution only for the Purpose and to the reasonable satisfaction of Wiltshire Council;

3.1.3 complete the Works to the reasonable satisfaction of Wiltshire Council; not for the agreement, but how will this be done? Site visit?

3.1.4 maintain the Works to the reasonable satisfaction of Wiltshire Council;

3.1.5 use their reasonable endeavours to permit in perpetuity public access to Village Hall, Village Hall Land and any other land that has benefited from the use of the Contribution until such times as that land is obsolete, closed or disposed of;

3.1.6 place the Contribution in an interest-bearing account from which it and any interest accrued thereon can be identified annually;

3.1.7 in the event that the Contribution or any Interest accrued thereon has not been expended or committed by 11 October 2021 date needs updating, current building handover date is mid August 22 but might be delay it shall be repaid to Wiltshire Council on written demand.

3.1.8 in the event that the Contribution or any Interest accrued thereon has not been expended or committed in accordance with this agreement and/or any other document referred to in it, it shall be repaid to Wiltshire Council on written demand.

3.1.9 within 10 Working Days of any reasonable written request by Wiltshire Council to provide information on the amount of the Contribution held, the interest accrued, the amount expended and the purposes on which it has been expended.

4. **WARRANTIES**

4.1 Each party represents and warrants to the other that following its own investigations, it has full capacity and authority, and all necessary consents, licences and

permissions to enter into and perform its obligations under this agreement and that it has not committed a Prohibited Act.

- 4.2 Save as expressly provided in this agreement or any of the documents referred to in it, no representations, warranties or conditions are given or assumed by Wiltshire Council in respect of any information which is provided to Melksham Without Parish Council by Wiltshire Council and any such representations, warranties or conditions are excluded, save to the extent that such exclusion is prohibited by law.
- 4.3 Nothing in this clause shall limit or exclude the liability of Wiltshire Council or Melksham Without Parish Council for fraud or fraudulent misrepresentation.

5. **INDEMNITIES**

- 5.1 Melksham Without Parish Council shall indemnify and keep indemnified Wiltshire Council against all Losses incurred by Wiltshire Council to the extent that such Losses arise as a result of:
 - 5.1.1 Melksham Without Parish Council's breach of this agreement and any other document referred to in it;
 - 5.1.2 any fraudulent or negligent act or any Prohibited Act committed by Melksham Without Parish Council, its agents or contractors; and/or
 - 5.1.3 any breach of the Section 106 Restrictions.

6. **DISPUTE RESOLUTION**

- 6.1 In the event of any complaint or dispute arising between the parties in relation to this agreement, the matter should first be referred for resolution to the Authorised Representative of each party (or their nominated representatives).
- 6.2 Should the complaint or dispute remain unresolved within 14 days of the matter first being referred to each Authorised Representative in accordance with clause 5.1, either party may refer the matter to an Executive Director of Wiltshire Council and the Chairman of Melksham Without Parish Council with an instruction to attempt to resolve the dispute by agreement within 28 days, or such other period as may be mutually agreed by Wiltshire Council and Melksham Without Parish Council.
- 6.3 In the absence of agreement under clause 5.2, the parties may seek to resolve the matter through mediation under the CEDR Model Mediation Procedure (or such other appropriate dispute resolution model as is agreed by both parties). Unless otherwise agreed, the parties shall bear the costs and expenses of the mediation equally.

7. **DATA PROTECTION**

- 7.1 Both parties shall comply with all applicable requirements of the Data Protection Legislation. This clause is in addition to, and does not remove or replace, a party's obligations under the Data Protection Legislation.
- 7.2 The parties shall comply with their respective obligations set out in Schedule 3 (Data Protection).

- 7.3 Each party shall ensure that it does nothing knowingly or negligently which places the other party in breach of Data Protection Legislation.
- 7.4 The provisions of this clause and Schedule 3 (Data Protection) shall apply during the term of this agreement and indefinitely after its expiry.

8. **GENERAL**

- 8.1 This agreement and the other documents referred to in it contain the whole agreement between the parties and supersedes and replaces any prior written or oral agreements, representations or understandings between them. The parties confirm that they have not entered into this agreement on the basis of any representation that is not expressly incorporated into this agreement. Nothing in this clause shall exclude liability for fraud or fraudulent misrepresentation.
- 8.2 No forbearance or delay by either party in enforcing its rights will prejudice or restrict the rights of that party and no waiver of any such rights or of any breach of any contractual terms will be deemed to be a waiver of any other right or of any later breach.
- 8.3 Nothing in this agreement will be construed as constituting or evidencing any partnership, contract of employment or joint venture of any kind between the parties or as authorising one party to act as agent for the other. No party will have authority to make representations for, act in the name or on behalf of or otherwise to bind the other party in any way.

9. **VARIATION**

- 9.1 No variation of this agreement will be valid unless recorded in writing and signed by or on behalf of each of the parties to this agreement.

10. **CUMULATION OF REMEDIES**

- 10.1 Subject to the specific limitations set out in this agreement, no remedy conferred by any provision of this agreement is intended to be exclusive of any other remedy except as expressly provided for in this agreement and each and every remedy shall be cumulative and shall be in addition to every other remedy given there under or existing at law or in equity by statute or otherwise.

11. **SEVERANCE**

- 11.1 If any provision (or part of a provision) of this agreement is or becomes invalid, illegal or unenforceable, it shall be deemed modified to the minimum extent necessary to make it valid, legal and enforceable. If such modification is not possible, the relevant provision (or part of a provision) shall be deemed deleted. Any modification to or deletion of a provision (or part of a provision) under this clause shall not affect the legality, validity and enforceability of the rest of this agreement.

