

MELKSHAM WITHOUT PARISH
COUNCIL

STATEMENT OF ACCOUNTS

AND

SUPPORTING STATEMENT

31ST MARCH 2019



Melksham without Parish Council 2018-2019

Income and Expenditure Account for Year Ended 31st March 2019

31st March 2018		31st March 2019
	Income Summary	
178,000	Precept	190,092
<u>178,000</u>	Sub Total	<u>190,092</u>
	Operating Income	
7,290	General Account Income	12,887
0	Parish Amenities	97,384
3,462	Jubilee Sports Field Income	2,720
2,121	Allotment Income	2,120
23,821	CIL	24,381
22,550	S106	15,433
<u>237,243</u>	Total Income	<u>345,016</u>
	Running Costs	
13,274	Administration costs	25,678
84,635	Staffing	90,455
11,608	Council Office Costs	2,510
6,735	Parish Amenities	86,380
378	Whitley Reading Rooms	0
441	Shaw V Hall/Play Field/MUGA	0
669	Beanacre Play Area	0
1,053	Berryfield Play Area	0
1,946	Kestrel Ct Play Area	0
110	Hornchurch Rd Play Area & MUGA	0
13,520	Caretaker & Parish Enhancement	0
33,220	Community Support	33,779
5,852	Joint Ventures	0
8,628	Jubilee Sports Field Expenditu	21,232
2,754	Pavilion Maintenance	0
5,278	Sports Field Maintenance	0
519	Allotment Expenditure	2,084
225	Berryfield Allotment	0
399	Briansfield Allotment	0
<u>191,241</u>	Total Expenditure	<u>262,120</u>
	General Fund Analysis	
(4,182)	Opening Balance	10,849
237,243	Plus : Income for Year	345,016
<u>233,061</u>		<u>355,865</u>
191,241	Less : Expenditure for Year	262,120
<u>41,820</u>		<u>93,746</u>
30,971	Transfers TO / FROM Reserves	85,618
<u>10,849</u>	Closing Balance	<u>8,128</u>

Summary Income & Expenditure by Budget Heading 31/03/2019

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	340,177	236,384	(103,793)			143.9%
Expenditure	238,803	223,239	(15,564)	0	(15,564)	107.0%
Net Income over Expenditure	<u>101,374</u>					
plus Transfer from EMR	55,660					
less Transfer to EMR	149,599					
Movement to/(from) Gen Reserve	<u>7,435</u>					
<u>Jubilee Sports Field</u>						
Income	2,720	2,300	(420)			118.3%
Expenditure	21,232	27,638	6,406	0	6,406	76.8%
Net Income over Expenditure	<u>(18,512)</u>					
plus Transfer from EMR	8,321					
less Transfer to EMR	0					
Movement to/(from) Gen Reserve	<u>(10,191)</u>					
<u>Allotment Account</u>						
Income	2,120	0	(2,120)			0.0%
Expenditure	2,084	1,800	(284)	0	(284)	115.8%
Net Income over Expenditure	<u>35</u>					
plus Transfer from EMR	0					
Movement to/(from) Gen Reserve	<u>35</u>					
Grand Totals:-						
Income	345,016	238,684	(106,333)			144.5%
Expenditure	262,120	252,677	(9,443)	0	(9,443)	103.7%
Net Income over Expenditure	<u>82,897</u>	<u>(13,993)</u>	<u>(96,890)</u>			
plus Transfer from EMR	63,981					
less Transfer to EMR	149,599					
Movement to/(from) Gen Reserve	<u>(2,721)</u>					

Balance Sheet as at 31st March 2019

31st March 2018

31st March 2019

Current Assets			
0	Debtors	150	
8,387	VAT Control A/c	3,236	
2,661	Prepayments	0	
198,768	Current Account 02027655	5,321	
0	Fixed Term Deposit	250,000	
42,249	Unity Bank	83,012	
<u>252,066</u>			<u>341,719</u>
	252,066 Total Assets		341,719
Current Liabilities			
1,639	Creditors	7,422	
419	Accruals	1,150	
1,063	Receipts in Advance	1,156	
300	Holding Deposits	450	
<u>3,421</u>			<u>10,178</u>
	248,645 Total Assets Less Current Liabilities		331,541
Represented By			
10,849	General Reserves		8,128
237,796	Earmarked Reserves		323,414
<u>248,645</u>			<u>331,541</u>

The above statement represents fairly the financial position of the authority as at 31st March 2019 and reflects its Income and Expenditure during the year.


Signed :
Chairman



Date :

24/6/2019

Signed :
Responsible
Financial
Officer



Date :

24/6/2019.

