

**MELKSHAM WITHOUT PARISH
COUNCIL**

STATEMENT OF ACCOUNTS

AND

SUPPORTING STATEMENT

31ST MARCH 2024



Melksham without Parish Council Current Year
Income and Expenditure Account for Year Ended 31st March 2024

31st March 2023		31st March 2024
	Income Summary	
235,689	Precept	245,271
235,689	Sub Total	245,271
	Operating Income	
24,607	General Account Income	36,370
2,663	Parish Amenities	6,181
2,098	Community Support	7,752
11,525	Jubilee Sports Field Income	12,793
2,496	Allotment Income	2,760
12,014	CIL	85,028
425,998	S106	0
717,090	Total Income	396,154
	Running Costs	
22,957	Administration costs	17,465
119,803	Staffing	128,853
6,920	Council Office Costs	11,035
1,034,084	Parish Amenities	424,351
41,235	Community Support	75,653
31,682	Jubilee Sports Field Expenditu	39,199
3,170	Allotment Expenditure	2,199
1,259,850	Total Expenditure	698,755
	General Fund Analysis	
20,663	Opening Balance	44,130
717,090	Plus : Income for Year	396,154
737,753		440,285
1,259,850	Less : Expenditure for Year	698,755
(522,097)		(258,470)
(566,227)	Transfers TO / FROM Reserves	(317,007)
44,130	Closing Balance	58,537

Summary Income & Expenditure by Budget Heading 31/03/2024

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	380,602	386,841	6,239			98.4%
Expenditure	657,357	475,895	(181,462)	0	(181,462)	138.1%
Net Income over Expenditure	<u>(276,755)</u>					
plus Transfer from EMR	410,778					
less Transfer to EMR	102,575					
Movement to/(from) Gen Reserve	<u>31,448</u>					
<u>Jubilee Sports Field</u>						
Income	12,793	6,135	(6,658)			208.5%
Expenditure	39,199	33,714	(5,485)	0	(5,485)	116.3%
Net Income over Expenditure	<u>(26,406)</u>					
plus Transfer from EMR	12,604					
less Transfer to EMR	0					
Movement to/(from) Gen Reserve	<u>(13,802)</u>					
<u>Allotment Account</u>						
Income	2,760	2,513	(247)			109.8%
Expenditure	2,199	2,230	31	0	31	98.6%
Net Income over Expenditure	<u>561</u>					
plus Transfer from EMR	0					
Movement to/(from) Gen Reserve	<u>561</u>					
Grand Totals:-						
Income	396,154	395,489	(665)			100.2%
Expenditure	698,755	511,839	(186,916)	0	(186,916)	136.5%
Net Income over Expenditure	<u>(302,600)</u>	<u>(116,350)</u>	<u>186,250</u>			
plus Transfer from EMR	423,383					
less Transfer to EMR	102,575					
Movement to/(from) Gen Reserve	<u>18,207</u>					

18/04/2024

Melksham without Parish Council Current Year

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Balance Sheet as at 31st March 2024

31st March 2023

31st March 2024

31st March 2023		31st March 2024	
Current Assets			
2,828	Debtors	5,794	
591	VAT Control A/c	2,084	
102,817	Current Account 02027655	43,276	
300,000	Fixed Term Deposit	0	
406,463	Unity Bank	52,319	
0	Instant Access Unity 20476339	408,835	
<u>812,699</u>		<u>512,307</u>	
812,699	Total Assets	512,307	
Current Liabilities			
1,517	Creditors	5,098	
21,245	Accruals	19,507	
2,496	Receipts in Advance	2,763	
500	Holding Deposits	600	
<u>25,759</u>		<u>27,967</u>	
786,940	Total Assets Less Current Liabilities	484,340	
Represented By			
44,130	General Reserves	58,537	
348,374	New Hall Berryfield Contingenc	4,400	
47,464	B'hill Sf Capital	40,463	
6,000	Recr&Sport Facility Cntng	6,000	
4,000	EMR Gen Highway/Footpath/L'ing	4,000	
5,006	EMR Legal Fees	2,006	
5,766	EMR Community Projects	8,376	
36,442	Sandridge Solar Farm	46,796	
14,000	Election Cntng	13,233	
9,463	Staffing Cntng	463	
4,400	Shaw Hall	4,400	
40,000	Play Area Surf/Eqp Contingency	40,000	
10,000	Shurnhold Fields Capital	10,000	
28,471	Replacemnt/Renewal Council As.	24,376	
30,243	New General Contingency Reserv	20,988	
10,850	Defib & Battery Repalcement	10,850	
26,571	CIL	59,335	
21,068	Sports field Annual sum	15,464	
80,008	EMR Shurnhold Fields project	76,102	

