

**MELKSHAM WITHOUT PARISH  
COUNCIL**

**STATEMENT OF ACCOUNTS**

**AND**

**SUPPORTING STATEMENT**

**31ST MARCH 2020**



# Melksham without Parish Council 2019/20

## Income and Expenditure Account for Year Ended 31st March 2020

31st March 2019		31st March 2020
	<b>Income Summary</b>	
190,092	Precept	201,108
<u>190,092</u>	Sub Total	<u>201,108</u>
	<b>Operating Income</b>	
12,887	General Account Income	343,387
97,384	Parish Amenities	0
2,720	Jubilee Sports Field Income	3,115
2,120	Allotment Income	1,813
24,381	CIL	0
15,433	S106	0
<u>345,016</u>	<i>Solar Farm Funding</i>	<u>0</u>
	Total Income	<u>549,423</u>
	<b>Running Costs</b>	
25,678	Administration costs	16,378
90,455	Staffing	86,907
2,510	Council Office Costs	0
86,380	Parish Amenities	50,076
33,779	Community Support	23,138
21,232	Jubilee Sports Field Expenditu	19,030
2,084	Allotment Expenditure	4,473
<u>262,120</u>	Total Expenditure	<u>200,003</u>
	<b>General Fund Analysis</b>	
10,849	Opening Balance	8,128
345,016	Plus : Income for Year	549,423
<u>355,865</u>		<u>557,551</u>
262,120	Less : Expenditure for Year	200,003
<u>93,746</u>		<u>357,548</u>
85,618	Transfers TO / FROM Reserves	351,412
<u>8,128</u>	Closing Balance	<u>6,136</u>

2,245

335,300

5,482

## Summary Income &amp; Expenditure by Budget Heading 31/03/2020

Month No: 12

## Committee Report

General Account

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
Income	544,495	285,976	(258,519)		
Expenditure	176,500	180,628	4,128	0	4,128
Net Income over Expenditure	<u>367,996</u>				
plus Transfer from EMR	270,179				
less Transfer to EMR	643,523				
Movement to/(from) Gen Reserve	<u>(5,348)</u>				

Jubilee Sports Field

Income	3,115	2,220	(895)		
Expenditure	19,030	19,725	695	0	695
Net Income over Expenditure	<u>(15,915)</u>				
plus Transfer from EMR	19,470				
less Transfer to EMR	0				
Movement to/(from) Gen Reserve	<u>3,555</u>				

Allotment Account

Income	1,813	2,059	246		
Expenditure	4,473	1,980	(2,493)	0	(2,493)
Net Income over Expenditure	<u>(2,660)</u>				
plus Transfer from EMR	2,462				
Movement to/(from) Gen Reserve	<u>(198)</u>				

Grand Totals:- Income	549,423	290,255	(259,168)		
Expenditure	200,003	202,333	2,330	0	2,330
Net Income over Expenditure	<u>349,420</u>	<u>87,922</u>	<u>(261,498)</u>		
plus Transfer from EMR	292,111				
less Transfer to EMR	643,523				
Movement to/(from) Gen Reserve	<u>(1,992)</u>				

25/06/2020

## Melksham without Parish Council 2019/20

17:08

## Balance Sheet as at 31st March 2020

31st March 2019

31st March 2020

## Current Assets

150	Debtors	822
3,236	VAT Control A/c	2,662
0	Prepayments	120
5,321	Current Account 02027655	622,082
250,000	Fixed Term Deposit	0
83,012	Unity Bank	84,738

341,719

710,424

341,719 Total Assets

710,424

## Current Liabilities

7,422	Creditors	15,414
1,150	Accruals	11,685
1,156	Receipts in Advance	1,814
450	Holding Deposits	550

10,178

29,463

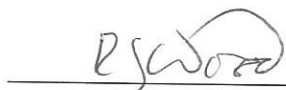
331,541 Total Assets Less Current Liabilities

680,961

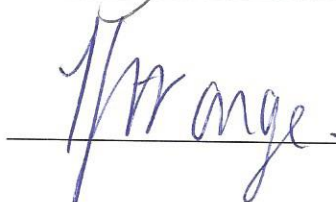
## Represented By

8,128	General Reserves	6,136
323,414	Earmarked Reserves	674,826
331,541		680,961

The above statement represents fairly the financial position of the authority as at 31st March 2020 and reflects its Income and Expenditure during the year.

