

MINUTES of a Bowerhill Sports Field Joint Management Forum of Melksham Without Parish Council held Monday, 27th March 2013 at Crown Chambers, Melksham, at 7.00pm.

Present: Parish Council Cllr. Mike Mills (Chairman); Cllrs. Richard Wood; Alan Baines; Rolf Brindle and Pat Nicol;
Sports Representatives Janet Jory (Bowerhill Youth Club) and Mike Rogers (Melksham AFC)

Apologies: Rob Bridges (Melksham United); Michael Rudd (Youth Footballers) Darren Wrintmore (Avon Valley Runners) and Tony Lewington (Model Aircraft Flyers) Cllrs. John Glover and Mike Sankey

- 443/12 **Welcome by Chairman:** The Chairman welcomed the representatives to the meeting.
- 444/12 **Minutes of the Forum meeting, 19th November 2012:** The Meeting noted these Minutes.
- 445/12 Arising from Min. 310/12 **Hire of rugby pitches at Melksham Oak School:** The Chairman reported that at their last Council meeting (Min. 440/12 g) the Council noted a reply from Melksham Rugby Club to thank the Council for their help in this matter and to confirm that since the Council had written to the school, the situation had improved. A meeting would take place shortly re the relocation of the Rugby Club to Dunch Lane
- 446/12 Arising from Min. 313/12 **Junior football pitches at Shaw Playing Field:** The meeting noted that Richard Bean, Football Booking Secretary at Shaw was still waiting to hear back from Michael Rudd (Chair of Melksham United) further to their enquiry for more youth football pitch availability.
- 447/12 Arising from Min. 314/12 **Disabled Football Team:** Mike Rogers was delighted to report on the success of the disabled football team. The team are meeting every Wednesday at Melksham Oak Community School and have 15 players already. The club is primarily 12 to 16 year olds, but there are a few older players coming along on a Wednesday evening. The children's parents have been coming along to support each week, and the Sports Hall often has up to 40 people in the room. The team has been affiliated to Melksham AFC, and are currently looking into finding ways of funding kit for the players. Melksham AFC are providing coaches free of charge, as are Wiltshire FA. Several tournaments are planned over the next couple of months allowing the team to play with the other 4 disabled football teams in Wiltshire. Melksham AFC were also planning on taking the team for a VIP visit to Forest Green to watch a match.

Cllr Brindle queried if the disability friendly features planned for the new changing rooms in the replacement Pavilion were suitable for the varied disabilities of the new team. Mike Rogers confirmed that they were indeed suitable.

The Sports Forum congratulated Mike Rogers on the excellent work he had been doing to set up and secure funding for the disabled football team.

Arising from Min. 316/12 **Booking arrangements - VAT implications:** The Finance Officer explained the VAT implications for the letting of the football pitches at the Bowerhill Jubilee Sports Field.

At present the Parish Council do not have to register for VAT as the policy for enforcement is only when the expected chargeable VAT by the Council is more than £1,000 per year. Currently the only examples of the Council being in a position where they should charge for VAT are for nominal amounts per year such as on the sale of the trailer recently, or for requesting 50% payment towards a litter bin, or charging for use of the photocopier.

However, the income received from letting the Bowerhill Jubilee Sports Field football pitches changes that figure dramatically.

The amount of rent paid for the football pitches by Melksham United (*youth*) and AFC Melksham (*Sunday*) for the last season 2012/13 was approx £5,500 in total (*See Mins.118/12 and 316/12*). For the MWPC Budget 2013/14 this had been proportioned to an anticipated £4,600 for 10 months as English Landscapes will still be maintaining the Sports Field for April and May 2013.

£5,500 @ 20% VAT = £1,100 VAT

£4,600 @ 20% VAT = £ 920 VAT

With any other incidental transactions through the year 2013/14 the Council will be over the £1,000 threshold.

However, if certain criteria are met then the football pitch lettings could be classed as “exempt” and not liable to VAT; and therefore the Parish Council would remain under the threshold. This also has the added benefit that Melksham United and AFC Melksham would not be charged VAT.

The applicable VAT notice is: HMRC Notice 742 (June 2012) Land & Property, Section 5 Sports Facilities and Physical Recreation, 5.4 Lets for a series of sessions http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pageVAT_ShowContent&id=HMCE_CL_000154&propertyType=document#P210_24269 *see page 13*

In basic terms: “Charges to Affiliated Groups are not subject to VAT if a series of 10 consecutive bookings are made” (*This is the wording the Melksham Oak Community School use on their Schedule of Charges*).

