

MELKSHAM WITHOUT PARISH
COUNCIL

STATEMENT OF ACCOUNTS

AND

SUPPORTING STATEMENT

31ST MARCH 2022



Melksham without Parish Council 2021/22**Income and Expenditure Account for Year Ended 31st March 2022**

31st March 2021		31st March 2022
	Income Summary	
221,234	Precept	217,977
<u>221,234</u>	Sub Total	<u>217,977</u>
	Operating Income	
58,319	General Account Income	18,187
5,000	Parish Amenities	497,529
0	Community Support	2,736
1,869	Jubilee Sports Field Income	9,593
2,223	Allotment Income	2,405
304,263	CIL	6,414
0	S106	136,450
<u>592,908</u>	Total Income	<u>891,292</u>
	Running Costs	
19,432	Administration costs	21,388
106,417	Staffing	106,424
72,185	Parish Amenities	367,267
36,044	Community Support	32,480
3,500	Joint Ventures	3,050
24,010	Jubilee Sports Field Expenditu	38,781
2,714	Allotment Expenditure	1,770
<u>264,302</u>	Total Expenditure	<u>571,159</u>
	General Fund Analysis	
6,136	Opening Balance	16,049
592,908	Plus : Income for Year	891,292
<u>599,044</u>		<u>907,340</u>
264,302	Less : Expenditure for Year	571,159
<u>334,742</u>		<u>336,181</u>
318,693	Transfers TO / FROM Reserves	315,518
<u>16,049</u>	Closing Balance	<u>20,663</u>

Summary Income & Expenditure by Budget Heading 31/03/2022

Month No: 12

Committee Report

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent
<u>General Account</u>						
Income	879,293	240,017	(639,276)			366.3%
Expenditure	530,608	572,104	41,496	0	41,496	92.7%
Net Income over Expenditure	<u>348,685</u>					
plus Transfer from EMR	312,454					
less Transfer to EMR	494,827					
Movement to/(from) Gen Reserve	<u>166,312</u>					
<u>Jubilee Sports Field</u>						
Income	9,593	5,720	(3,873)			167.7%
Expenditure	38,781	26,392	(12,389)	0	(12,389)	146.9%
Net Income over Expenditure	<u>(29,188)</u>					
plus Transfer from EMR	2,188					
less Transfer to EMR	0					
Movement to/(from) Gen Reserve	<u>(26,999)</u>					
<u>Allotment Account</u>						
Income	2,405	2,513	108			95.7%
Expenditure	1,770	1,871	101	0	101	94.6%
Net Income over Expenditure	<u>635</u>					
plus Transfer from EMR	0					
Movement to/(from) Gen Reserve	<u>635</u>					
Grand Totals:-						
Income	891,292	248,250	(643,042)			359.0%
Expenditure	571,159	600,367	29,208	0	29,208	95.1%
Net Income over Expenditure	<u>320,133</u>	<u>(352,117)</u>	<u>(672,250)</u>			
plus Transfer from EMR	314,642					
less Transfer to EMR	494,827					
Movement to/(from) Gen Reserve	<u>139,948</u>					

16/06/2022

Melksham without Parish Council 2021/22

12:30

Balance Sheet as at 31st March 2022

31st March 2021

31st March 2022

31st March 2021		31st March 2022	
Current Assets			
4,786	Debtors	970	
4,677	VAT Control A/c	35,059	
0	Prepayments	350	
859,649	Current Account 02027655	1,027,357	
163,656	Unity Bank	359,517	
1,032,768		1,423,253	
1,032,768	Total Assets	1,423,253	
Current Liabilities			
10,468	Creditors	1,595	
10,009	Accruals	89,052	
2,223	Receipts in Advance	2,405	
500	Holding Deposits	500	
23,201		93,553	
1,009,568	Total Assets Less Current Liabilities	1,329,700	
Represented By			
16,049	General Reserves	20,663	
244,957	New Hall Berryfield Contingenc	587,858	
2,857	Office Accomodation Cntng	2,857	
40,030	B'hill Sf Capital	42,615	
16,500	Shaw PA Surf&Equip Cntng	0	
6,000	Recr&Sport Facility Cntng	6,000	
4,000	EMR Gen Highway/Footpath/L'ing	4,000	
5,450	EMR Legal Fees	5,450	
766	EMR Community Projects	766	
37,553	Sandridge Solar Farm	29,068	
14,000	Election Cntng	14,000	
9,850	Staffing Cntng	9,850	
4,400	Shaw Hall	4,400	
40,000	Play Area Surf/Eqp Contingency	40,000	
10,000	Shurnhold Fields Capital	10,000	
30,000	Replacemnt/Renewal Council As.	29,116	
35,608	New General Contingency Reserv	34,008	
10,850	Defib & Battery Replcement	10,850	
51,179	CIL	45,302	
9,339	Sports field Annual sum	22,213	