Earmarked Reserves

Account	Opening Balance	Net Transfers	Closing Balance
321 New Hall Berryfield Contingency	16,700.00		16,700.00
322 Office Accomodation Cntng	4,800.00	-3,943.47	856.53
323 EMR New Pavilion Bowerhill	0.00		0.00
324 EMR Bowerhill Youth Club	1,500.00	-1,500.00	0.00
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	2,450.00	1,000.00	3,450.00
331 Legal Fees Cntng	1,000.00	1,000.00	2,000.00
332 EMR Community Projects	3,625.00		3,625.00
333 Sandridge Solar Farm	0.00	0.00	0.00
334 Election Cntng	4,000.00		4,000.00
335 Staffing Cntng	8,000.00	2,150.00	10,150.00
336 Shaw Hall	4,400.00		4,400.00
337 Play Area Surf/Eqp Contingency	20,000.00		20,000.00
338 Shernhold Fields Capital	10,000.00		10,000.00
339 Replacemnt/Renewal Council As.	20,000.00	10,000.00	30,000.00
340 New General Contingency Reserv	60,000.00	-14,493.00	45,507.00
341 Defib & Batteries Repalcement	2,000.00	2,350.00	4,350.00
342 CIL	23,820.81	-8,460.38	15,360.43
343 Sports field Annual sum	2,000.00		2,000.00
344 CIL 2016 2017	0.00	0.00	0.00
345 EMR Area board grant	0.00	0.00	0.00
346 EMR Age Friendly Project	0.00	1,250.00	1,250.00
347 EMR Shurnhold Fields project	0.00	96,264.73	96,264.73
	237,795.81	85,617.88	323,413.69

**MELKSHAM WITHOUT PARISH COUNCIL
SUPPORTING STATEMENT FOR THE YEAR ENDING 31ST MARCH 2019**

1. ASSETS

Assets are defined as all items of land, buildings, vehicles, plant and equipment. At 31st March 2018 the asset value was £277,554. During 2018/19 there were disposals of assets valuing £8,034 and new assets totaling £8,611 which gives a total asset value of £278,134 at 31st March 2019. 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 £1,386,953 from 1st June 2018 to 31st May 2019.

The parish council had two pieces of land transferred to it from housing developers at an asset value of £1 each, both under housing development S106 agreements. The land for Hornchurch Road play area in Bowerhill in April 2018 from Bloor Homes, and the land of the ex George Ward Secondary School Playing Fields from Persimmon Homes. The land of the old School Playing fields is now known as "Shurnhold Fields" and is a joint project with Melksham Town Council (one field in the parish and one field in the town boundary); however, the land has been transferred legally to the parish council as the lead council for the project as it required one legal entity to take ownership.

A summary of the assets held as at 31st March 2019 is detailed below:

Buildings	£12,433
Chain of Office/Chairman's Board	£1,380
Fencing/Gates	£22,934
Land	£37,253
Machinery/Tools	£701
Office Furniture/Equipment/Contents	£12,384
Outside Equipment (Includes defibrillators, allotments)	£14,657
Play Area & Playing Field Equipment/Safety Surfacing	£113,850
Street Furniture	<u>£62,542</u>
	<u>£278,134</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 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 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.

3. TENANCIES

During the year 2018/19 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 2018/19.

- 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. Allotment rents were increased to £27 for a plot of five perches; these rents were applicable for the Allotment Years commencing 1st October 2017 to 30th September 2018 and 1st October 2018 to 30th September 2019. 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 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 2018/19.

4. BORROWINGS

There were no borrowings in 2018/19.

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 1st April 2018 was £7.86, this is the amount that results from increasing the amount for 2017/18 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 £42,609 for the year.

The parish council's spend against this limit in 2018/19 was £13,925 which covered grant provision to community groups (not provided for under other legal powers) for mainly 2019/20 due to the timing of the presentation of the cheques on 1st April 2019 and so the cheques were written and authorised in the year ending 31st March 2019. The grant provision for the year 2018/19 was accounted for in the financial year 2017/18 for the same reason. £8,650 was the grant provision for 2019/20 under S137 presented on 1st April 2019 with £5,000 for TransWilts as a contribution to a funding bid for the Melksham Rail Station Community Hub project with the remaining amount for adjustments for grant provision presented in the financial year before and after.

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 £832 for the joint Neighbourhood Plan (a 4/9ths share). In addition to this share, the Melksham Neighbourhood Plan received grant funding of £6,450 and technical support from Locality. This was paid into the lead council's bank account (Melksham Town Council) and the spend on consultant fees and for video production was paid directly from that grant totaling £3,550; so, although a joint grant and joint spend, it was all accounted for in the accounting statements of Melksham Town Council. £2,900 remained unspent at the end of March 2019 and was reported back to Locality and was allowed to be retained and used against the joint Neighbourhood Plan in the financial year commencing 1st April 2019 (unlike the previous year when it had to be repaid and a fresh application made for the next financial year).

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 £6,178 in 2018/19 for the cost of provision in 2017/18.

The parish and town councils started a new joint project to take on the legal ownership of 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 parish council contributed a 1/3 of the cost of the £15,000 match funding to TransWilts for the Melksham Railway Station Community Hub development project) and was accounted for under S137 grant provision; with the Town Council and Wiltshire Council's Area Board contributing the other 2/3.

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 is 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.