12. **THIRD PARTY RIGHTS**

- 12.1 Except as expressly provided in this agreement, a person who is not a party to this agreement has no right under the Contracts (Rights of Third Parties) Act 1999 to enforce or enjoy the benefit of any term of this agreement. This does not affect any right or remedy of a third party which exists, or is available, apart from that Act.
- 12.2 The rights of the parties to rescind or agree any amendment or waiver under this deed are not subject to the consent of any other person.

13. **NOTICES**

- 13.1 Notices shall be in writing, and shall be sent to the other party marked for the attention of the person at the address set out for such party in this agreement. Notices may be sent by first-class mail or facsimile transmission provided that facsimile transmissions are confirmed within twenty-four (24) hours by first-class mailed confirmation of a copy. Correctly addressed notices sent by first-class mail shall be deemed to have been delivered seventy-two (72) hours after posting and correctly directed facsimile transmissions shall be deemed to have been received instantaneously on transmission provided that they are confirmed as set out above.

14. **COUNTERPARTS**

- 14.1 This agreement may be executed in any number of counterparts, each of which when executed shall constitute a duplicate original, but all the counterparts shall together constitute one agreement.
- 14.2 No counterpart shall be effective until each party has executed at least one counterpart.

15. **GOVERNING LAW AND JURISDICTION**

- 15.1 This agreement will be governed by and interpreted in accordance with the law of England and Wales.
- 15.2 Each party irrevocably submits to the exclusive jurisdiction of the courts of England and Wales over any claim or matter arising under or in connection with this agreement.

In witness whereof this agreement is executed as a deed and delivered on the date stated at the beginning of this agreement.

EXECUTED as a DEED
By affixing of the COMMON SEAL of
WILTSHIRE COUNCIL

in the presence of:

.....
Authorised Officer

EXECUTED as a DEED
By affixing of the COMMON SEAL of
MELKSHAM WITHOUT PARISH
COUNCIL

in the presence of:

.....
Authorised Officer

DRAFT

Schedule 1 – Plan 2

DRAFT

Schedule 2 – Section 106 Agreement

DRAFT

Schedule 3 – Data Protection

1 Data Processing

- 1.1 As at the Commencement Date, Wiltshire Council has determined that the performance of this agreement does not require disclosure of Personal Data.
- 1.2 Neither party shall disclose any Personal Data to the other party in connection with this agreement.
- 1.3 The parties acknowledge that each of them retains the role of Controller only for their respective organisation in connection with this agreement.
- 1.4 In the event that Wiltshire Council determines that disclosure of Personal Data is required for the proper performance of this agreement, before either party makes any such disclosure:
- 1.4.1 the parties shall co-operate in good faith to review relevant requirements;
 - 1.4.2 should Wiltshire Council determine that changes to the terms of this Schedule 3 are necessary to ensure compliance with Data Protection Legislation (the **Required Changes**), Wiltshire Council will provide at least one month's written notice to Melksham Without Parish Council of the Required Changes (such notice to be given in accordance with clause 12 (Notices)). Melksham Without Parish Council will upon receipt of such notice confirm that it will accept these changes; and
 - 1.4.3 Melksham Without Parish Council shall enter into such further agreements relating to compliance with Data Protection Legislation as Wiltshire Council may reasonably require.

Schedule 4 – Authorised Representatives

1.1 AUTHORISED REPRESENTATIVES

(a) Wiltshire Council's Authorised Representative:

Head of Development Control, Wiltshire Council, County Hall, Bythesea Road, Trowbridge. BA14 8JN

(b) Melksham Without Parish Council Authorised Representative:

Parish Clerk and Responsible Finance Officer, Melksham Without Parish Council, Sports Pavilion, Westinghouse Way, Bowerhill, Melksham, Wiltshire. SN12 6TL.

DRAFT

Clerk's Note re the General Fund & Reserves Policy

The Clerk has always struggled with this, as if you follow the premiss of Precept is expenditure, less income then your carry forward should be zero. We have discussed with the Internal Auditor and it does include movements to reserves in that precept calculation and therefore any general, ie not earmarked or ringfenced, reserves would count as the General Fund/Reserve.

I have looked up the JPAG guidance, which is in your pack (from when you looked at it in May 24) and says:

“General Reserve

5.33 **The general reserve of an authority comprises of its cash flow and contingency funds** to cover unexpected inflation, unforeseen events and unusual circumstances.

5.34 The generally accepted recommendation with regard to the appropriate minimum level of a small authority's general reserve is that this should be maintained at **between three and twelve months of net revenue expenditure.”**

Therefore, I think you should be including your non earmarked and non ringfenced reserves in your General Reserve calculation, and not just the carry forward figure at year end.

So:

I have included in your packs, the reserves analysis from year end, and you can see the contingency column, and you could also use any that are not committed or ringfenced.

Therefore:

In your Reserves Policy, it should say that you will hold between three and twelve months of net revenue expenditure.

This Guide is issued by JPAG and jointly published by:



JOINT PANEL ON ACCOUNTABILITY AND GOVERNANCE (JPAG) PRACTITIONERS' GUIDE

- virements (transfers between budget lines) are permitted but not required - they should be used to clarify the situation of the authority alongside budget variances arising from unforeseen circumstances.

Investments:

- 5.29. Most authority reserves are held in instant or notice bank accounts or other short-term investments (see paragraph 2.22 for a definition). Occasionally, circumstances necessitate authorities to make other types of investment, for example when saving for a future capital project or while deciding how to apply the proceeds of an asset sale or a donation. ✓
- 5.30. In deciding whether it is appropriate to make long-term investments, the authority should follow the Ministry Guidance on local government investments.

Reserves:

- 5.31. As with any financial entity, it is essential that authorities have sufficient reserves (general and earmarked) to finance both their day-to-day operations and future plans. ✓
- 5.32. Smaller authorities have no specific right to accumulate funds via the precept. All reserves should be reviewed and justified regularly (i.e. at least annually). It is good practice to transparently publish both the level and rationale of all reserves. ✓

General reserves:

MWPC reserves policy states 1 months as the council have reserves that could be used in the event that they were needed. At the 23/24 year end the general fund stands at c£58k which is at least one months worth of running costs.