16/06/2022

Melksham without Parish Council 2021/22

12:30

Balance Sheet as at 31st March 2022

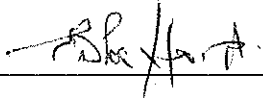
31st March 2021

31st March 2022

84,920	EMR Shurnhold Fields project	81,989
315,030	EMR New Community Centre East	315,030
800	Photocopier Replacement	1,200
5,000	Flood Prevention Funding	5,000
9,431	EMR Covid Grants	2,148
5,000	Old Berryfield Hall Disposal	5,000
0	EMR 10% sharing Pot with MTC	318
<u>1,009,568</u>		<u>1,329,700</u>

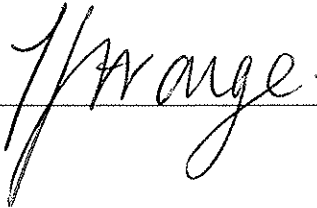
The above statement represents fairly the financial position of the authority as at 31st March 2022 and reflects its Income and Expenditure during the year.

Signed :
Chairman



Date : 20.6.22

Signed :
Responsible
Financial
Officer



Date : 24.06.22.

Earmarked Reserves

Account	Opening Balance	Net Transfers	Closing Balance
321 New Hall Berryfield Contingenc	244,957.18	342,900.45	587,857.63
322 Office Accomodation Cntng	2,856.53		2,856.53
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	40,030.00	2,585.36	42,615.36
327 Shaw PA Surf&Equip Cntng	16,500.00	-16,500.00	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		5,450.00
331 Legal Fees Cntng	0.00		0.00
332 EMR Community Projects	765.67		765.67
333 Sandridge Solar Farm	37,553.00	-8,484.53	29,068.47
334 Election Cntng	14,000.00		14,000.00
335 Staffing Cntng	9,850.00		9,850.00
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.	30,000.00	-884.00	29,116.00
340 New General Contingency Reserv	35,608.00	-1,600.00	34,008.00
341 Defib & Battery Replacemnt	10,850.00		10,850.00
342 CIL	51,179.01	-5,876.93	45,302.08
343 Sports field Annual sum	9,339.00	12,874.00	22,213.00
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	84,919.56	-2,930.96	81,988.60
348 EMR New Community Centre East	315,029.94		315,029.94
349 Photocopier Replacement	800.00	400.00	1,200.00
350 Flood Prevention Funding	5,000.00		5,000.00
351 EMR Covid Grants	9,431.00	-7,282.79	2,148.21
352 Old Berryfield Hall Disposal	5,000.00		5,000.00
353 EMR 10% sharing Pot with MTC	0.00	317.82	317.82
	993,518.89	315,518.42	1,309,037.31

**MELKSHAM WITHOUT PARISH COUNCIL
SUPPORTING STATEMENT FOR THE YEAR ENDING 31ST MARCH 2022**

1. ASSETS

Assets are defined as all items of land, buildings, vehicles, plant and equipment. At 31st March 2021 the asset value was £303,010. During 2021/22 there were disposals of assets valuing £2,900 and new assets totaling £291,316 which gives a total asset value of £591,426 at 31st March 2022. The main asset addition is the valuation of the new village hall at Berryfield currently under construction, as at 31st March 2022 of £237,846.

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 £1,713,601.42 from 1st June 2021 to 31st May 2022.