8. ADVERTISING AND PUBLICITY NEWSLETTERS

The following costs were incurred during the year:

- £508 Advertising
- £570 Quarterly Newsletters

9. MEMBERS' ALLOWANCES

The Council agreed to pay the Chairman an Allowance of £765 for 2018/19 which reflected the increase to Members Allowances of the Local Pay Authority (Wiltshire Council) of 2%. £772.64 was paid to the Chairman and the additional payment of £8.04 in error will be deducted in 2019/20 as the same Chairman elected.

10. SUPERANNUATION

The Council has operated a Superannuation Scheme for employees since 22nd June 1999. The cost of Employer Superannuation during 2018/19 was £14,082 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 2018/19 was £19,579.36. 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. £16,342.99 (Qtr 1,2 &3) was refunded on 5/3/19 and the remaining £3,236.73 (Qtr 4) refunded on 10/5/19.

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" £21,232 for 2018/19 with attributable VAT at 20% of £4,246. The income for paid use of the facilities was only £2,720 with the facilities also used as public open space and the parish council's office accommodation from August 2018.

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. In 2017/18 the parish council received £23,820 but right at the end of the financial year and so none was spent in 2017/18.

In 2018/19 it received £24,762 which gave a total of £48,582 in the CIL Reserve and spent £33,223 which gives a Reserve as at 31st March 2019 of £15,360.

£ 1,737	Contribution to CATG (Community Area Transport Group) projects
£ 2,975	Grasscutting & Bin Emptying – Play Areas
£ 4,876	Grasscutting & Bin Emptying – Bowerhill Sports Field
£ 490	RoSPA Play Area & Playing Field inspections
£17,000	Play Area repairs and new equipment
£ 4,000	Match funding for Area Board grant (Hornchurch Rd Public Open Space Footpath)
<u>£ 2,145</u>	Roundabout maintenance
<u>£33,223</u>	

- 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. In 2018/19 £5,703 was received which was spent on the following:

Tree Inspections and arboriculture work	£3,423
Play equipment repairs	£980
Signage and security measures Bowerhill Sports Field	£950
Deep clean Bowerhill Sports Pavilion	<u>£350</u>
	£5,703

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). The Parish Council regularly review the level of their Reserves, and at 31st March 2019 held £323,413 in Earmarked Reserves; plus a General Reserve of £8,128 giving a total of £331,541. A breakdown of the Earmarked Reserves is detailed overleaf.

Earmarked Reserves Analysis as at 31st March 2019

Cost Code	ACTUAL AS AT 31 MARCH 2018	COUNCIL RESERVES	CONTINGENCY	SHORT TERM	LONGER TERM CAPITAL REPLACEMENT
				UP TO 3 YEARS	OVER 3 YEARS
321	£16,700.00	New Hall, Berryfield		£16,700.00	
336	£4,400.00	Shaw Hall	£4,400.00		
322	£4,800.00	Crown Chambers / office accomodation/relocation		£856.53	
324	£1,500.00	Bowerhill Youth Club inc start up fund for new pavillion			
325/326	£31,500.00	B'hillSports Field & Pavilion maintenance. LONG TERM REPLACEMENT OF CAPITAL ITEMS			£31,500.00
343	£2,000.00	B'hillSports Field & Pavilion maintenance. ANNUAL SUM MOVED INTO ACCOUNT TO MAKE UP SHORTFALL	£2,000.00		
327	£16,500.00	Shaw Play Area - Improvement Project		£16,500.00	
337	£20,000.00	Replacement Play Area Safety Surfacing & Equipment LONG TERM CAPITAL REPLACEMENT			£20,000.00
338	£10,000.00	Shurnhold Fields (ex George Ward Playing Field) project		£10,000.00	
328	£3,500.00	Recreation & Sports Facility Enhancement	£3,500.00		
341	£2,000.00	Defibrilator replacement every 6 years			£4,000.00
		Defibrilator Batteries every 3years		£350.00	
329	£2,000.00	General Highway & Footpath / Lighting	£2,000.00		
330/331	£3,450.00	Legal fees	£5,450.00		
332	£3,625.00	Community Projects/Match Funding	£3,625.00		
334	£4,000.00	Elections	£4,000.00		
335	£8,000.00	Contingency - staffing	£10,150.00		
339	£20,000.00	Contingency - replacement / renewal of council assets	£30,000.00		
342	£60,000.00	General Contingency	£45,507.00		

342	£23,821.00	CIL (Community Infrastructure Levy) ringfenced funding		£15,360.62	
		Area Board Grant - Age Friendly seating project		£1,250.00	
		Shurnhold Fields Open Space Maintenance Contribution	£15,000.00	£15,000.00	£66,264.73
	£237,796.00	TOTAL RESERVES	£125,632.00	£76,017.15	£121,764.73
				£323,413.88	

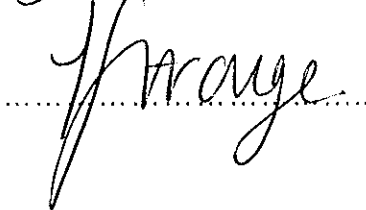
Signed


.....
Council Chair

..... 24/6/2019

Responsible Financial Officer

Dated


.....

..... 24/6/19

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