

**MELKSHAM WITHOUT PARISH
COUNCIL**

STATEMENT OF ACCOUNTS

AND

SUPPORTING STATEMENT

31ST MARCH 2023



Melksham without Parish Council Current Year
Income and Expenditure Account for Year Ended 31st March 2023

31st March 2022		31st March 2023
	Income Summary	
217,977	Precept	235,689
<u>217,977</u>	Sub Total	<u>235,689</u>
	Operating Income	
18,187	General Account Income	24,607
497,529	Parish Amenities	2,663
2,736	Community Support	2,098
9,593	Jubilee Sports Field Income	11,525
2,405	Allotment Income	2,496
6,414	CIL	12,014
136,450	S106	425,998
<u>891,292</u>	Total Income	<u>717,090</u>
	Running Costs	
21,388	Administration costs	22,957
106,424	Staffing	119,803
0	Council Office Costs	6,920
367,267	Parish Amenities	1,034,084
32,480	Community Support	41,235
3,050	Joint Ventures	0
38,781	Jubilee Sports Field Expenditu	31,682
1,770	Allotment Expenditure	3,170
<u>571,159</u>	Total Expenditure	<u>1,259,850</u>
	General Fund Analysis	
16,049	Opening Balance	20,663
891,292	Plus : Income for Year	717,090
<u>907,340</u>		<u>737,753</u>
571,159	Less : Expenditure for Year	1,259,850
<u>336,181</u>		<u>(522,097)</u>
315,518	Transfers TO / FROM Reserves	(566,227)
<u>20,663</u>	Closing Balance	<u>44,130</u>

Summary Income & Expenditure by Budget Heading 31/03/2023

Month No: 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
<u>General Account</u>						
Income	703,069	301,249	(401,820)			233.4%
Expenditure	1,224,999	1,116,907	(108,092)	0	(108,092)	109.7%
Net Income over Expenditure	<u>(521,930)</u>					
plus Transfer from EMR	1,024,689					
less Transfer to EMR	462,492					
Movement to/(from) Gen Reserve	<u>40,268</u>					
<u>Jubilee Sports Field</u>						
Income	11,525	9,150	(2,375)			126.0%
Expenditure	31,682	28,752	(2,930)	0	(2,930)	110.2%
Net Income over Expenditure	<u>(20,157)</u>					
plus Transfer from EMR	3,445					
less Transfer to EMR	0					
Movement to/(from) Gen Reserve	<u>(16,712)</u>					
<u>Allotment Account</u>						
Income	2,496	2,483	(13)			100.5%
Expenditure	3,170	2,012	(1,158)	0	(1,158)	157.5%
Net Income over Expenditure	<u>(673)</u>					
plus Transfer from EMR	585					
Movement to/(from) Gen Reserve	<u>(89)</u>					
Grand Totals:-						
Income	717,090	312,882	(404,208)			229.2%
Expenditure	1,259,850	1,147,671	(112,179)	0	(112,179)	109.8%
Net Income over Expenditure	<u>(542,760)</u>	<u>(834,789)</u>	<u>(292,029)</u>			
plus Transfer from EMR	1,028,719					
less Transfer to EMR	462,492					
Movement to/(from) Gen Reserve	<u>23,467</u>					

27/04/2023

Melksham without Parish Council Current Year

11:10

Balance Sheet as at 31st March 2023

31st March 2022

31st March 2023

31st March 2022		31st March 2023	
Current Assets			
970	Debtors	2,828	
35,059	VAT Control A/c	591	
350	Prepayments	0	
1,027,357	Current Account 02027655	102,817	
0	Fixed Term Deposit	300,000	
359,517	Unity Bank	406,463	
1,423,253			812,699
1,423,253	Total Assets		812,699
Current Liabilities			
1,595	Creditors	1,517	
89,052	Accruals	21,245	
2,405	Receipts in Advance	2,496	
500	Holding Deposits	500	
93,553			25,759
1,329,700	Total Assets Less Current Liabilities		786,940
Represented By			
20,663	General Reserves		44,130
587,858	New Hall Berryfield Contingenc		348,374
2,857	Office Accomodation Cntng		0
42,615	B'hill Sf Capital		47,464
6,000	Recr&Sport Facility Cntng		6,000
4,000	EMR Gen Highway/Footpath/L'ing		4,000
5,450	EMR Legal Fees		5,006
766	EMR Community Projects		5,766
29,068	Sandridge Solar Farm		36,442
14,000	Election Cntng		14,000
9,850	Staffing Cntng		9,463
4,400	Shaw Hall		4,400
40,000	Play Area Surf/Eqp Contingency		40,000
10,000	Shurnhold Fields Capital		10,000
29,116	Replacemnt/Renewal Council As.		28,471
34,008	New General Contingency Reserv		30,243
10,850	Defib & Battery Replacment		10,850
45,302	CIL		26,571
22,213	Sports field Annual sum		21,068