Signed :  
Chairman

Date : 27/07/2020

Signed :  
Responsible  
Financial  
Officer

Date : 27/07/2020

## Earmarked Reserves

Account	Opening Balance	Net Transfers	Closing Balance
321 New Hall Berryfield Contingenc	16,700.00	70,182.59	86,882.59
322 Office Accomodation Cntng	856.53	2,000.00	2,856.53
323 EMR New Pavilion Bowerhill	0.00		0.00
324 EMR Bowerhill Youth Club	0.00		0.00
325 Use 326	10,000.00	-10,000.00	0.00
326 B'hill Sf Capital	21,500.00	13,530.00	35,030.00
327 Shaw PA Surf&Equip Cntng	16,500.00		16,500.00
328 Recr&Sport Facility Cntng	3,500.00	2,500.00	6,000.00
329 EMR Gen Highway/Footpath/L'ing	2,000.00	2,000.00	4,000.00
330 EMR Legal Fees	3,450.00		3,450.00
331 Legal Fees Cntng	2,000.00		2,000.00
332 EMR Community Projects	3,625.00	-529.33	3,095.67
333 Sandridge Solar Farm	0.00	5,842.00	5,842.00
334 Election Cntng	4,000.00	4,000.00	8,000.00
335 Staffing Cntng	10,150.00		10,150.00
336 Shaw Hall	4,400.00		4,400.00
337 Play Area Surf/Equip Contingency	20,000.00	10,000.00	30,000.00
338 Shurnhold Fields Capital	10,000.00		10,000.00
339 Replacemnt/Renewal Council As.	30,000.00		30,000.00
340 New General Contingency Reserv	45,507.00	-4,773.00	40,734.00
341 Defib & Battery Repalcement	4,350.00	2,000.00	6,350.00
342 CIL	15,360.43	81,698.02	97,058.45
343 Sports field Annual sum	2,000.00	0.00	2,000.00
344 CIL 2016 2017	0.00		0.00
345 EMR Area board grant	0.00		0.00
346 EMR Age Friendly Project	1,250.00	-1,250.00	0.00
347 EMR Shurnhold Fields project	96,264.73	-6,045.14	90,219.59
348 EMR New CC East	0.00	174,856.75	174,856.75
349 Photocopier Replacement	0.00	400.00	400.00
350 Flood Prevention Funding	0.00	5,000.00	5,000.00
	<b>323,413.69</b>	<b>351,411.89</b>	<b>674,825.58</b>



**MELKSHAM WITHOUT PARISH COUNCIL**  
**SUPPORTING STATEMENT FOR THE YEAR ENDING 31<sup>ST</sup> MARCH 2020**

**1. ASSETS**

Assets are defined as all items of land, buildings, vehicles, plant and equipment. At 31<sup>st</sup> March 2019 the asset value was £278,134. During 2019/20 there were disposals of assets valuing £710 and new assets totaling £18,335 which gives a total asset value of £295,759 at 31<sup>st</sup> March 2020. 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 £1,426,624 from 1<sup>st</sup> June 2019 to 31<sup>st</sup> May 2020.

A summary of the assets held as at 31<sup>st</sup> March 2020 is detailed below:

Buildings	£12,433
Chain of Office/Chairman's Board	£1,380
Fencing/Gates	£22,934
Land	£37,253
Machinery/Tools	£654
Office Furniture/Equipment/Contents	£14,933
Outside Equipment (Includes defibrillators, allotments)	£23,400
Play Area & Playing Field Equipment/Safety Surfacing	£113,780
Street Furniture	£68,992
	<b><u>£295,759</u></b>

**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 accommodation at the planned Wiltshire Council Health & Wellbeing Campus with a potential occupation date of mid 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 Allotment Site 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 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.

### **3. TENANCIES**

During the year 2019/20 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 2019/20.
- 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 1<sup>st</sup> October 2018 to 30<sup>th</sup> September 2019 was £27 for 5 perches and £30 for 5 perches from 1<sup>st</sup> October 2019 to 30<sup>th</sup> September 2020. 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 last 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 was due for collection for 2019/20.