- 5.33. The general reserve of an authority comprises its cash flow and contingency funds to cover unexpected inflation, unforeseen events and unusual circumstances.
- 5.34. The generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure.
- 5.35. The reason for the wide range is to cater for the large variation in activity level between individual authorities. The smaller the authority, the closer the figure may be to 12 months expenditure, the larger the authority, the nearer to 3 months. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve.
- 5.36. In all of this it is important that each authority adopt, as a general reserve policy, the level appropriate to their size, situation, risks and plan their budget so as to ensure that the adopted level is maintained. Consideration of the minimum level of reserves requires not only consideration of level of income and expenditure but also the risks to that income. ✓
- 5.37. Authorities with significant self-generated income (other than the precept or levy) should take into account situations that may lead to a loss in revenue as well as increased costs and adapt their general reserve accordingly.

Most reserves are ear marked for things such as replacement play area equipment or defibrillators which we know will need to be replaced at the end of their life. This is held in reserves so that when these items need to be replaced there are adequate funds available to replace these items. Some funds are ring fenced for specific purposes for things such as the s106 Shurnhold fields fund which is only to be used on the maintenance of the field. The SSEN grant which is held in reserves is only to be used specifically on the Melksham Emergency support project for the items that were applied for such as the database and frindge magnets with the emergency number on.

Earmarked and other reserves:

- 5.38. None of the above in any way affects the level of earmarked and/or capital receipts reserves that an authority may or should hold.
- 5.39. There is, in practice, no upper or lower limit to EMR/CRRs save only that they must be held for genuine and identifiable purposes and projects, and their level should be subject to regular review and justification (at least annually and at budget setting), and should be separately identified and enumerated. Significant levels of EMRs in particular may give rise to enquiries from internal and/or external auditors.

✓
All reserves are carefully considered.

AGS Assertion 2 — Internal control

Standing orders and financial regulations:

New model Financial regs issued May 24 and on agenda for Fin 20th May to review/adopt

- 5.40. Model versions of Standing Orders and **Financial Regulations** are provided by NALC and ADA. Authorities should ensure that they are working from the latest model and that it has been appropriately adapted for their size and requirements. This should be reviewed and minuted annually.
- 5.41. Financial Regulations should include a limit for the purchase of goods and services above which three estimates or quotes should be invited from persons or firms competent to do the work. Standing Orders will state a higher value above which competitive tenders by sealed bid should be invited.
- 5.42. It is the responsibility of authorities to determine their own limits but they should not exceed the model except in the very largest authorities.
- 5.43. As far as possible, a fully priced official order should be sent to suppliers in advance of delivery of goods. Official orders both commit a supplier to a price and help prevent unauthorised credit being granted in the authority's name. Officers and practitioners should keep up to date with VAT Guidance issued by HM Revenue and Customs.

Safe and efficient arrangements to safeguard public money:

- 5.44. Accounts for payment - The payments process should always be carried out in accordance with the authority's Financial Regulations. All payments made since the last meeting should be reported to the next authority meeting. Members should never sign blank cheques or authorise funds transfers which are presented to them unsupported by the appropriate documentation.
- 5.45. Petty cash should be kept to a minimum and should not be used when a traceable payment method is available. Complete records of the receipts and payments should be maintained including VAT analysis, and regular reconciliation performed, and reported at each authority meeting.

Accounts that have been signed off are presented to Full Council the following month. No blank checks are signed and two non financial Cllrs check the CHQ book each month to ensure that no unauthorised CHQs have been written etc.

Cashbook transfers are authorised at Full Council. Any transfers in and out of the CCLA account are signed by two finance members before the transfer is sent.

MWPC does not hold petty cash.



MELKSHAM WITHOUT PARISH COUNCIL

Financial Reserves Policy

Reviewed by Finance Committee 8th January 2024- no changes made (min.344/23). Approved for adoption at Full Council 22nd January 2024.

Purpose

Melksham Without Parish Council is required to maintain adequate financial reserves to meet the needs of the organisation. The purpose of this policy is to set out how the Council will determine and review the level of such reserves, and how they will be used.

Local government legislation requires parishes to have regard to the level of reserves needed for meeting estimated future expenditure, when calculating their budget. However, there is no specified minimum or maximum level of reserves that an authority should hold, and it is the responsibility of the Responsible Financial Officer, to advise the Council about the level of reserves, and to ensure that there are key protocols for their establishment and use.

Types of reserves

Reserves can be categorised as earmarked (held for a specific purpose), or general (held to cushion the impact of uneven cash flows or unexpected events).

Earmarked Reserves (or Specific Reserves) – are held for specific projects or purposes, or to meet known or predicted liabilities. Specific Reserves are often used to “smooth” the effects of certain expenditure commitments over a period of time thereby reducing the impact of significant expenditure in any one year (e.g. setting of up new Village Halls, replacing large items of capital equipment).

General Reserves – is a sum of money that is not earmarked for specific purposes, but rather set aside to deal with unexpected events or emergencies, and to provide a working capital cushion to deal with uneven cash flows. The level of this working balance needs to be regularly reviewed using a risk-based assessment.