18/04/2024

Melksham without Parish Council Current Year

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Balance Sheet as at 31st March 2024

31st March 2023

31st March 2024

1,200 Photocopier Replacement

0

5,123 EMR 10% sharing Pot with MMTTC

30,529

8,361 EMR SSE Grant for MCS

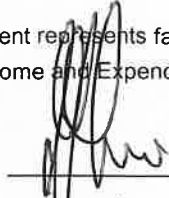
8,021

786,940

484,340

The above statement represents fairly the financial position of the authority as at 31st March 2024 and reflects its Income and Expenditure during the year.

Signed :
Chairman



Date: 17TH JUNE 2024

Signed :
Responsible
Financial



Date: 17TH JUNE 2024.

Earmarked Reserves

Account	Opening Balance	Net Transfers	Closing Balance
321 New Hall Berryfield Contingenc	348,373.82	-343,973.82	4,400.00
326 B'hill Sf Capital	47,463.57	-7,000.60	40,462.97
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	5,006.21	-3,000.00	2,006.21
332 EMR Community Projects	5,765.67	2,610.00	8,375.67
333 Sandridge Solar Farm	36,441.61	10,354.78	46,796.39
334 Election Cntng	14,000.00	-767.00	13,233.00
335 Staffing Cntng	9,463.34	-9,000.00	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.	28,471.00	-4,095.00	24,376.00
340 New General Contingency Reserv	30,242.77	-9,255.09	20,987.68
341 Defib & Battery Replacment	10,850.00		10,850.00
342 CIL	26,571.36	32,763.91	59,335.27
343 Sports field Annual sum	21,068.00	-5,603.83	15,464.17
347 EMR Shurnhold Fields project	80,008.26	-3,906.76	76,101.50
349 Photocopier Replacement	1,200.00	-1,200.00	0.00
353 EMR 10% sharing Pot with MMTc	5,123.31	25,406.15	30,529.46
354 EMR SSE Grant for MCS	8,361.00	-340.00	8,021.00
	742,809.92	-317,007.26	425,802.66

**MELKSHAM WITHOUT PARISH COUNCIL
SUPPORTING STATEMENT FOR THE YEAR ENDING 31ST MARCH 2024**

1. ASSETS

Assets are defined as all items of land, buildings, vehicles, plant, and equipment. At 31st March 2023 the asset value was £1,150,955. During 2023/24 there were disposals of assets valuing £3,092 and new assets totalling £14,650 which gives a total asset value of £1,162,513 at 31st March 2024. During this financial year there were a few additions to the asset register such as a new defibrillator for Pathfinder Place, moveable goal posts for the Bowerhill Sports Field and a replacement bus shelter at Beanacre. In addition, the council adopted a new play area in Berryfield from the developers, known as Whitworth, which was added to the asset register for £1. Although, this play area has been added onto the asset register for £1 it is insured at a much higher value.

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 £2,734,644 from 1st June 2023 to 31st May 2024.

A summary of the assets held as at 31st March 2024 is detailed below:

Buildings	£801,483
Chain of Office/Chairman's Board	£1,380
Fencing/Gates	£22,934
Land	£37,254
Machinery/Tools	£364
Office Furniture/Equipment/Contents	£24,722
Outside Equipment	£3,307
Other Surfaces	£23,093
Sports Equipment	£14,889
Play Area & Playing Field Equipment/Safety Surfacing	£119,953
Street Furniture	110,634.00
RAF Memorial	£2,500
	<u>£1,162,513</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 £11,034.93, which was the proportion due from 1st March 2023 to 31st March 2024. The annual rent charge increases by £1,000 each year and are as follows:

Please note that each year of the lease term runs into two financial years; therefore, the figure detailed above for 2023/24 will be different to the figure listed below for the year 1st August 2023 to 31st July 2024.

