

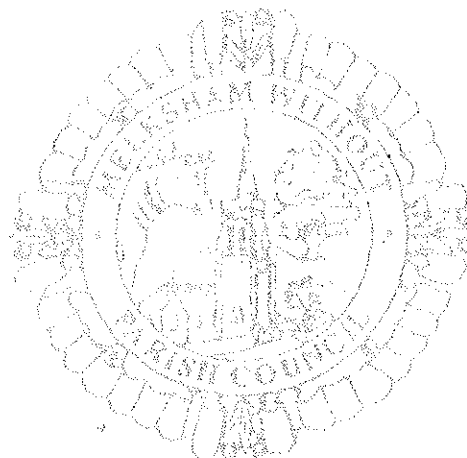
MELKSHAM WITHOUT PARISH  
COUNCIL

STATEMENT OF ACCOUNTS

AND

FINANCIAL REPORT

31ST MARCH 2018



**Melksham without Parish Council 2017/2018**

**Income and Expenditure Account for Year Ended 31st March 2018**

31st March 2017		31st March 2018
	<b>Income Summary</b>	
221,000	Precept	178,000
<u>221,000</u>	Sub Total	<u>178,000</u>
	<b>Operating Income</b>	
16,662	General Account Income	7,290
5,760	Parish Costs	0
1,000	Berryfield Play Area	0
1,000	Kestrel Ct Play Area	0
54	Caretaker & Parish Enhancement	0
281	Joint Ventures	0
2,955	Jubilee Sports Field Income	3,462
952	Allotment Income	2,121
0	CIL	23,821
0	S106	22,550
7,806	VAT	0
<u>257,468</u>	Total Income	<u>237,243</u>
	<b>Running Costs</b>	
11,868	Administration costs	13,274
72,610	Staffing	84,635
11,531	Council Office Costs	11,608
3,242	Parish Costs	6,735
147	Whitley Reading Rooms	378
221	Shaw V Hall/Play Field/MUGA	441
155	Shaw Play Area	0
6,306	Beanacre Play Area	669
12,468	Berryfield Play Area	1,053
23,284	Kestrel Ct Play Area	1,946
201	Hornchurch Rd Play Area & MUGA	110
32,255	Caretaker & Parish Enhancement	13,520
589	Grants and Subscriptions	33,220
8,895	Joint Ventures	5,852
9,126	JSF & Pavilion General Costs	8,628
1,839	Pavilion Maintenance	2,754
2,973	Sports Field Maintenance	5,278
1,672	Allotment Expenditure	519
190	Berryfield Allotment	225
632	Briansfield Allotment	399
<u>200,200</u>	Total Expenditure	<u>191,241</u>
	<b>General Fund Analysis</b>	
56,363	Opening Balance	(4,182)
257,468	Plus : Income for Year	237,243
<u>313,831</u>		<u>233,061</u>
200,200	Less : Expenditure for Year	191,241
<u>113,631</u>		<u>41,820</u>
117,850	Transfers TO / FROM Reserves	30,972
<u>(4,219)</u>	<b>Closing Balance</b>	<u>10,848</u>

## Detailed Balance Sheet - Excluding Stock Movement

Month 12 Date 13/06/2018

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
<u>Current Assets</u>			
105	VAT Control A/c	8,387	
110	Prepayments	2,661	
200	Current Account 02027655	198,768	
220	Unity Bank	42,249	
<b>Total Current Assets</b>			<b>252,066</b>
<u>Current Liabilities</u>			
500	Creditors	1,639	
510	Accruals	419	
520	Receipts in Advance	1,063	
550	Holding Deposits	300	
<b>Total Current Liabilities</b>			<b>3,421</b>
<b>Net Current Assets</b>			<b>248,645</b>
<b>Total Assets less Current Liabilities</b>			<b>248,645</b>

Represented by :-

300	Current Year Fund	46,001	} 10,849
310	General Reserves	(35,152)	
321	New Hall Berryhill Contingency	16,700	} 237,796
322	Office Accomodation Cntng	4,800	
324	EMR Bowerhill Youth Club	1,500	
325	EMR B'hill SF Maint	10,000	
326	B'hill Sf Cntng	21,500	
327	Shaw PA Surf&Equip Cntng	16,500	
328	Recr&Sport Facility Cntng	3,500	
329	EMR Gen Highway/Footpath/L'ing	2,000	
330	EMR Legal Fees	2,450	
331	Legal Fees Cntng	1,000	
332	EMR Community Projects	3,625	
334	Election Cntng	4,000	
335	Staffing Cntng	8,000	
336	Shaw Hall	4,400	
337	Play Area Surf/Equip Contingency	20,000	
338	Allotment Project George Ward	10,000	
339	Replacemnt/Renewal Council As.	20,000	
340	New General Contingency Reserv	60,000	
341	Defib Replacment	2,000	
342	CiL 2017 2018	23,821	
343	Sports field Annual sum	2,000	
<b>Total Equity</b>			<b>248,645</b>