27/04/2023

Melksham without Parish Council Current Year

11:10

Balance Sheet as at 31st March 2023

31st March 2022

31st March 2023

81,989	EMR Shurnhold Fields project	80,008
315,030	EMR New CC East	0
1,200	Photocopier Replacement	1,200
5,000	Flood Prevention Funding	0
2,148	EMR Covid Grants	0
5,000	Old Berryfield Hall Disposal	0
318	EMR 10% sharing Pot with MMTC	5,123
0	EMR SSE Grant for MCS	8,361
<u>1,329,700</u>		<u>786,940</u>

The above statement represents fairly the financial position of the authority as at 31st March 2023 and reflects its Income and Expenditure during the year.

Signed :
Chairman

E. Stafford

Date : 19/06/23

Signed :
Responsible
Financial

J. Mangle

Date : 19/06/23

Earmarked Reserves

Account	Opening Balance	Net Transfers	Closing Balance
321 New Hall Berryfield Contingenc	587,857.63	-239,483.81	348,373.82
322 Office Accomodation Cntng	2,856.53	-2,856.53	0.00
323 EMR New Pavilion Bowerhill	0.00		0.00
324 EMR Bowerhill Youth Club	0.00		0.00
325 Use 326	0.00		0.00
326 B'hill Sf Capital	42,615.36	4,848.21	47,463.57
327 Shaw PA Surf&Equip Cntng	0.00		0.00
328 Recr&Sport Facility Cntng	6,000.00		6,000.00
329 EMR Gen Highway/Footpath/L'ing	4,000.00		4,000.00
330 EMR Legal Fees	5,450.00	-443.79	5,006.21
331 Legal Fees Cntng	0.00	0.00	0.00
332 EMR Community Projects	765.67	5,000.00	5,765.67
333 Sandridge Solar Farm	29,068.47	7,373.14	36,441.61
334 Election Cntng	14,000.00		14,000.00
335 Staffing Cntng	9,850.00	-386.66	9,463.34
336 Shaw Hall	4,400.00		4,400.00
337 Play Area Surf/Eqp Contingency	40,000.00		40,000.00
338 Shurnhold Fields Capital	10,000.00		10,000.00
339 Replacemnt/Renewal Council As.	29,116.00	-645.00	28,471.00
340 New General Contingency Reserv	34,008.00	-3,765.23	30,242.77
341 Defib & Battery Replacemnt	10,850.00		10,850.00
342 CIL	45,302.08	-18,730.72	26,571.36
343 Sports field Annual sum	22,213.00	-1,145.00	21,068.00
344 CIL 2016 2017	0.00		0.00
345 EMR Area board grant	0.00		0.00
346 EMR Age Friendly Project	0.00		0.00
347 EMR Shurnhold Fields project	81,988.60	-1,980.34	80,008.26
348 EMR New CC East	315,029.94	-315,029.94	0.00
349 Photocopier Replacement	1,200.00		1,200.00
350 Flood Prevention Funding	5,000.00	-5,000.00	0.00
351 EMR Covid Grants	2,148.21	-2,148.21	0.00
352 Old Berryfield Hall Disposal	5,000.00	-5,000.00	0.00
353 EMR 10% sharing Pot with MMTc	317.82	4,805.49	5,123.31
354 EMR SSE Grant for MCS	0.00	8,361.00	8,361.00
	1,309,037.31	-566,227.39	742,809.92