Adequacy and Use of Reserves

Earmarked reserves, which are set aside for special projects, should be realistic and approved by the council. When approving specific reserves, the Council should consider:

- The reason for/purpose of the reserve
- How and when the reserve can be used
- Procedures for the reserve’s management and control

- A process and timescales for review of the reserve to ensure continuing relevance and adequacy.
- The Parish Council has agreed that these Reserves shall be further classed as either **Short Term** (for use within 3 years) and **Medium Term** (for use over 3 years); and this breakdown is used when reporting to the External Auditor on use of Reserves.
- The Parish Council holds some Reserves that are **Ring Fenced**, and can only be used for specific projects or assets. This is usually dependent on stipulations associated from the source of funding, for example Section 106 funding from new housing developments which state their use in the S106 legal agreement. Other funds such as CIL (Community Infrastructure Levy) and Community Solar Farm Funding have stipulations on use, but usually a wider range of uses.
- The Parish Council holds some Reserves on behalf of more than one body, for joint projects. For example, the Shurnhold Fields Open Space Maintenance Fund is held by Melksham Without Parish Council as lead council on this joint project with Melksham Town Council.

General reserves will lie at one month's expenditure, with any virement from Ear Marked reserves to be made if and when necessary. *For clarity, this General Reserve is the carry over figure at year end to the next financial year.*

In assessing the adequacy of general reserves, account should be taken of the strategic, operational and financial risks facing the Council. The financial risks should be assessed in the context of the Council's overall approach to risk management, its medium term financial strategy, and the budget for a particular year. Account should be taken of the key financial assumptions underpinning the budget, alongside a consideration of the Parish Council's financial management arrangements.

The Finance Committee will report on the robustness of, and plans (if any) to utilise or build up the Council's reserves. Drawing on the general reserves to balance the annual budget may be viewed as a legitimate short-term option. However, if reserves are to be deployed to finance recurrent expenditure this should be made explicit.

The Finance Committee is also required to report on the specific reserves of the Parish Council, outlining the purpose for which each is held, establishing an appropriate level of reserve and highlighting any proposed changes during the forthcoming year.

Governance

This policy is approved by, and should be regularly monitored by the Finance Committee. The Parish Council must approve any changes to this policy.

This policy was based on an example by Holt Parish Council which the Melksham Without Parish Council Finance Committee considered and recommended on 9th May 2016, approved by Full Council at the Annual Council Meeting, 23rd May, 2016. Reviewed by Finance Committee 14th June 2021 and changes recommended

and approved at Full Council 28th June 2021. Reviewed by Finance Working Party 10th January 2022- No changes made. Reviewed by Finance Committee January 2023 – no changes made.

Earmarked Reserves Analysis

For review by Finance Committee on 20th May 24

PROPOSED AS AT 31 MARCH 2024	COUNCIL RESERVES	COMMITTED 2024/25 (Refer to "spending from reserves")	CONTINGENCY	SHORT TERM Up to 3 years	MEDIUM TERM CAPITAL REPLACEMENT Over 3 years	RINGFENCED for specific use due to legal agreement from funding source	COMMENTS
£4,400.00	New Hall, Berryfield	£0.00	£4,400.00				Council owned asset but leased to Mangement Committee
£4,400.00	Shaw Hall	£0.00	£4,400.00				Council owned asset but leased to Mangement Committee
£40,462.97	B'hillSports Field & Pavilion maintenance. LONG TERM REPLACEMENT OF CAPITAL ITEMS	£2,000.00	£8,462.97	£20,000.00	£10,000.00		Capital replacement
£15,464.17	B'hillSports Field & Pavilion maintenance	£2,000.00	£13,464.17				Ongoing maintenance
£40,000.00	Replacement Play Area Safety Surfacing & Equipment LONG TERM CAPITAL REPLACEMENT	£20,000.00	£20,000.00				All play areas were refurbished in 2016 but equipment wasn't replaced. Some equipment is 15-25 years old now. Keeping a watch on wooden equipment at Beanacre and Hornchurch
£10,000.00	Shurnhold Fields (ex George Ward Playing Field) project CAPITAL	£10,000.00					
£6,000.00	Recreation & Sports Facility Enhancement		£6,000.00				New gym equipment at Bowerhill Sports Field
£10,850.00	Defibrilator replacement		£850.00	£10,000.00			
£4,000.00	General Highway & Footpath / Lighting		£4,000.00				To match fund LHFIG requests
£2,006.21	Legal fees		£2,006.21				
£8,375.67	Community Projects/Match Funding		£8,375.67				Match fund requests
£13,233.00	Elections		£13,233.00				In case of casual vacancy
£463.34	Contingency - staffing		£463.34				
£24,376.00	Contingency - replacement / renewal of council assets (including Wiltshire Council assets) and instead of insuring low value street furniture items TO BE RENAMED STREET FURNITURE RESERVE	£6,000.00	£8,376.00	£10,000.00			Contingency is for Non insured assets and to replace WC assets like bus shelters. Remainder is for planned replacement of council assets
£20,987.68	General Contingency	£20,987.68					
£59,335.27	CIL (Community Infrastructure Levy) ringfenced funding	£32,800.00		£26,535.27		£59,335.27	Must be used within 5 years, some restrictions on use
£30,529.46	New Reserve: CIL 10% SHARING POT WITH MTC SO RING FENCED	£20,200.00		£10,329.46		£30,529.46	Must be used within 5 years, some restrictions on use, must be agreed under Heads of Terms with Melksham Town Council
£46,796.39	Sandridge Solar Farm Community Funding	£46,796.39				£46,796.36	Some restrictions on use
£76,101.50	Shurnhold Fields Open Space Maintenance Contribution RINGFENCED	£10,400.00	£3,000.00	£32,000.00	£30,701.50	£76,101.50	Longer than medium term as funding is for in perpetuity

£8,021.00	NEW RESERVE - To show SSEN reserve received for MCS in Emergency Plan made as RINGFENCED	£7,861.00		£160.00		£8,021.00	
£425,802.66		£179,045.07	£97,031.36	£109,024.73	£40,701.50		
				£425,802.66			

£220,783.59 Ringfenced

Council Tax Factsheet for Town and Parish Councils October 2024

1. What is the tax base?

This is the average number of band D equivalent properties within your town/parish.