### **4. BORROWINGS**

There were no borrowings in 2019/20.

### **5. SECTION 137 PAYMENTS**

Section 137 of the Local Government Act 1972 (LGA) enables parish councils to spend a small amount per elector for the benefit of people in the parish. Under this law, the Parish Council is permitted to spend without a specific legal power, the Parish Council only use S137 to provide grant funding. This is not



all the grant funding as some is provided under other powers such as S133 of the LGA for village halls and S144 for tourism for example. The amount per elector for the year commencing 1<sup>st</sup> April 2019 was £8.12, this is the amount that results from increasing the amount for 2018/19 in accordance with Schedule 12B to the Act. The number of electors in the Parish was 5,421 so this amounts to a spend limit of £44,018.52 for the year.

The parish council's spend against this limit in 2019/20 was £2,330 which covered grant provision to community groups (not provided for under other legal powers). This is because the majority of grant funding for 2019/20 was accounted for in last year's figures due to the timing of the presentation of the cheques on 1<sup>st</sup> April 2019. This meant that the cheques were written and authorised in the year ending 31<sup>st</sup> March 2019.

## **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 £5,311 for the joint Neighbourhood Plan (a 4/9ths share). In addition to this share, the Melksham Neighbourhood Plan received grant funding of £7,325. This was paid into the lead council's bank account (Melksham Town Council) and covered some of the consultant fees which were paid directly from that grant; so, although a joint grant and joint spend, it was all accounted for in the accounting statements of Melksham Town Council.

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 contributed £14,166 in 2019/20 for the cost of provision in 2018/19 and 2019/20.

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 2019/20 on this project was £6,045.14 from the open space maintenance contribution Reserve, and the parish council's share of capital expenditure (50% share) was £819.12.

Wiltshire Council donated a Speed Indicator Device (SID) to groups of parish councils when they no longer supported the devices and Melksham Without Parish Council jointly took one on with Melksham Town Council and Atworth Parish Council in 2016. The SID was listed on the Parish Council's Asset Register and is insured by the Parish Council, whilst the Town Council staff erect and relocate the device every 14 days across the parishes and charge the relevant council for the labour involved. With the failure of the equipment beyond repair, the Town Council purchased their own SIDs for use in the Town, therefore the parish council purchased a new one for their own use at a



cost of £1,724 and offered to erect in the parish of Atworth and charge for the labour involved accordingly. Atworth parish council are making a contribution to the capital cost in proportion to their usage percentage, and that will be accounted for in the 2020/21 figures.

**8. ADVERTISING AND PUBLICITY NEWSLETTERS**

The following costs were incurred during the year:

£400 Advertising

£743 Quarterly Newsletters

**9. MEMBERS' ALLOWANCES**

The Council agreed to pay the Chairman an Allowance of £780.30 for 2019/20 which reflected the increase to Members Allowances of the Local Pay Authority (Wiltshire Council) of 2%. £772.26 was paid to the Chairman as there was a deduction of £8.04 to correct an error made the previous year to the same Chairman.

**10. SUPERANNUATION**

The Council has operated a Superannuation Scheme for employees since 22<sup>nd</sup> June 1999. The cost of Employer Superannuation during 2019/20 was £13,451 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 2019/20 was £13,155.96. 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. £10,080.03 (Qtr 1,2 &3) was refunded during 2019/20 and the remaining £2,661.93 (Qtr 4) refunded on 6/5/20 which gives a total of £12,741.96. The parish council did not request the reimbursement of the VAT incurred on a picnic table purchased on behalf of BRAG (Bowerhill Residents Action Group) as they received a donation from local business, Gompels Healthcare, which was considered sponsorship and therefore not eligible.