**MELKSHAM WITHOUT PARISH COUNCIL
SUPPORTING STATEMENT FOR THE YEAR ENDING 31ST MARCH 2023**

1. ASSETS

Assets are defined as all items of land, buildings, vehicles, plant, and equipment. At 31st March 2022 the asset value was £591,426. During 2022/23 there were disposals of assets valuing £2,748 and new assets totalling £562,277 which gives a total asset value of £1,150,955 at 31st March 2023. The costs of assets have increased considerably in this financial year, this was mainly due to the full construction works being completed on Berryfield Village Hall. Although, in the 2021/22 financial year £237,846 had been added to the asset register for Berryfield Village Hall, this was the value of hall works as of 31st March 2022 (work in progress). In the 2022/23 financial year the village hall construction had been completed, therefore £543,421 was added to the register, which makes up the full construction cost of £781,267.

A full asset register is held by the parish council, which gives details of all the assets and the changes during the financial year. It also shows the insurance value of each item, as different from its asset value which is shown at its purchase price in line with statutory guidance. The assets were insured at a value of £2,635,943 from 1st June 2022 to 31st May 2023.

A summary of the assets held as at 31st March 2023 is detailed below:

Buildings	£801,483
Chain of Office/Chairman's Board	£1,380
Fencing/Gates	£22,934
Land	£37,254
Machinery/Tools	£327
Office Furniture/Equipment/Contents	£25,130
Outside Equipment	£2,586
Other Surfaces	£23,093
Sports Equipment	£10,147
Play Area & Playing Field Equipment/Safety Surfacing	£120,671
Street Furniture	£103,450
War Memorial	£2,500
	<u>£1,150,955</u>

2. LEASES

Office and Meeting Space Lease: In August 2022 the parish council moved from their temporary office accommodation at the Bowerhill Sports Pavilion (parish council owned building) to dedicated office and meeting room space at the new Melksham Community Campus. The lease signed was for 10 years and runs until 31st July 2032. In this financial year the total rent paid was £6,920.07, which was the proportion due from 1st August 2022 to 31st March 2023. The annual rent charges increase by £1,000 each year and are as follows:

1st August 2022 to 31st July 2023 (inclusive):	£10,373
1st August 2023 to 31st July 2024 (inclusive):	£11,373
1st August 2024 to 31st July 2025 (inclusive):	£12,373
1st August 2025 to 31st July 2026 (inclusive):	£13,373

1st August 2026 to 31st July 2027 (inclusive):	£14,373
1st August 2027 to 31st July 2028 (inclusive):	£15,373
1st August 2028 to 31st July 2029 (inclusive):	£16,373
1st August 2029 to 31st July 2030 (inclusive):	£17,373
1st August 2030 to 31st July 2031 (inclusive):	£18,373
1st August 2031 to 31st July 2032 (inclusive):	£19,373

Beanacre Play Park Lease: In September 2006, the Council completed a 99-year lease with the Salisbury Diocese for an area of land at Beanacre to install a new Play Area, with a peppercorn rent of £10 per annum payable to St Barnabas Church. A memorandum to this Lease was added in January 2010 to give vehicular right of way to a double access gate for grass cutting and to adjust mowing arrangements re the church car park.

Shaw Village Hall Lease: A new lease was drawn up between the Parish Council and the Shaw Village Hall Committee for a 14-year term, which was signed in April 2011. Under the terms of the new lease, an annual peppercorn rent of £10 is be due to the Parish Council, payable in advance on the 1st April each year; this commenced on 1st April 2011.

Allotment Sites, Berryfield & Briansfield: On 16th March 2011 Farm Business Tenancies were signed for the land the Council rents from a local landowner and also for the land that the same landowner rents from the Council (see 6. Tenancies). A Pre-emption agreement was also signed, in which the local landowner agreed to grant first option to the Parish Council to purchase the land it current leases under its new Farm Business Tenancy agreement, if he decides to sell the land at a future date. The Pre-Emption agreement on his title has been registered with the Land Registry. This is the land that the Parish Council uses for the Allotment Site known as Briansfield. The Farm Business Tenancies expired on 16th March 2016 and have not been renewed as they continue after the term expiry date as a statutory periodic tenancy from year to year, which is what both parties wanted to achieve at this stage i.e.: to continue as they are but with the ability to end the agreements with a year's notice. This way forward was considered best by both parties at present due to the uncertainty moving forward with any plans for enabling development for the "Melksham Link" canal project that may come forward.