2. How the tax base is calculated

The tax base is produced from the council tax system. This produces a listing of all the properties in each town/parish, compiled from the Valuation Office records we receive, which is then adjusted to take into account any discounts that are given, for example, single occupancy, second homes, homes that are empty or exempt etc.

The properties are then translated into band D equivalent's using the required ratios below:

Band A 6/9	Band B 7/9
Band C 8/9	Band D 9/9 (1)
Band E 11/9	Band F 13/9
Band G 15/9	Band H 18/9 (2)

Finally, we add on an estimated number of band D equivalents to be built in the year and apply a collection rate adjustment. This then gives us the total number of band D equivalent properties to use for the tax base.

3. What is the tax base used for?

The tax base is used to calculate the band D charge for each town/parish. This is done by dividing the total precept requirement by the tax base. This figure will be compared to the previous year's band D charge and published on the Council's website.

A common query is when the parish have set their precept at the same monetary value as the previous year but find that their charge per band D property has gone up. This will be due to the tax base having gone down i.e. the number of properties we can collect from has gone reduced.

4. Why might the tax base reduce?

The tax base could go down due to more properties in that town/parish claiming for discounts, most commonly an increase in the number of properties claiming single occupancy discount. Other factors include homes being demolished, becoming empty, becoming second homes, boundary changes, a change to the collection rate adjustment or an increase in the number of people claiming benefits.

Where significant changes are not understood, Wiltshire Council can provide a summary of the movement in a town/parish tax base by comparing last year's report to this year's report.

5. When will the draft tax base be issued for 2025/2026?

This will be sent out by Friday 8th November 2024.

6. Precept calculator tool

A simple tool is available on the Wiltshire Council website. It's a quick and easy tool that you can use to:

- Find out the effect of changing the precept by a certain amount and/or
- Find out the effect of changing the precept by a certain percentage.

Please be aware that the tool does not yet contain 2025/2026 data. This will be updated by 8th November 2024 with your actual taxbase. An email will be sent out to you to confirm when next years taxbase has been entered and is available for use.

7. Deadline for confirmation of your precept requirement

The deadline for precept requirements is **20th January 2025**. This is to ensure that all the data is available for setting the council tax which is done by the middle of February. Council tax cannot be set without precept requirement confirmation from all town/parish councils, Police and Fire Authorities and Wiltshire Council. The law requires that a town/parish must confirm even when the precept is nil.

A delay in council tax setting has a massive impact on billing to the public and payment of precepts. It is imperative that towns/parish arrange their budget setting meetings appropriately so that they can meet the precept requirement deadline.

8. Payment of precept

Providing the precept requirement deadlines have been met precepts will be paid as follows:

Towns/Parishes with a precept under £10k will receive their full precept by 21st April.

Towns/Parishes with a precept greater than £10k will receive half of their precept by 21st April and the other half by the end of September.

9. How will the precept be paid?

Payment will be made by BACS directly into the town/parish bank account. Any changes to bank account must be notified on headed paper to:

Wiltshire Council
Business Services Finance
PO Box 4385
Trowbridge, Wiltshire
BA14 4DS

Changes can also be made via email to bsaccountspayable@wiltshire.gov.uk from your nominated email address.

10. Updating contact details

Any changes to contact name, address, telephone number or e-mail address should be notified to the following e-mail address.

committee@wiltshire.gov.uk

An internal process is in place to ensure the financial system is then also updated.

11. Who can sign the precept request?

The precept should be approved at the town/parish council's appropriate budget setting committee and a record kept of the approval. The precept request form should ideally be authorised at that meeting by the council's chair. However, we will also accept the signature of the clerk of the council and for 2025/2026 we will also accept an e-mailed submission from the contact e-mail address we hold.

12. Towns with a precept greater than £140,000

If a town/parish has a precept requirement greater than £140,000 you are required to provide a breakdown of expenditure and income to the public. Towns and parishes required to do this will be contacted individually with a request to collect this information to be published on the council's website.

If your precept requirement is likely to be greater than £140,000 for the first time, please contact us on the details below.

13. Contact details – accountancy

Tina Winfield: 01225 718584 or

Sally Self: 01225 713065

e-mail: financialplanning@wiltshire.gov.uk

From: [financial planning](#)
To: [Teresa Strange](#)
Subject: Town & Parish Precepts 2025-2026
Date: 08 November 2024 14:46:10

Wiltshire Council



8 November 2024

Accountancy
Wiltshire Council
County Hall
Bythesea Road
Trowbridge
Wiltshire
BA14 8JN

Melksham Without Parish Council
clerk@melkshamwithout-pc.gov.uk

Dear Sir/Madam

Town/Parish Precepts 2025/2026

I am pleased to provide you with your draft 2025/2026 Tax Base. Whilst we do not usually expect the draft figure to change prior to formal approval of the final council tax base figures, we will notify you if there are any changes following the formal decision on 10th December 2024.

For Wiltshire Council to calculate the total Council Tax for 2025/2026, you are required to confirm your Precept Requirement for 2025/2026 by completing and returning the form below by 20 January 2025. This date is critical to the reports being prepared by Wiltshire Council to set the Council Tax, and, as always, your co-operation in meeting the deadline is greatly appreciated. Please contact us as soon as possible if you have trouble with making this date.

If possible, I would appreciate if your return could be returned electronically, either by replying to this email and completing the form below or if your form could be scanned and sent to this email address before the deadline of 20th January 2025. This would be helpful as we cannot guarantee quick access to paper post.

Here is some more information which we hope will be useful during the precept setting process

- The Precept Requirement should be approved at the appropriate budget

setting committee and a record kept of the approval. The Precept Requirement form (below) should ideally be authorised at that meeting by the Council's Chair. However, we will also accept the signature of the Clerk of the Council and also an e-mailed submission from the contact e-mail address that we hold on record. Should you wish to send your return by e-mail, please reply to the e-mail address below, editing the document so that the Precept Requirement form is returned completed with the amount of Precept required, the date of the meeting at which this was approved and the name of the person who is authorising the form. If you submit your return via e-mail, there is no requirement to send a hard copy in the post.