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 2005, 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 per annum payable to St Barnabas Church. The peppercorn rent payable for the first 5 years of the lease was £10 per annum with a rental review by the Church required to take place every 5 years. Up until the 2023/24 financial year the rental review had not taken place by St Barnabas Church, and as such the parish council have continued to pay £10 per year. This has been identified and rectified in the 2023/24 financial year with the parish council paying the £78.64 shortfall. For the current 5-year term from 2020-2025 the annual amount rent due is £23.93 per annum. 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. The parish council considered this again at their Asset Management Committee on the 12th February 2024 (min.413/23e) and confirmed to continue with this way 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. The parish council are currently in the process of taking on the

freehold of both Kestrel Court and Berryfield play areas. Although, the Berryfield play area is subject to be 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 the council feel that as they would own the play area it will allow them to budget accordingly.

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	New to do Shaw Land Registry
Shaw Play area & MUGA	010008202315	Recreation Ground, The Beeches, Shaw, Melksham, Wiltshire, SN12 8EP	Freehold and leased to	Due to the Health & Safety of the play area this is

(Multi Use Games Area)			Management Committee	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 6TL	Freehold	Registered Title: WT273424
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 Play Area		Berryfield Park, Melksham, Wiltshire, SN12 6EE	Devolved service lease from Wiltshire Council	There is no UPRN allocated to this piece of land. NB: This includes the land that the teen shelter and MUGA is on, and the land that the "old portacabin" village hall was sat on (ref 010008202014, demolished 05/12/22.
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
Whitworth Play Area		Smeaton Way, Berryfield, Melksham SN12 6GG	Land transferred to Melksham Without Parish Council in April 2023 from Bellway Homes	

3. TENANCIES

During the year 2023/24 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 2023/24.

- 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 2022 to 30th September 2023 was £30 for 5 perches and £35 for 5 perches from 1st October 2023 to 30th September 2024. 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 2023/24.

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 whilst 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 applying 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.

As detailed above, the parish council took out a public works loan to aid cash flow while waiting for income from the section 106 agreement for the hall and CIL (Community Infrastructure Levy) that had been agreed to be used for the construction of the hall. In January 2024, some CIL was received from the new Buckley Garden Development on Semington Road, which, therefore, meant that the council had enough funds available in the Berryfield Village Hall reserve to pay back the public works loan in full. The council had contacted the Public Works Loan Board to ascertain whether

there was any benefit or penalty to the council if they paid the loan back early. They had confirmed that it depended on interest rates at the time the council wished to pay back the loan in full, but advised that if the council wished to pay off the loan at the time of the enquiry, there would be a discount of c£11,000. At the Full Council meeting held on the 22nd January 2024, the council approved repaying the outstanding public works loan amount three years early (min. 388/23c). It was confirmed that the total final amount due to be paid back on the loan was £286,482.80, which was paid on the 25th January 2024 giving a total discount of £11,781.90 on the loan amount.

The council have made the following loan repayments in 2023/24:

£ 49,500.00	Capital Loan repayment	(25 th September 2023)
£ 2,165.63	Interest Payment	(25 th September 2023)
£285,388.18	Capital Loan repayment	(25 th January 2024)
£ 1,265.00	Interest Payment	(25 th January 2024)

Total Capital Loan repayment 2023/24	£334,88.18
Total Interest Payments 2023/24	£3,430.63

As at 31st March 2024 the outstanding capital works loan amount is £0.00

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 £7,621.66 for the joint Neighbourhood Plan (a 30% share). The joint Melksham Neighbourhood Plan received £560 of Locality grant funding in 2023/24 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. In 2023/24 the parish council agreed to pay £5,000 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 2023/24 on this project was £3,906.76 from the open space maintenance contribution Reserve, with no capital items being purchased for the open space in this financial year. This leaves the total amount standing in the reserve at £76,101.50 as at 31st March 2024.

The parish council are jointly working with Melksham Town Council and Age UK Wiltshire for the provision of the Melksham Community Support Service to support residents in the town and parish. For 2023/24 the total cost of the project was £23,000 with both councils each agreeing to fund 50% of the cost (£11,500 each). Both councils jointly applied to the Melksham Area Board's Health & Wellbeing fund and was successfully awarded £5,000 towards the project costs; this was paid to the parish council who transferred £2,500 to the town council as their share. The total parish council contribution towards this project in 2023/24 was £9,000 with the remaining £2,500 being funded by the grant as detailed above.