In addition, the Parish Council has some leases for devolved service for play areas owned by Wiltshire Council, for a period of 6 years and 9 months, with the aim of taking on the eventual ownership of Kestrel Court play area. The Berryfield play area is subject to part of the Wilts & Berks Canal Melksham Link project, and the community asset transfer of that piece of land has been identified for transfer to the Wilts & Berks Canal Trust. Negotiations have begun with Wiltshire Council for 150-year leases for both play areas.

Berryfield Village Hall Lease: Following the completion of building works on Berryfield Village Hall, the hall was handed over to the parish council from the contractors on 5th September 2022. On 16th November 2022 the parish council set up the first inaugural meeting to form a new management committee to undertake the day to day running of the hall. A lease was drawn up between the parish council and the Berryfield Village Hall Trust for a 125-year term and signed at the Full Council meeting on 20th February 2023. Under the terms of the new lease, an annual peppercorn rent of £10

is due to the Parish Council, payable on 25th March each year with a rent review on the fifteenth anniversary of the rent commencement date. The new Trust took responsibility of the building and opened their doors to hirers on 21st February 2023.

The following table lists all the land that the parish council has an interest in, whether leased or owned.

Your Ref	UPRN	Address	Leasehold/ Freehold	Comments
Berryfield Allotment	010014605796	Land North West Of 606c, Berryfield Lane, Melksham, Wiltshire, SN12 6EL	Leased Under Farm Business Tenancy	Registered Title: WT182400
Brainsfield Allotment	200001306521	Land At Berryfield Lane, Melksham, Wiltshire, SN12 6EH	Leased Under Farm Business Tenancy	Registered Title: WT86100
Parish Council owned farm land		Land To Rear Of 611 Berryfield Lane, Melksham, Wiltshire, SN12 6EL	Freehold, and leased to other party under Farm Business Tenancy	
Kestrel Court	200001306398	Land At Kestrel Court, Bowerhill, Melksham, Wiltshire, SN12 6SY	Devolved service lease from Wiltshire Council	WT15924
Shaw Village Hall	200001307391	Village Hall, The Beeches, Shaw, Melksham, Wiltshire, SN12 8EP	Freehold and leased to Management Committee to run on Council's behalf	
Shaw Play area & MUGA (Multi Use Games Area)	010008202315	Recreation Ground, The Beeches, Shaw, Melksham, Wiltshire, SN12 8EP	Freehold and leased to Management Committee	Due to the Health & Safety of the play area this is maintained, inspected and insured by the Parish Council
Shaw Playing Field		Recreation Ground, The Beeches, Shaw, Melksham, Wiltshire, SN12 8EP	Freehold and leased to Management Committee to run on Council's behalf	
Bowerhill Pavilion	010091542306	Pavilion Adjacent To Westinghouse Way, Bowerhill, Melksham, Wiltshire, SN12	Freehold	Registered Title: WT273424

		6TL		
QEII Diamond Jubilee Bowerhill Sports Field & MUGA (Multi Use Games Area)	010008202580	Bowerhill Sports Field, Westinghouse Way, Bowerhill, Melksham, Wiltshire, SN12 6TL	Freehold Registered as a Field in Trust (Diamond Jubilee Field)	
Berryfield Park (Village Hall)	010008202014	Berryfield Hall, Berryfield Park, Melksham, Wiltshire, SN12 6EE NB: This temporary portacabin village hall was demolished, removed and the ground made good on 5 th December 2022.	Devolved service lease from Wiltshire Council	Registered Title: WT276080 Car Park is on Selwood Housing owned land
Berryfield Park Play Area		Berryfield Park, Melksham, Wiltshire, SN12 6EE	Devolved service lease from Wiltshire Council	There is no UPRN allocated to this piece of land
Hornchurch Road MUGA (Multi Use Games Area)	200001305236	Land Adjacent to Hornchurch Road, Bowerhill, Melksham, Wiltshire, SN12 6QR	Land owned by Wiltshire Council	Registered Title: WT295277 The MUGA is inside the Boundary of this UPRN
Hornchurch Road Play Area	200001305236	On Land Adjacent to Hornchurch Road, Bowerhill, Melksham, Wiltshire, SN12 6QR	Land transferred to Melksham Without Parish Council in April 2018 from Bloor	Registered Title: WT203411 "Part of land on west side of Bowerhill lane, Bowerhill, Melksham". The Play Area is inside the Boundary of this UPRN.
Beanacre Play Area	010008201552	St Barnabas Church Field, Beanacre, Melksham, Wiltshire, SN12 7PT	Leased from Salisbury Diocese via St Barnabas Church	
Shurnhold Fields		Ex George Ward School Playing fields, Land to the North of Dunch Lane, Melksham, Wiltshire, SN12 8DQ	Land transferred to Melksham Without Parish Council in March 2019	Registered Title: WT444026 Joint project with Melksham Town Council, land in Melksham Without Parish Council name as