## Earmarked Reserves

Account	Opening Balance	Net Transfers	Closing Balance
321 New Hall Berryhill Contingency	16,700.00		16,700.00
322 Office Accomodation Cntng	4,800.00		4,800.00
323 EMR New Pavilion Bowerhill	0.00		0.00
324 EMR Bowerhill Youth Club	2,500.00	-1,000.00	1,500.00
325 EMR B'hill SF Maint	10,000.00		10,000.00
326 B'hill Sf Cntng	21,500.00		21,500.00
327 Shaw PA Surf&Equip Cntng	16,500.00		16,500.00
328 Recr&Sport Facility Cntng	3,500.00		3,500.00
329 EMR Gen Highway/Footpath/L'ing	2,000.00		2,000.00
330 EMR Legal Fees	450.00	2,000.00	2,450.00
331 Legal Fees Cntng	1,000.00		1,000.00
332 EMR Community Projects	3,625.00		3,625.00
333 EMR Melk Com Area Partner'p	0.00		0.00
334 Election Cntng	4,000.00		4,000.00
335 Staffing Cntng	5,850.00	2,150.00	8,000.00
336 Shaw Hall	4,400.00		4,400.00
337 Play Area Surf/Eqp Contingency	20,000.00		20,000.00
338 Allotment Project George Ward	10,000.00		10,000.00
339 Replacemnt/Renewal Council As.	20,000.00		20,000.00
340 New General Contingency Reserv	60,000.00		60,000.00
341 Defib Replacemnt	0.00	2,000.00	2,000.00
342 CiL 2017 2018	0.00	23,820.81	23,820.81
343 Sports field Annual sum	0.00	2,000.00	2,000.00
344 CiL 2016 2017	0.00	0.00	0.00
	<b>206,825.00</b>	<b>30,970.81</b>	<b>237,795.81</b>

31st March 2017

31st March 2018

**Current Assets**

583	Debtors	0
17,462	VAT Control A/c	8,387
831	Prepayments	2,661
12,629	Current Account 02027655	198,768
125,000	Fixed Term Deposit	0
62,471	Unity Bank	42,249

218,975

252,066

218,975 **Total Assets**

252,066

**Current Liabilities**

3,471	Creditors	1,639
11,400	Accruals	419
1,199	Receipts in Advance	1,063
300	Holding Deposits	300

16,369

3,421

202,606 **Total Assets Less Current Liabilities**

248,645

**Represented By**

5,781	General Reserves	10,849
16,700	New Hall Berryhill Contingency	16,700
4,800	Office Accomodation Cntng	4,800
2,500	EMR Bowerhill Youth Club	1,500
10,000	EMR B'hill SF Maint	10,000
11,500	B'hill Sf Cntng	21,500
16,500	Shaw PA Surf&Equip Cntng	16,500
3,500	Recr&Sport Facility Cntng	3,500
2,000	EMR Gen Highway/Footpath/L'ing	2,000
450	EMR Legal Fees	2,450
1,000	Legal Fees Cntng	1,000
3,625	EMR Community Projects	3,625
4,000	Election Cntng	4,000
5,850	Staffing Cntng	8,000
4,400	Shaw Hall	4,400
20,000	Play Area Surf/Eqp Contingency	20,000
10,000	Allotment Project George Ward	10,000
20,000	Replacemnt/Renewal Council As.	20,000

**MELKSHAM WITHOUT PARISH COUNCIL**  
**SUPPORTING STATEMENT FOR THE YEAR ENDING 31<sup>ST</sup> MARCH 2018**

**1. ASSETS**

Assets are defined as all items of land, buildings, vehicles, plant and equipment. At 31<sup>st</sup> March 2017 the asset value was £278,339. During 2017/18 there were disposals of assets valuing £5,887 and new assets totaling £5,102, which gives a total asset value of £277,554 at 31<sup>st</sup> March 2018. A full asset register is published on the parish council website, which gives details of all the assets and the changes during the financial year.