The parish council is working jointly with Melksham Town Council to put into place a robust emergency plan to be implemented in the event of a civil emergency. This follows on from the work undertaken by both councils during the Covid-19 pandemic lockdown, where a community support scheme was set up to help residents in the community. This scheme has now closed down; however, the objective for both councils is to have a similar system in place for emergency situations such as adverse weather or another pandemic. In the 2022/23 financial year, both councils jointly applied for some funding from the SSEN Resilient Communities Fund for this project for 3 years, and were successful in receiving £8,361 in funding, which Melksham Without Parish Council holds in their reserves. Some of this funding is towards the line rental of the emergency number and the online database licence. There are also plans for the emergency phone number to be printed on fridge magnets and to be distributed to all residents of Melksham Town and Melksham Without so that the number is available in the event of a civil emergency, which some of the funding received will be used for. In the 2023/24 financial year, £340 was spent from this reserve, which was for the Melksham Community Support database licence.

The parish council is working jointly with Melksham Town Council for the provision of real time information around the town and parish. Wiltshire Council currently has a scheme in place that provides 50% of funding for real time information. Since July 2021, Melksham has had a joint Neighbourhood Plan which means that both councils receive an additional 10% of Community Infrastructure Levy (CIL) funding on new housing developments that are applicable for CIL. It has been agreed by both councils that the additional 10% of CIL received should go into a sharing pot for agreed joint projects across the town and parish. The parish council holds a separate CIL reserve for this funding to ensure that the 10% is properly accounted for in the council's accounts. A CIL sharing working party has been set up with members from both councils agreeing suitable uses for this CIL, with real time information currently being the only project agreed. In the 2023/24 financial year, the total amount spent on the real time information project was £8,605.02, with Wiltshire Council providing 50% funding towards each real time information installation. This was £2,868.35 for the bus shelter at Mitchell Drive, Bowerhill, and £5,736.67 for two bus shelters at Kestrel Court, Bowerhill. As at 31st March 2024, the reserve for the parish council's 10% share of CIL stands at

£30,529.46 with Melksham Town Council holding their 10% share in their accounts at year end.

8. ADVERTISING AND PUBLICITY NEWSLETTERS

The following costs were incurred during the year, and spent with the Melksham Independent News:

£297.40 Advertising
£495.00 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 2023/24 the Chairman received an allowance of £920. This was an increase of 5.76% which 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 2023/24 was £19,455.42 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 2023/24 was £22,174.55. 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. £20,090.57 (Qtr. 1, 2 & 3) was refunded in 2023/24 and the remaining £2,083.98 (Qtr.4) was refunded on 2nd May 2024.

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 hiring out of the "Sports Field & Pavilion" is recoverable following the conclusion of the Chelmsford, Midlothian and Mid-Ulster legal cases against HMRC on this issue. It is now recognised that when councils provide sports and leisure activities it is done so under a special legal regime which in principle allows these activities to be treated as non-business provided that they do not cause a significant distortion of competition. As per the VAT [VATGPB8410](#) notice last updated 15th November 2023, sports lettings for clubs, community groups and businesses are treated as a non-business activity. This, therefore, means that Melksham Without Parish Council is able to recover any VAT incurred on costs relating to the maintenance of the sports field and pavilion as well as not charge any VAT on any income received for the hire of the facility. The income for paid use of the facilities was £12,793 with the facilities also used as public open space.

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 2023/24

Land adjacent 1 Eden Grove, Whitley (PL/2023/00625)	£ 1,200.78
Land at Semington Road (Buckley Gardens) (PL/2022/02749)	£82,327.17
63 Shaw Hill, Shaw (19/00221/FUL)	<u>£ 1,500.00</u>
Total	<u>£85,027.95</u>

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 2/5 (10% of overall CIL paid to Wiltshire Council) that both councils receive on any future development will be put into a sharing pot for joint projects.