				lead council on project
Berryfield Village Hall		Land at Telford Drive, Berryfield, SN12 6GF	Land transferred to Melksham Without Parish Council in October 2021 from Bellway. Building leased to Management Trust to run on Council's behalf as of 21 st February 2023	Registered Title: WT433346

3. TENANCIES

During the year 2022/23 the following tenancies were held for Allotments:

Council as Landlord

- a) The Council is the landlord for 3.9 acres (1.58 hectares) land rented from the Council by a local landowner. Under the Farm Business Tenancies that were signed on the 16th March 2011, (expired 16th March 2016), it has been agreed that no rent shall be paid as each Farm Business Tenancy is made in consideration of each and therefore no rent is due for collection for 2022/22.
- b) The Council is the landlord to the Allotment tenants for Berryfield Allotments with 35 current tenants and for Briansfield Allotments with 36 current tenants. Details of agreement terms and tenancies are given in the Council Allotment Register. The Allotment rent applicable for the Allotment Year commencing 1st October 2021 to 30th September 2022 was £30 for 5 perches and £30 for 5 perches from 1st October 2022 to 30th September 2023. Vacant plots are let in conjunction with the waiting list and plots are given to Tenants from outside the parish boundary, if there are no residents on the waiting list. For existing Tenants from outside the parish boundary the rent will continue to be 2 x standard rent unless as a result of the boundary review under the Community Governance Review which came into effect 1st April 2018.

Council as Tenant

The Council is the tenant for the land rented from a landowner at Berryfield for Berryfield and Briansfield Allotments. Under the Farm Business Tenancies that were signed on the 16th March 2011, (expired 16th March 2016) it has been agreed that no rent shall be paid as each Farm Business Tenancy is made in consideration of each and therefore no rent was due for collection for 2022/23.

4. BORROWINGS

As part of the new Bowood View development in Berryfield there was the provision in the S106 agreement for a new village hall, with either the

developers building this themselves while on site or transferring a specified amount to the parish council. Unfortunately, the developers did not wish to construct this themselves and therefore opted to transfer the £500,000 index linked, as stated in the S106, for the parish council to build this themselves. The parish council went out to tender for this project in March 21, with this being overseen by the project manager for the project Arthur Williams.

Following this process, the parish council felt that for ease of cash flow and the fact that they wished for the construction to go ahead while construction was underway in the development, they should apply for a public works loan. In May 2021 the parish council consulted residents of the parish on their intention of apply for a public works loan for this project.

Following the public consultation, in June 2021 the parish council resolved at their Full Council meeting to apply for a public works loan totalling £495,000 over a 5-year period at a fixed rate term. In September 2021 the parish council received notification from the Public Works Loan Board that their application for £495,000 over a five-year period using EIP (Equal Instalments of Principal) repayments had been accepted.

At the Full Council meeting on Monday 13th December 2021 (Min. 212/21d) the parish council resolved for the loan application to be signed by the Chairman and Clerk.