**2. LEASES**

**Office Lease:** The Parish Council's 5 year lease at Crown Chambers expired on the 31st December 2011 and had subsequently been extended to May 2012 in line with the building lease with the Landlord; which has also now expired. The landlord gave written notice to the parish council in February 2018, who are now looking to vacate to temporary office accommodation at their own Sports Pavilion at Bowerhill Sports Field and remain committed to moving into new dedicated office accommodation at the planned Wiltshire Council Health & Wellbeing Campus with a potential occupation date of 2021.

**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 1<sup>st</sup> April each year; this commenced on 1<sup>st</sup> April 2011.

**Allotment Sites, Berryfield & Briansfield:** On 16<sup>th</sup> 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 new allotments known as Briansfield. The Farm Business Tenancies expired on 16<sup>th</sup> 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 ie: 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.

### 3. BORROWINGS

There were no borrowings in 2017/18.

### 4. OUTSTANDING CHEQUES

At the end of the financial year, 2017/18 the total cheques unpresented to the Bank were £31,134.96; and £120 received but not banked.

### 5. RECEIPTS & PAYMENT VS INCOME & EXPENDITURE

It was noted that the Accounting Statement was now reported as 'Income & Expenditure', rather than 'Receipts & Payments' to meet the statutory guidance for the third consecutive year of council's income or expenditure being over the £200,000 threshold. The figures for the financial year 2016/17 had been restated as Income & Expenditure on this year's Annual Return. Details of prepayments, accruals, creditors, receipts in advance, holding deposits were now all detailed on the Accounting Statement under this new 'Income & Expenditure' reporting style.

### 6. TENANCIES

During the year 2017/18 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 16<sup>th</sup> March 2011, (expired 16<sup>th</sup> 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 2017/18.
- b) The Council is the landlord to the Allotment tenants for Berryfield Allotments with 30 current tenants and for Briansfield Allotments with 34 current tenants. Details of agreement terms and tenancies are given in the Council Allotment Register. Allotment rents were increased to £27 for a plot of five perches; these rents were applicable for the Allotment Year commencing 1<sup>st</sup> October 2016 to 30<sup>th</sup> September 2017. 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 recent Community Governance Review (which came into effect 1<sup>st</sup> 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 16<sup>th</sup> March 2011, (expired 16<sup>th</sup> 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 2017/18.

### 7. SECTION 137 PAYMENTS

Section 137 of the Local Government Act 1972 enables parish councils to spend a small amount per elector for the benefit of people in the parish. The Parish Council may use this power to give grants for any local activities or projects, which are not covered under any other specific Council legal power. The amount per elector for the year commencing 1<sup>st</sup> April 2017 was £7.57,

this is the amount that results from increasing the amount for 2015/16 in accordance with Schedule 12B to the Act. The number of electors in the Parish was 5,421 as per the latest electoral register published in December 2016 (this shows the changes to come into effect at 1<sup>st</sup> April 2017 due to the Community Governance Review). The limit of spending under S137 for 2017/18 is therefore £41,036.97.

The parish council's spend against this limit was £22,063 which covered grant provision to community groups (not provided for under other legal powers) for 2016/17 and 2017/18 due to the timing of the presentation of the cheques for 2016/17 being delayed into the 2017/18 financial year to avoid the presentation of cheques during the election purdah period.

**8. AGENCY WORK**

The Council is currently not involved in agency work.

**9. FINANCIAL PARTNERSHIP**

The Council contributed £833 to parkrun towards setting up costs of a new parkrun in King George V Park in Melksham Town in 2016/17 but did not commence until December 2017. The Council also contributed towards joint ventures with Melksham Town Council: £456 for Visit Wiltshire (this was a 50% share) and £2,058 for the joint Neighbourhood Plan (a 4/9ths share). In addition to this share, the Melksham Neighbourhood Plan received grant funding of £10,325 and technical support from Locality. This was paid into the lead council's bank account (Melksham Town Council) and the spend on consultant fees (Lemon Gazelle) was paid directly from that grant totaling £6,125; so although a joint grant and joint spend, it was all accounted for in the accounting statements of Melksham Town Council. £4,200 remained unspent at the end of March 2017 and was repaid back to Locality and a fresh grant application made in May 2018.

The parish council had also agreed to pay towards the maintenance and running of the Market Place public conveniences (50% share with Melksham Town Council up to a total of £7,500 and a third of the cost of the £10,000 seed funding to TransWilts for the Melksham Railway Station development project) however as at 31<sup>st</sup> March 2017 the invoices for these projects had not yet been raised against the Parish Council.