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 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 & Pavilion" £19,030 for 2019/20. The income for paid use of the facilities was only £3,115 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 2019/20**

Land north of Sandridge Common 17/01096/REM	£ 53,049.72
Land east of Semington Road 17/12514/REM	£ 73,249.59
Land east of Spa Road 18/04644/REM	£174,856.75
Land south west of Western Way 18/04477/REM	£ 33,762.92
Redstocks 17/00011/FUL	£ 381.15
	<b>£335,300.13</b>

**CIL spent in 2019/20**

Contribution to Highway Schemes (Redstocks sign)	£ 382.00
Roundabout maintenance	£ 2,340.00
New Speed Indicator Device (SID)	£ 1,723.64
Anti dogfouling campaign	£ 1,050.00
	<b>£ 5,495.64</b>

**Transfers to Earmarked Reserve:**

Berryfield Village Hall	£ 73,249.59
East Melksham Comm Centre	£174,856.75
	<b>£248,106.34</b>

**CIL Reserve as at 1<sup>st</sup> April 2019****£ 15,360.43**

CIL income received in 2019/20

£335,300.13

CIL spent in 2019/20

- £ 5,495.64

CIL income transferred to Earmarked Reserves

- £248,106.34

**CIL Reserve as at 31<sup>st</sup> March 2020****£ 97,058.58**

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 2019/20 was a one off payment of £5,842. The planned expenditure for this fund was for the erection and relocation every 14 days of the Speed Indicator Device (SID) and the water testing for the new water refill stations to be installed at the Bowerhill Pavilion and Shaw Field Hall. However, by year end these new projects had not commenced and so the fund has been transferred to a Sandridge Solar Farm earmarked Reserve for funding these projects in the following year.

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) and **Medium Term** (for use over 3 years).



**Earmarked Reserves Analysis  
as at 31st March 2020**

<b>ACTUAL AS AT 31 MARCH 2020</b>	<b>COUNCIL RESERVES</b>	<b>CONTINGE NCY</b>	<b>SHORT TERM Up to 3 years</b>	<b>LONGER TERM CAPITAL REPLACE MENT Over 3 years</b>
£86,882.59	New Hall, Berryfield		£86,882.59	
£4,400.00	Shaw Hall	£4,400.00		
£174,856.75	New Community Centre, East of Melksham		£174,856.75	
£2,856.53	Crown Chambers / office accommodation/reloca tion		£2,856.53	
£400.00	Photocopier replacement			£400.00
£35,030.00	B'hillSports Field & <b>Pavilion</b> maintenance. LONG TERM REPLACEMENT OF CAPITAL ITEMS		£5,030.00	£30,000.00
£2,000.00	B'hillSports Field & Pavilion maintenance.ANNU AL SUM MOVED INTO ACCOUNT TO MAKE UP SHORTFALL	£2,000.00		
£16,500.00	Shaw Playing Field - Improvement Project		£16,500.00	
£30,000.00	Replacement Play Area Safety Surfacing & Equipment LONG TERM CAPITAL REPLACEMENT		£10,000.00	£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	
£6,000.00	Defibrillator replacement every 6 years (to be checked)		£6,000.00	



£350.00	Defibrillator Batteries every 3years (to be checked)		£350.00	
£4,000.00	General Highway & Footpath / Lighting		£4,000.00	
£5,450.00	Legal fees	£5,450.00		
£3,096.00	Community Projects/Match Funding	£3,096.00		
£8,000.00	Elections	£8,000.00		
£10,150.00	Contingency - staffing	£10,150.00		
£30,000.00	Contingency - replacement / renewal of council assets	£30,000.00		
£40,734.00	General Contingency	£40,734.00		
£5,000.00	Contribution to Wiltshire Council /Env Agency bid to DEFRA for flood protection in Whitley/Shurnhold		£5,000.00	
£97,058.58	CIL (Community Infrastructure Levy) ringfenced funding		£97,058.58	
£5,842.00	NEW RESERVE - Sandridge Solar Farm		£5,842.00	
£90,219.59	Shurnhold Fields Open Space Maintenance Contribution		£20,000.00	£70,219.59


**£674,826.04**

**£103,830.00**

**£450,376.45 £120,619.59**

Signed

  
.....  
Council Chair

  
.....  
Responsible Financial Officer

Dated

..... 27/07/2020 .....

..... 27/07/2020 .....

**Melksham Without Parish Council**

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

[www.melkshamwithout.co.uk](http://www.melkshamwithout.co.uk)

Clerk & Responsible Financial Officer: Teresa Strange Email: [clerk@melkshamwithout.co.uk](mailto:clerk@melkshamwithout.co.uk)