The council have made the following loan repayments in 2022/23:

£49,500.00 Capital Loan repayment (23 rd September 2022)	
£ 2,784.38 Interest Payment (23 rd September 2022)	
£49,500.00 Capital Loan repayment (23 rd March 2023)	
£ 2,475.00 Interest Payment (23 rd March 2023)	

Total Capital Loan repayment 2022/23	£99,000.00
Total Interest Payments 2022/23	£ 5,259.38

As at 31st March 2023 the outstanding capital works loan is £346,500.00

5. SECTION 137 PAYMENTS

At the Full Council meeting on 24th January 2022 the parish council resolved and confirmed that they met the eligibility criteria for the General Power of Competence (Min.391/21). The Localism Act 2011 gives councils the power to do anything an individual can do provided that it is not prohibited by other legislation. As the council now holds the General Power of Competence it is not restricted to a maximum level of expenditure under the Local Government Act 1972, s137.

6. AGENCY WORK

The Council is currently not involved in agency work.

7. FINANCIAL PARTNERSHIP

The Council worked on several joint ventures with Melksham Town Council and contributed £5,843.66 for the joint Neighbourhood Plan (a 30% share). The joint Melksham Neighbourhood Plan received £10,000 of Locality grant

funding in 2022/23 which was held and drawn down from the Melksham Town Council bank account, as lead Council on the project.

The parish council had also agreed to pay towards the maintenance and running costs of the Market Place public conveniences (50% share with Melksham Town Council up to a total of £7,500). In 2022/23 the parish council agreed to pay £6,000 towards the maintenance and running costs of the toilets.

The parish and town councils continued work on their joint project to develop the ex-George Ward secondary school playing fields (one field in each parish) from Persimmon Homes. The project plan is to develop the fields into a more usable public open space, and have been named "Shurnhold Fields". The parish council is the lead council for this project, and therefore the land was transferred legally to the parish council and came with an open space maintenance contribution of £97,834 of which £2,500 was for legal fees. This is for maintenance costs in perpetuity and is held in a ringfenced Reserve by the parish council. The spend in 2022/23 on this project was £1,980.34 from the open space maintenance contribution Reserve, with no capital items being purchased for the open space in this financial year.

8. ADVERTISING AND PUBLICITY NEWSLETTERS

The following costs were incurred during the year:

£162.40 Advertising

£990.00 Quarterly Newsletters

9. MEMBERS' ALLOWANCES

The Council pays the Chairman an allowance and normally increases it by the same percentage as the staff increase each year which is agreed by the National Joint Council for Local Government Services (NJC). In this financial year the staff were awarded a flat rate amount, which meant that each employee, depending on their pay scale had a different percentage increase. In 2022/23 the Chairman received an allowance of £816.04 which was the same amount as the previous financial year. The council subsequently reviewed this at the Full Council meeting on 24th April 2023 and agreed to increase the rate by 6.6% to £869.90 for 2022/23 and pay the difference between what had already been paid and the increased amount. No other councillors receive an allowance. 6.6% is the increase that Wiltshire Council applied to their member allowances, and was the average increase for their staff using the same flat rate NJC award. The parish council have regard to what Wiltshire Council award their members, as the local Pay Authority, for the setting of its own member allowances.

10. SUPERANNUATION

The parish council participate in the Wiltshire Pension Fund and has operated a Superannuation Scheme for employees since 22nd June 1999. The cost of Employer Superannuation during 2022/23 was £17,201.45 for three of the Council's five employees (two employees have opted out of the scheme).

11. VAT

The VAT incurred for the financial year 2022/23 was £139,651.83. To minimise the burden of VAT upon certain public bodies and the taxpayers who fund them, Section 33 of the VAT Act 1994 includes special provisions under which these bodies can claim a refund of the VAT they have incurred on their

non-business activities. Due to the building works being undertaken at Berryfield Village Hall, the council approved to claim back the VAT on a monthly basis in the 2022/23 financial year. The following amounts were claimed back:

April 2022	£14,937.58
May 2022	£37,910.82
June 2022	£ 1,104.76
July 2022	£26,817.96
August 2022	£29,917.01
September 2022	£17,477.91
October 2022	£ 5,091.77
November 2022	£ 2,386.80
December 2022	£ 2,108.95
January 2023	£ 492.64
February 2023	£ 814.74
March 2023	£ 590.89
Total	£139,651.83

With regard to the expenditure for the Bowerhill Sports Field, the Council is able to recover all the VAT that it incurs in respect of the land as an "Open Space" as this constitutes a "non-business" activity. The recovery of the VAT that the Council incurs in respect of the "Sports Field & Pavilion" may or may not be recoverable dependent on the amount incurred. The de-minimus limit which is currently set by the Inland Revenue is £7,500 and therefore the VAT in respect of the Sports Field is way under this threshold. The income for paid use of the facilities was £11,525 with the facilities also used as public open space and the parish council's office accommodation.