**10. ADVERTISING AND PUBLICITY NEWSLETTERS**

The following costs were incurred during the year: £ 965.00

**11. MEMBERS' ALLOWANCES**

The Council budgeted to pay the Chairman an Allowance of £750 for 2017/18 but during the financial year had only paid £620 with a final instalment to be paid after 31<sup>st</sup> March 2018. The Chair's Allowance has to be paid through the PAYE system now to meet recent changes in regulations and had been uplifted to ensure that the Chair essentially received the same net amount as the previous year.

**12. SUPERANNUATION**

The Council has operated a Superannuation Scheme for employees since 22<sup>nd</sup> June 1999. The cost of Employer Superannuation during 2017/18 was £13,074.92 for four of the Council's six employees (two employees have opted out of the scheme).



### 13. VAT

The VAT incurred in 2016/17 was £17,461.68 which was refunded in 2017/18. The VAT incurred for the financial year 2017/18 was £8,387.15.

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.

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" may or may not be recoverable dependant 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 as the Council's entire expenditure on the "Sports Field" was £4,560 for 2017/18.

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.

### 14. Community Governance Review:

On 22<sup>nd</sup> December 2016 the Wiltshire Council (Reorganisation of Community Governance) Order 2016, under the Local Government and Public Involvement in Health Act 2007, came into force. This was a county wide review and affected the boundaries of Melksham Without parish. The boundary was redrawn to reflect the new housing development east of Melksham to be in the parish of Melksham Town and not Melksham Without. Similarly, on the other side of the Parish, the boundary was redrawn to move the entire new George Ward Gardens development (on the site of the old secondary school) to be wholly in the parish of Melksham Town (a third was in Melksham Without). This moved some 841 properties from Melksham Without to Melksham Town on 1<sup>st</sup> April 2017; with the electorate being represented under the new arrangements further to the Election on 4<sup>th</sup> May 2017. This was a significant event in accounting terms as these properties did not contribute to the Precept of Melksham Without Parish Council in the financial year 2017/18 with a loss of some £46,000 on the previous year.

The proposal to dissolve both Melksham Without and Melksham Town Council and create one new Melksham Parish council was not accepted by Wiltshire Council.

Land common to both the parishes of Broughton Gifford and Melksham Without is now wholly within Melksham Without.

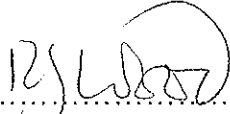
Melksham Without Parish Council's request for land north of the Kennet & Avon Canal in which BRAG (Bowerhill Residents Action Group) maintain a picnic area which is supported with both staff time and financial backing of Melksham Without Parish Council still remains in the Parish of Seend, despite Melksham Without's Parish Council's request for the boundary to be redrawn from the disused railway line to the line of the canal.

Melksham Without Parish Council took the opportunity of the Boundary Review to re-ward the parish, and the Community Governance Order also took this into account with the old warding of 10 seats for Beanacre & Bowerhill ward and 3 seats for Shaw & Whitley ward, being replaced with 4 wards.


Beanacre, Shaw & Whitley Ward	3 seats
Bowerhill Ward	6 seats
Berryfield Ward	2 seats
Blackmore Ward	2 seats

(covering Woodrow, Sandridge, The Spa & Redstocks)

Signed



Council Chair



Responsible Financial Officer

Dated

18/6/18

18/6/18

**SUPPLEMENTARY STATEMENTS  
FOLLOWING FULL COUNCIL MEETING 16<sup>TH</sup> JULY 2018**

15. **(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. In 2016/17 there were no receipt of any CIL monies, so no spend. In 2017/18 the Parish Council received £23,820.80, but it did not spend any as it was received at year end, however, there is a clear indication in the budget for 2018/19, and for following years, on what this money will be spent on.
16. **Sandridge Solar Farm Community Fund:** 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. In 2016/17 the Parish Council received £13,237.20, and in 2017/18 received £5,522.52. Within the agreement there is a requirement for the Parish Council to report back to Sandridge Solar Farm what they have spent the funding on. The community benefit funding had been spent on refurbishment and maintenance of the three play areas in the Parish taken over from Wiltshire Council in 2016/17, and the ongoing running and maintenance costs of the Bowerhill Sports Field and Pavilion for sporting use.

*Strange*

TERESA STRANGE

CLERK + R.F.O. 17/7/18