- It is up to the individual Town or Parish Council to decide on the level of precept it needs and to justify this to their electorate. **Please note when there is no Precept required a nil return must be submitted.**
- The formula to work out a band D charge will be your Precept Requirement divided by your Tax Base, and this is the figure that will be shown on the Council Tax bills.
- **Please remember that freezing the precept at the same monetary value as the previous year does not necessarily mean that you are freezing the Council Tax.** This could be because of a change in the Council tax base. In other words, the number of properties we can collect from has changed since last year. If you wish to set the same charge to residents in 2025/2026 as in 2024/2025, you will need to multiply your 2025/2026 tax base by your 2024/2025 band D charge and precept for that total. **To help you further a simple tool is available on the Council's website.** A separate e-mail will be sent to you with your log-on details and explanations as to how this can help you shortly.
- If your Town or Parish has a Precept greater than £140,000, you are required to provide a breakdown of expenditure and income to the public. Each Town or Parish that has set a precept over £140,000 in the past will be sent a separate return to complete later this week. If your Town or Parish is likely to exceed this amount for the first time in 2025/2026, please contact us (details below).
- A table showing the comparison of all Town and Parish Council Tax charges will be published on the Council's website in advance of the Council Tax Setting Meeting on 25 February 2025.
- Payment of Precepts greater than £10,000 will be paid to the Town or Parish in two stages: 50% will be paid on or before 21st April 2025 and the remaining 50% will be paid on or before 30 September 2025. Town and Parish Councils with Precepts under £10,000 will receive the full amount on or before 21st April 2025.
- All payments will be automated and made by BACS. If there have been **any changes** to the bank account details we hold for you, please contact the Business Services Accounts Payable Team on headed paper. This can be sent via email if preferred by emailing from your nominated email mail address and attaching your letter. Please send this to:

bsaccountspayable@wiltshire.gov.uk

If you have any queries, please do not hesitate to contact members of the accountancy team:

Tina Winfield 01225 718584

Sally Self 01225 713065

e-mail: financialplanning@wiltshire.gov.uk

Yours faithfully



Sally Self
Chief Accountant

Town / Parish Precept Requirement **2025/2026**

Melksham Without Parish Council

For information:

The equivalent number of band D properties for

2980.90

is Melksham Without Parish Council tax
base

Total precept required for 2025/2026 (To be shown in Council Tax Resolution)	£
--	---

Formula to check what a band D property charge for the year

Your **Precept** divide by **tax base (2980.90) = band D** charge per year

Authorised at a meeting of the Town/Parish Council held on
the.....day of.....20.....

Signed..... Please print in capitals.....(Chairman)

Signed Please print in capitals.....(Clerk)

If e-mail submission, please confirm who is authorising this form.

.....
Please use your nominated e-mail address to return this form.

clerk@melkshamwithout-pc.gov.uk

Please return this form to: financialplanning@wiltshire.gov.uk

When e-mailing the form back, please remember to first click “reply” to the e-mail, as this will then allow you to edit this form before it is returned.

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MELKSHAM WITHOUT PARISH COUNCIL

Investment Strategy Policy

[For review at Finance Committee Monday 6th January 2025](#)

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Contents

1. Banking Arrangements
2. Investment Strategy
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1. Banking Arrangements

1.1 In accordance with the Financial Regulations (para 5.1 - The council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by the council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for safety and efficiency.) the following information summarises the banking arrangements of Melksham Without Parish Council:

- (i) The payment of income into the Bank shall be undertaken regularly (usually weekly) subject to necessity:
- (ii) When a new Council comes into Office, bank mandates will be updated within 3 months:
- (iii) A balance sufficient to avoid bank charges being imposed will be maintained within the Current Accounts, with a buffer of £5,000 in each current account.
- (iii)(iv) A instant access account that provides interest is to be maintained for cashflow; with the bulk of funds to be invested in the Public Sector Deposit Fund (PSDF) with the CCLA (Charities, Churches and Local Authorities Investment Management Ltd)-

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2. Investment Strategy

2.1 Introduction:

The strategy has been produced and complies with the guidance issued by the Secretary of State under Section 15(1) (a) of the Local Government Act 2003 and being effective from 1st April 2018.

Melksham Without Parish Council acknowledges its responsibility to the community and the importance of prudently investing the temporary surplus funds held on behalf of the community.

2.2 Objectives:

The general policy objective for this Council is prudent investment of its balances. The Council's investment priorities are:-

- (i) the security of its reserves
- (ii) the liquidity of its investments
- (iii) the yield obtained from any investment.