During 2015/2016 the Council applied and received from HMRC a dispensation from registering for VAT as supplies are infrequent and the value of supplies is small.

12. (CIL) COMMUNITY INFRASTRUCTURE LEVY:

There is a legal requirement for the Parish Council to publish and inform Wiltshire Council as the Local Authority, what it has spent any CIL monies on.

CIL income received in 2022/23

Frogditch Farm 225 Lower Woodrow (15/09689/FUL)	£ 1,340.63
Land rear of 39/40 Eden Grove (21/01791/FUL)	£ 4,015.21
27 Beanacre, Beanacre SN12 7PT (20/03543/FUL)	£ 4,596.36
Garden of 406c The Spa (18/03329/REM)	£ 1,655.29
406C The Spa (19/10934/FUL)	<u>£ 406.26</u>
Total	£12,013.75

The Melksham Neighbourhood Plan was adopted on 8th July 2021 which means that there is an additional 10% CIL payable to the parish council on any new developments in the parish (25% in total). To benefit from the additional CIL the Neighbourhood Plan has to have been adopted before Wiltshire Council receive any CIL receipts from developments. It has been agreed that due to the fact that the Melksham Neighbourhood Plan was a joint partnership between Melksham Town Council and the Parish Council, the additional 10% that both councils receive on any future development will be put into a sharing pot for joint projects.

For 2022/23 the additional 10% applied to all of the developments that the parish council received CIL monies for during the year. This means that the total amount of CIL transferred into the 10% CIL sharing Reserve in 2022/23 was £4,805.49, the breakdown of these figures is detailed below:

Development	MWPC share	10% sharing pot
Frogditch Farm	£ 804.38	£ 536.25
39/40 Eden Grove	£2,409.13	£1,606.08
27 Beanacre	£2,757.82	£1,838.54
Garden 406c The Spa	£ 993.17	£ 662.12
406C The Spa	<u>£ 243.76</u>	<u>£ 162.50</u>
Total	£7,208.26	£4,805.49

CIL spent in 2022/23

Speed Indicator Device (SID - 2 nd device)	£ 2,296.12
Street Furniture	£ 2,611.00
Replacement of Wiltshire Council bins	£ 1,133.84
Village Hall Grants	£14,700.00
To level Plainings in Allotment Car Park	<u>£ 198.00</u>
Total	£20,938.96

Transfers to Earmarked Reserve:

10% CIL Sharing pot with Melksham Town Council	£ 4,805.49
Bowerhill Sports Field Reserve	<u>£ 5,000.00</u>
	£ 9,805.49

CIL Reserve as at 1st April 2022

CIL Reserve as at 1 st April 2022	£ 45,302.21
CIL income received in 2022/23	£ 12,013.75
CIL spent in 2022/23	- £ 20,938.96
CIL transferred to Earmarked Reserves	- <u>£ 9,805.49</u>
CIL Reserve as at 31st March 2023	£ 26,571.51

13. SANDRIDGE SOLAR FARM COMMUNITY FUNDING:

The Community Benefit from Sandridge Solar Farm is £1million over 25 years, which equates to £40,000 per year. This amount is divided between the parishes surrounding it, proportionately calculated by the number of dwellings within a 2.75km radius of the centre of the Solar Farm. Within the agreement there is a requirement for the Parish Council to report back to Sandridge Solar Farm owners what they have spent the funding on.