A summary of the assets held as at 31st March 2022 is detailed below:

Buildings	£255,762
Chain of Office/Chairman's Board	£1,380
General Contents	£460
Fencing/Gates	£22,934
Land	£37,254
Machinery/Tools	£442
Office Furniture/Equipment/Contents	£20,954
Outside Equipment	£2,586
Other Surfaces	£23,093
Sports Equipment	£9,767
Play Area & Playing Field Equipment/Safety Surfacing	£120,671
Street Furniture	£93,623
War Memorial	£2,500
	<u>£591,426</u>

2. LEASES

Office Lease: In February 2018, the landlord of the parish council's office and meeting accommodation at Crown Chambers, 7 Market Place, Melksham gave the council formal notice of the end of their lease. At the end of August 2018, the parish council relocated to temporary office accommodation at their own Sports Pavilion at Bowerhill Sports Field and remain committed to moving into new dedicated office and meeting accommodation at the planned Wiltshire Council Melksham Community Campus which is due to open in Autumn 2022.

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.

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	WT15924

			Wiltshire Council	
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
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 (Village Hall)	010008202014	Berryfield Hall, Berryfield Park, Melksham, Wiltshire, SN12 6EE	Devolved service lease from Wiltshire Council	Registered Title: WT276080 Car Park is on Selwood Housing owned land
Berryfield Park Play Area		Berryfield Hall, 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	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	Land transferred to Melksham Without Parish Council in October 2021 from Bellway	Registered Title: WT433346

3. TENANCIES

During the year 2021/22 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 2021/22.
- b) The Council is the landlord to the Allotment tenants for Berryfield Allotments with 35 current tenants and for Briansfield Allotments with 35 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 2020 to 30th September 2021 was £30 for 5 perches and £30 for 5 perches from 1st October 2021 to 30th September 2022. 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 2021/22.

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 totaling £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 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 2021/22:

£49,500.00- Capital Loan repayment (March 2022)
£ 3,093.75- Interest Repayment (March 2022)

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 £1,458.21 for the joint Neighbourhood Plan (a 30% share). The joint Melksham Neighbourhood Plan received £7,440 of Locality grant funding in 2021/22 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). As the invoice for 2021/22 had not been received by year end the figure was estimated at being £7,500, which is based on the fact that this was the maximum amount the parish council agreed to pay.

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 2020/21 on this project was £2,930.96 from the open space maintenance contribution Reserve, and the parish council's share of capital expenditure (50% share) was £952.15 which was funded by CIL (Community Infrastructure Levy).

8. ADVERTISING AND PUBLICITY NEWSLETTERS

The following costs were incurred during the year:

£498.80 Advertising

£495.00 Quarterly Newsletters

9. MEMBERS' ALLOWANCES

The Council agreed to pay the Chairman an Allowance of £816.04 for 2021/22 which was in line with the 1.75% staff increase. No other councilors receive an allowance.

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 2021/22 was £16,057.17 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 2021/22 was £56,771.99. To minimize 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. £21,715.96 (Qtr 1,2 &3) was refunded during 2021/22 and the remaining £35,056.03 (Qtr 4) refunded on 09/05/22 following the year end closedown of the accounts. The VAT incurred for Qtr 4 is considerably higher than previous quarters due to the building works commencing for the Berryfield Village Hall on 4th January 2022.

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 £9,593 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 2021/22

Land adjacent to 489a Semington Road (4 dwellings) 18/07286/FUL	£4,222.48
Oakley Farm (erection of Farm Shop) 18/05266/FUL	* £ 794.54
Blenheim Park 20/04037/FUL	£ 519.31
Shaw Country House 21/01601/FUL	£ 676.24
Land adjacent to 490 Semington Road 19/10143/REM	<u>£ 201.81</u>
	£6,414.38

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. 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 2021/22 the only development which this applies to was Oakley Farm 18/05266/FUL with £317.82 of the £794.54* received transferred into the 10% sharing pot reserve.

CIL spent in 2021/22

Shurnhold Field project - Capital expense	£ 952.15
Top up art contribution (Pathfinder Place Information Board)	£ 50.00
Drinking water fountain (Bowerhill Sports Field)	£ 3,088.24
Street furniture/play area benches	£ 1,711.00
Replacing Wiltshire Council bins	<u>£ 1,172.10</u>
	£ 6,973.49

Transfers to Earmarked Reserve:

10% CIL Sharing pot with Melksham Town Council	£ 317.82
Bowerhill Sports Field Reserve	<u>£ 5,000.00</u>
	£ 5,317.82

CIL Reserve as at 1st April 2021

	£ 51,179.14
CIL income received in 2021/22	£ 6,414.38
CIL spent in 2021/22	- £ 6,973.49
CIL transferred to Earmarked Reserves	- <u>£ 5,317.82</u>
CIL Reserve as at 31st March 2022	£ 45,302.21