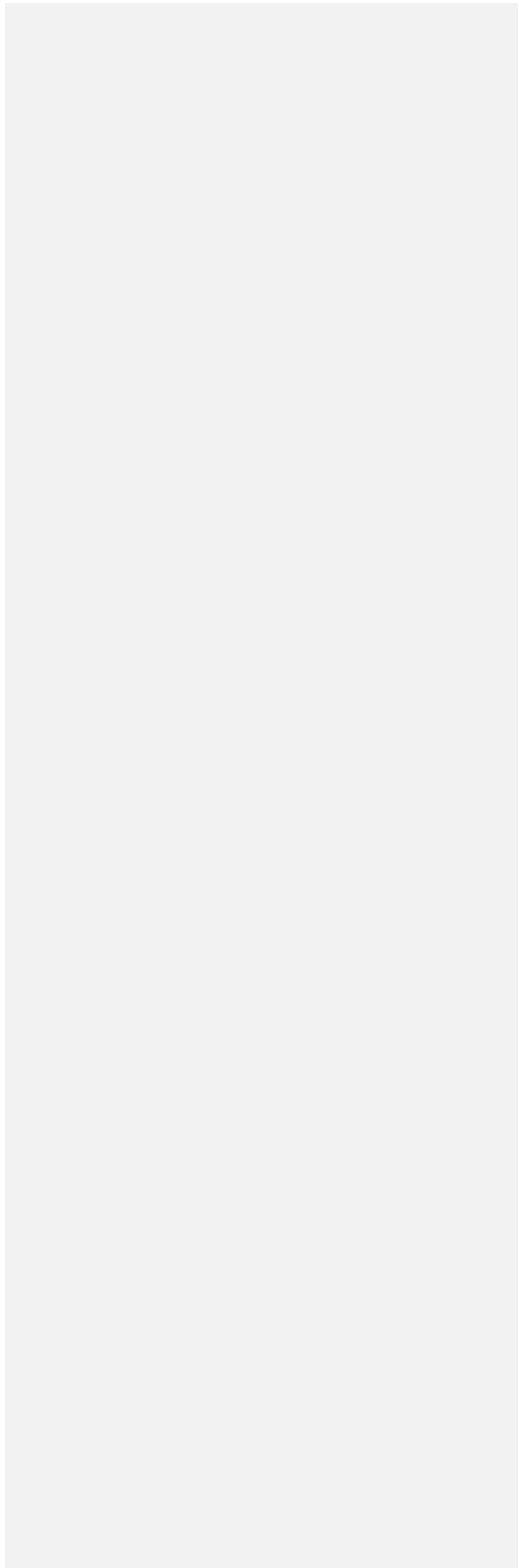
The Council will aim to achieve the optimum return on its investments commensurate with proper levels of security and liquidity.

2.3 Policy:

All the Parish Council's investments will be those offering high security and high liquidity. This means that:-

- (i) All investments will be made in sterling and any payments or repayments will also be made in sterling.

- (ii) All investments will be short term investments which will not exceed a maximum of twelve months.
- (iii) Before investments have reached their 12-month maturity term and it is in the Council's best intention to continue with the fund by having a roll-on investment, a review will take place on the eleventh month of every year of the duration of the fund.



- (iv) Investments will be made in UK banks and building societies and by appointing Charities, Churches and Local Authorities Investment Management Ltd. (CCLA), for investment of surplus funds into the Public Sector Deposit Fund (PSDF).
- (v) The Council will monitor the risk of loss on investments by review of credit ratings on a regular basis.
- (vi) The Council will only invest in institutions of high credit quality – based on information from credit rating agencies (as defined).

For prudent management of its balances, the Parish Council, maintaining sufficient levels of security and liquidity, will adopt a policy whereby funds which are likely to be surplus for up to three months can be invested in short term deposits with one or more of the UK major clearing banks, building societies and/or the CCLA.

The Department of Communities and Local Government maintain that borrowing of monies purely to invest, or to lend and make a return is unlawful and the Parish Council will not engage in such activity.

3. Investment Arrangements

- 3.1 In accordance with the approved Committee Functions & Terms of Reference the Finance Committee will determine investment opportunities.
- 3.2 Approximately 1 month prior to an investment maturing a report will be presented to the Full Council detailing:
 - (i) capital expenditure forecast
 - (ii) investment opportunities
 - (iii) recommendation for subsequent investment including location of investment, period and amount.
- 3.3 Upon an investment maturing the Finance Committee will receive a report detailing the investment return.

4. Review

- 4.1 This policy must be reviewed annually.

Date and meeting policy reviewed and approved	Changes made
Reviewed by Finance Committee 9 January 2023 approved for adoption by Full Council 23 January 2023	See minutes for details
Reviewed by the Finance Committee 8th January 2024 (min.350/23) and approved for adoption by Full Council 22nd January 2024 (389/23b).	Amendment to 2.3iii: All investments will be made in UK banks and building societies and by appointing Charities, Churches and Local Authorities Investment Management Ltd. (CCLA), for investment of surplus funds into the Public Sector Deposit Fund (PSDF). AND amendment made to 2.3vi to include CCLA

Reviewed by the Finance Committee 8th January 2024 and approved by Full Council 22nd January 2024.



Guidance on the new transparency requirements for publishing on Contracts Finder

This guidance is aimed at contracting authorities across the public sector. It applies to new procurements from the day upon which the Public Contracts Regulations 2015 (the Regulations) come into force.

This guidance supplements, but does not replace or supersede, existing transparency guidance or codes of practice in central government, the NHS, and local government. This guidance is not statutory.

The guidance underpins Regulations 106, 108, 109, 110, 112 of the Public Contracts Regulations 2015. It explains the main features of the relevant Regulations, but is not a comprehensive guide to the law. You should seek legal advice if you are unsure about the effect of the Regulations.

For exclusions see below.

1. Introduction

A number of new reforms to make public sector procurement more accessible, particularly to smaller businesses and voluntary or charitable organisations, have now been implemented in the Public Contracts Regulations 2015, following consultation in September 2013. (www.gov.uk/government/consultations/making-public-sector-procurement-more-accessible-to-smes).

These reforms include new transparency obligations on all contracting authorities (with a few exceptions listed below,) which will mean that new public sector opportunities will be available in one place, the Contracts Finder portal. In addition contract award information relating to the winning contractor will also be available on Contracts Finder.

The Contracts Finder portal has been fully redeveloped and will be launched on 26 February 2015
www.gov.uk/contracts-finder

2. The new requirements

Contracting authorities are required to ensure that any new procurement opportunities, above thresholds, are published on Contracts Finder (in addition to, or instead of any other portal or publications route they may currently use).

Once a contract has been awarded as a result of a procurement process, contracting authorities must also publish details of who has won the contract, the contract value, and for procurements below the EU thresholds, indicate whether the winning supplier is a small business or voluntary sector organisation.