The Sandridge solar farm funding received in 2022/23 was a one-off payment of £16,119.14. This fund was spent on the following in 2022/23:

Weedspraying	£2,407.00
Erection of SID on fortnightly basis	£1,279.00
Play Area/ MUGA Safety Surfacing Clean	£3,300.00
Roundabout grass cutting and maintenance	<u>£1,760.00</u>
TOTAL SPEND IN 2022/23	£8,746.00

Solar Fund Reserve as at 1st April 2022	£29,068.47
---	-------------------

Solar Fund Reserve income received in 2022/23	£16,119.14
Soar Fund Reserve spent in 2022/23	- £ 8,746.00
Solar Fund Reserve as at 31st March 2023	£36,441.61

14. RESERVES:

The Parish Council is required to maintain adequate financial reserves to meet the needs of the organisation and has a Reserves Policy that sets out how the Council determines and reviews the level of such reserves and how they will be used. Reserves are categorised as **earmarked** (held for a specific purpose), or **general** (held to cushion the impact of uneven cash flows or unexpected events). The Parish Council has agreed that these Reserves shall be further classed as either **Short Term** (for use within 3 years), **Medium Term** (for use over 3 years) and **Ring Fenced** (can only be used for specific projects or assets).

Earmarked Reserves as at 1st April 2022	£1,309,037.31
Less Spend from Earmarked Reserves during 2022/23	- £1,028,719.04
Plus Funds transferred to Earmarked Reserve 2020/21	£ 462,491.67
Earmarked Reserves as at 31st March 2022	£ 742,809.97

General Reserve as at 31st March 2023	£ 44,130.00
TOTAL RESERVES as at 31st March 2023	£ 786,939.97

Ear Marked Reserve Analysis as at 31st March 2023:

ACTUAL AS AT 31 MARCH 2023	COUNCIL RESERVES	CONTINGENCY/COMMITTED 2023/24	SHORT TERM Up to 3 years	MEDIUM TERM CAPITAL REPLACEMENT Over 3 years	RINGFENCED for specific use due to legal agreement from funding source
£348,373.82	New Hall, Berryfield	£114,741.03	£183,823.41	£49,809.38	
£4,400.00	Shaw Hall	£4,400.00			
£1,200.00	Photocopier replacement	£1,200.00			
£47,463.57	B'hillsSports Field & Pavilion maintenance. LONG TERM REPLACEMENT OF CAPITAL ITEMS	£5,000.00	£10,000.00	£32,463.57	
£21,068.00	B'hillsSports Field & Pavilion maintenance	£10,000.00	£11,068.00		

£40,000.00	Replacement Play Area Safety Surfacing & Equipment LONG TERM CAPITAL REPLACEMENT	£28,000.00	£8,084.00	£3,916.00	
£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		
£10,850.00	Defibrillator replacement every 8 years	£10,850.00			
£4,000.00	General Highway & Footpath / Lighting	£4,000.00			
£5,006.21	Legal fees	£5,006.21			
£5,765.67	Community Projects/Match Funding	£5,765.67			
£14,000.00	Elections	£14,000.00			
£9,463.34	Contingency - staffing	£9,463.34			
£28,471.00	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	£20,471.00	£8,000.00		
£30,242.77	General Contingency	£30,242.77			
£26,571.38	CIL (Community Infrastructure Levy) ringfenced funding	£26,571.38			£26,571.38
£5,123.31	New Reserve: CIL 10% SHARING POT WITH MTC SO RING FENCED	£5,123.31			£5,123.31
£36,441.61	Sandridge Solar Farm Community Funding	£36,441.61			£36,441.61
£80,008.26	Shurnhold Fields Open Space Maintenance Contribution	£2,000.00	£6,000.00	£72,008.26	£80,008.26

£8,361.00	NEW RESERVE - To show SSEN reserve received for MCS in Emergency Plan mode as RINGFENCED	£7,680.50	£680.50		£8,361.00
£0.00	NEW RESERVE - To show Berryfield Public Art fund from Wiltshire Council - as RINGFENCED				
£0.00	NEW RESERVE - to show potential funding coming from CAWS for SID#3 AS RINGFENCED				
£0.00	Davey (Pathfinder) Play Area s106 Maintenance Contribution AS RINGFENCED				
£742,809.94		£350,956.82	£233,655.91	£158,197.21	
			£742,809.94		

Signed


.....
Council Chair


.....
Responsible Financial Officer

Dated

...19/06/23.....

...19/06/23.....

Melksham Without Parish Council

First Floor, Melksham Community Campus, Market Place, Melksham, SN12 6ES

01225 705700 www.melkshamwithout-pc.gov.uk

Clerk & Responsible Financial Officer: Teresa Strange Email: clerk@melkshamwithout-pc.gov.uk