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 2021/22 was a one-off payment of £14,850.31. This fund was spent on the following in 2021/22:

Tree works and bat survey - Bowerhill Sports Field	£ 2,188.50
Erection of SID on fortnightly basis	£ 685.00
Weedspraying	£ 2,744.00
Play Area/ MUGA Safety Surfacing Clean	£ 2,930.00
Play Area replacement safety surfacing, equipment and benches	<u>£ 14,787.34</u>
TOTAL SPEND IN 2021/22	£23,334.84

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 2021	£ 993,518.89
Less Spend from Earmarked Reserves during 2021/22	- £ 356,858.02
Plus Funds transferred to Earmarked Reserve 2020/21	<u>£ 672,376.61</u>
Earmarked Reserves as at 31st March 2022	£1,309,037.48
General Reserve as at 31st March 2022	<u>£ 20,663.00</u>
TOTAL RESERVES as at 31st March 2022	£1,329,700.48

Ear Marked Reserve Analysis as at 31st March 2022

ACTUAL AS AT 31 MARCH 2022	COUNCIL RESERVES	CONTINGENCY/ COMMITTED 2022/23	SHORT TERM Up to 3 years	MEDIUM TERM CAPITAL REPLACEMENT Over 3 years	RINGFENCED for specific use due to legal agreement from funding source
£587,857.80	New Hall, Berryfield	£587,857.80			
£5,000.00	NEW RESERVE - To dispose and make good temporary existing portacabin village hall (Berryfield)	£5,000.00			
£4,400.00	Shaw Hall	£4,400.00			
£315,029.94	New Community Centre, East of Melksham	£315,029.94			
£2,856.53	Office accommodation/relocation	£2,856.53			
£1,200.00	Photocopier replacement	£1,200.00			
£42,615.36	B'hillSports Field & Pavilion maintenance. LONG TERM REPLACEMENT OF CAPITAL ITEMS	£5,000.00	£5,000.00	£32,615.36	
£22,213.00	B'hillSports Field & Pavilion maintenance. ANNUAL SUM MOVED INTO ACCOUNT TO MAKE UP SHORTFALL	£18,000.00	£4,213.00		

£0.00	Shaw Playing Field - Improvement Project				
£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			£5000 RINGFENCED
£6,000.00	Recreation & Sports Facility Enhancement	£6,000.00			
£10,850.00	Defibrillator replacement every 6 years		£10,850.00		
£4,000.00	General Highway & Footpath / Lighting		£4,000.00		
£5,450.00	Legal fees	£5,450.00			
£765.67	Community Projects/Match Funding	£765.67			
£14,000.00	Elections	£14,000.00			
£9,850.00	Contingency - staffing	£9,850.00			
£29,116.00	Contingency - replacement / renewal of council assets (including Wiltshire Council assets) and instead of insuring low value street furniture items	£29,116.00			
£34,008.00	General Contingency	£34,008.00			

£5,000.00	Contribution to Wiltshire Council /Env Agency bid to DEFRA for flood protection in Whitley/Shurnhold		£5,000.00		
£45,302.08	CIL (Community Infrastructure Levy) ringfenced funding	£24,500.00	£20,802.08		
£317.82	NEW RESERVE- 10% CIL Sharing pot with MTC		£317.82		
£29,068.47	NEW RESERVE - Sandridge Solar Farm	£17,379.00	£11,689.47		
£81,988.60	Shurnhold Fields Open Space Maintenance Contribution	£1,700.00	£5,100.00	£75,188.60	RING FENCED
£2,148.21	NEW RESERVE - COVID GRANTS FROM WILTSHIRE COUNCIL (2ND)		£2,148.21		
£1,309,037.48		£1,092,112.94	£89,120.58	£127,803.96	
			£1,309,037.48		

Signed


.....
Council Chair


.....
Responsible Financial Officer

Dated

20.6.22
.....

24.06.22
.....

Melksham Without Parish Council

Sports Pavilion, Westinghouse Way, Bowerhill, Melksham, Wiltshire, SN12 6TL
01225 705700

www.melkshamwithout.co.uk

Clerk & Responsible Financial Officer: Teresa Strange Email: clerk@melkshamwithout.co.uk