3. Thresholds for publishing opportunities

The threshold for publishing is £10,000 contract value, for Central Government and £25,000 contract value, for non Central Government contracting authorities, including NHS Trusts.

4. Specific requirements for placing contract opportunities on Contracts Finder

The requirement to publish a contract opportunity on Contracts Finder applies where a contracting authority advertises an opportunity, either by issuing an EU Contract Notice, or by advertising in another way. The Directive requires the majority of above-threshold contract opportunities to be advertised on an EU-wide level. Contracting authorities may also be required by law or by internal policies to advertise below-threshold contract opportunities, or may choose to do so. Regulations 106 and 110 do not change these rules determining the circumstances in which a contract must be advertised. But where a contract is advertised, they require that it must be advertised on Contracts Finder in addition to any other forms of advertising used.

Where a contracting authority is satisfied it is lawful not to advertise an opportunity and chooses not to advertise the opportunity at all, the requirement to advertise on Contracts Finder does not apply to that contract. This may be the case where, for example, a contracting authority has a standing order stating that advertising is not required for contracts with a value below a certain amount, and there is no legal requirement to advertise the contract. This means that, for example, if a contracting authority is dealing with a procurement worth £40,000; its standing orders state that contracts with a value below £50,000 need not be advertised; it is satisfied there is no legal requirement to advertise, and it does not voluntarily advertise the procurement, then there is no requirement to advertise the procurement on Contracts Finder.

If the opportunity appears on other portals or sites, for example a local portal or the TED portal, the information must also be published on Contracts Finder within 24 hours of the time when it is first advertised. For contracts advertised on TED, the information must be published on Contracts Finder within 24 hours of the time when the contracting authority becomes entitled to publish the notice at national level.

Where a contracting authority has an existing electronic link between their own portal and Contracts Finder, which means that the opportunities (or information contained within) are automatically published on Contracts Finder, this link will normally be sufficient to comply with these new requirements, as long as the advertisement contains the minimum data requirements listed in para 5. The contracting authority remains responsible for ensuring that this is the case.

For below-EU threshold contracts, the requirement to publish does not apply where a contracting authority is making an opportunity known to a closed group of suppliers who have already been selected onto a Framework Agreement or Dynamic Purchasing System. However the requirement does apply when the contracting authority is in the process of establishing a new Framework Agreement or Dynamic Purchasing System.

5. Minimum data requirements for publication Procurement opportunities

The following information must be published as a minimum however contracting authorities are advised to consult the Regulations to ensure that all the necessary requirements have been met.

Procurements above EU thresholds

- I. The time by which any interested supplier must respond if it wishes to be considered;
- II. How and to whom an interested supplier is to respond, with appropriate contact details; and,
- III. Any other requirements for participating in the procurement, (e.g. suitability requirements or explanatory information);

Procurements below EU thresholds

- I. The time by which any interested supplier must respond if it wishes to be considered. This period must be sufficient to enable interested suppliers to respond to the opportunity and proportionate to the value of the procurement. (Where the contracting authority is seeking a tender response, it is recommended that the minimum time required to submit a tender response is 10 working days.)
- II. How and to whom an interested supplier is to respond, with appropriate contact details etc; and,
- III. Any other requirements for participating in the procurement. (e.g. suitability requirements or explanatory information.)

It is recommended that contracting authorities, where appropriate, record the relevant information in the fields which are prompted by the system when they log on as buyers, however they may also choose to upload documents containing the required information.

For all opportunities either above or below EU thresholds, please refer to the regulations to determine the appropriate requirements for making procurement documents freely available and accessible.

Contract award

Once a contract has been awarded contracting authorities are required to publish at least the following information on Contracts Finder. It is recommended that this information is published in the Award Details section.

- I. the full company name of the winning contractor;
- II. the date on which the contract was entered into;
- III. the total value of the contract in pounds sterling; and,
- IV. an indication of whether the contractor is an Small or Medium-sized Enterprise (SME) or a Voluntary Community and Social Enterprise (VCSE) (this information is only required for below EU threshold procurements, see below for definitions).

This information should also be published in relation to contracts awarded as a result of a Framework Agreement (e.g. as a result of a mini competition).

The information must be published within a reasonable time. It is recommended that the information be published no later than 90 calendar days after the contract award date. Where a Contract Award Notice is published on TED, the contracting authority should not publish the notice in Contracts Finder before the time when they are entitled to publish the notice at national level in accordance with Regulation 52 of the PCRs.

There are some exceptions to this requirement, and a contracting authority may withhold contract award information from publication where its release:

- would impede law enforcement or would otherwise be contrary to the public interest;
- would prejudice the legitimate commercial interests of a particular supplier; or
- might prejudice fair competition between suppliers.

Legal advice should be sought in determining whether any information may be withheld.

6. Definitions

'SME' means an enterprise falling within the category of micro, small and medium-sized enterprises defined by the European Commission Recommendation of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises; and

'VCSE' means a non-governmental organisation that is value-driven and which principally reinvests its surpluses to further social, environmental or cultural objectives.

7. Exemptions

- Contracting authorities carrying out devolved or mainly devolved functions in Scotland, Wales and Northern Ireland;
- The procurement of health care services for the purposes of the NHS within the meaning and scope of the National Health Service (Procurement, Patient Choice and Competition) (No. 2) Regulations 2013(b);
- Maintained Schools and Academies are exempt from Contracts Finder obligations.

For further information

Please contact the Crown Commercial Service Help Desk on

T: 0345 410 2222 **E:** info@ccs.gsi.gov.uk

Liverpool 9th Floor

Capital Building
Old Hall Street
Liverpool L3 9PP

London

Aviation House
125 Kingsway
London WC2B 6SE

Newport Room 2Y92

Concept House
Cardiff Road
Newport NP10 8QQ

Norwich

Rosebery Court
St Andrews Business Park
Norwich NR7 0HS