For 2023/24 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 2023/24 was £34,011.18, the breakdown of these figures is detailed below:

Development	MWPC share	10% sharing pot
1 Eden Grove	£ 720.47	£ 480.31
Buckley Gardens	£49,396.30	£32,930.87
63 Shaw Hill	<u>£ 900.00</u>	<u>£ 600.00</u>
Total	<u>£51,016.77</u>	<u>£34,011.18</u>

CIL spent in 2023/24

LHFIG Contributions	£4,460.36
Replacing Wiltshire Council bins	£ 358.81
Drinking water fountain installation	£ 875.00
Total spend from CIL	<u>£5,694.17</u>

Transfers to Earmarked Reserve:

10% CIL Sharing pot with Melksham Town Council	£34,011.17
Berryfield Village Hall	<u>£12,558.69</u>
	<u>£46,569.86</u>

CIL Reserve as at 1st April 2023

CIL income received in 2023/24	£85,027.95 (25% CIL)
CIL spent in 2023/24	- £ 5,694.17
CIL transferred to Earmarked Reserves	- <u>£46,569.86</u>
CIL Reserve as at 31st March 2024	<u>£59,335.27</u>

For clarity, the amount shown in the CIL 10% sharing pot reserve is shown below:

CIL 10% Sharing pot reserve as at 1st April 2023	£ 5,123.31
CIL income transferred into this reserve 2023/24	£34,011.17
CIL spent in 2023/24	- £ 8,605.02
CIL 10% Reserve as at 31st March 2024	£30,529.46

**Total amount of CIL as at 31st March 2024
in both CIL reserves** **£89,864.73**

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. It has always been difficult to estimate how much funding the council would receive each year, as it was previously thought that the income fluctuated depending on the number of dwellings within the radius of the solar farm. In the 2023/24 financial year, the council received clarification from Foresight, the current owners of the solar farm, on how the income for each parish is calculated and whether this is recalculated each time a new development is built within the boundary. It has been confirmed that the income amount is only recalculated when there is a boundary change, not when new houses are built within the boundary. 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 2023/24 was a one-off payment of £17,547.41. This fund was spent on the following in 2023/24:

Tree inspections and work	£1,786.00
Repairs and maintenance	£1,089.00
Weedspraying	£3,438.00
Street Furniture	£ 879.63
TOTAL SPEND IN 2023/24	£7,192.63

Solar Fund Reserve as at 1st April 2023	£36,441.61
Solar Fund Reserve income received in 2023/24	£17,547.41
Solar Fund Reserve spent in 2023/24	- <u>£ 7,192.63</u>
Solar Fund Reserve as at 31st March 2024	£46,796.39

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 2023	£742,809.92
Less Spend from Earmarked Reserves during 2023/24	- £423,382.61

Plus Funds transferred to Earmarked Reserve 2023/24
Earmarked Reserves as at 31st March 2024

£106,375.36
£425,802.67

General Fund as at 31st March 2024
TOTAL RESERVES as at 31st March 2024

£ 58,537.00
£484,339.67

Ear Marked Reserve Analysis as at 31st March 2024:

ACTUAL 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
£4,400.00	New Hall, Berryfield	£0.00	£4,400.00			
£4,400.00	Shaw Hall	£0.00	£4,400.00			
£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	
£15,464.17	B'hillSports Field & Pavilion maintenance	£2,000.00	£13,464.17			
£40,000.00	Replacement Play Area Safety Surfacing & Equipment LONG TERM CAPITAL REPLACEMENT	£20,000.00	£20,000.00			
£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		£850.00	£10,000.00		
£4,000.00	General Highway & Footpath / Lighting		£4,000.00			
£2,006.21	Legal fees		£2,006.21			
£8,375.67	Community Projects/Match Funding		£8,375.67			
£13,233.00	Elections		£13,233.00			
£463.34	Contingency - staffing		£463.34			
£24,376.00	Contingency - replacement / renewal of council assets	£6,000.00	£8,376.00	£10,000.00		

	(including Wiltshire Council assets) and instead of insuring low value street furniture items TO BE RENAMED STREET FURNITURE RESERVE					
£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
£30,529.46	New Reserve: CIL 10% SHARING POT WITH MTC SO RING FENCED	£20,200.00		£10,329.46		£30,529.46
£46,796.39	Sandridge Solar Farm Community Funding	£46,796.39				£46,796.39
£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
£8,021.00	NEW RESERVE - To show SSEN reserve received for MCS in Emergency Plan mode 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	£220,783.59
				£425,802.66		

Signed


 Council Chair


 Responsible Financial Officer

Dated

17th June 2024

17th June 2024

Melksham Without Parish Council

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

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