Mike Rogers confirmed that Melksham AFC only played 9 home games at Bowerhill Jubilee Sports Field during the last season. They did pay up front at the beginning of the season at a total of £720. England Landscapes had charged for VAT on occasion but Melksham AFC had refused to pay the VAT. Mike explained that Melksham United also booked and paid up front for a season at a time.

Recommendation: *The Council clarify with the Inland Revenue Clause 7 of Section 5.4 “the person to whom the facilities are let has exclusive use of them during the sessions” to ensure this would cover the letting of the football pitches on the Bowerhill Jubilee Sports Field, which was open to the general public.*

Arising from Min. 316/12 **Booking arrangements - Rates implications:** The Finance Officer explained the Rates implications for Bowerhill Jubilee Sports Field and circulated a copy of an extract from the Finance Committee Minutes of 28th May 2012 as follows:

"The Financial Officer reported that as the Council already claims Small Business Relief on its premises at Crown Chambers (currently 100%) it would be unable to claim as well on the Sports Field and Pavilion. The regulations state that "the relief is only available to ratepayers who occupy either a) one property, or b) one main property and other additional properties providing those additional properties each have a rateable value which does not exceed £2,599."

The rateable values are as follows:

Bowerhill Sports Field (3.24 hectares) £ 972

Bowerhill Pavilion (162.60sqm) £2,488

Bowerhill Pavilion Veranda (35.1sqm) £ 263

The total value was £3,723 and rateable value was assessed at £3,700.

However, there were options available as the regulations allow for up to 80% relief where the property is occupied by a Charity or Community Amateur Sports Club; with the Local Authority having discretion to give further relief on the remaining bill. Local Authorities also have discretion to give relief to non-profit making organisations.

Recommendation: *The Council investigate ways in which they can gain 100% relief from paying rates on the Sports Field and Pavilion"*

She then explained that in order to obtain rate relief, the following criteria needed to be applied:-

i) CASC - 80% Mandatory rates relief:

It is necessary to apply for CASC (Community Amateur Sports Club) status. A letter of confirmation is then received from HMRC (Inland Revenue) with the CASC reference number that can be presented to Wiltshire Council. Relief will not be granted retrospectively beyond the current financial year. However, if CASC status is sought after 1st April HMRC may register the club from 1st April if the club's Constitution met the requirement of the CASC scheme.

The Finance Officer then emphasised that only clubs registered as CASCs would receive mandatory rates relief. Clubs that are not registered as CASCs could continue to benefit from discretionary relief, but this was a decision for their Local Authority and not HMRC.

The Finance Officer explained that she had enquired as to who could apply for CASC status ie. could it be one of the football clubs using the Bowerhill Jubilee Sports Field (Melksham United or AFC Melksham) or would it have to be both the Clubs using the facilities Alternatively could a management committee of the Sports Field apply instead? The Inland Revenue had confirmed that it would need to be the "rateable authority" that would be the appropriate body to apply for CASC status. It was noted that the Parish Council would be unable to apply for CASC status as their core purpose was not primarily related to sport.

(Detailed Guidance Notes on the Community Amateur Sports Clubs could be viewed http://www.hmrc.gov.uk/casc/casc_guidance.htm and a more general explanation of the scheme and rules <http://www.cascinfo.co.uk/> and Tax Guidance for CASC <http://www.hmrc.gov.uk/charities/casc/index.htm>)

ii) Wiltshire Council advice re Current rateable status:

The Finance Officer had discussed the rateable value with the Wiltshire Council Business Rates staff but they had been unable to find the Sports Field on their system despite trying a variety of different postcodes. Wiltshire Council then advised that they do offer 100% rates relief for Sports Clubs, but not for precepting authorities such as local councils. Wiltshire Council further advised that they obviously preferred the 80% mandatory relief to be obtained via the CASC route so that they were only providing the 20% difference in discretionary relief.

The Clerk advised that the Council needed to set up a separate management committee for the running of the Bowerhill Jubilee Sports Field. The Council could consult Community First for advice on setting up the committee with the appropriate constitution. Mike Rogers suggested that local clubs run on a similar basis in Chippenham and Calne could be consulted and that he would be happy to provide contact details.

***Recommendation:** The Council find out the annual cost of rates payable on the Bowerhill Jubilee Sports Field and consult with other sports clubs on how best to deal with payment of rates*

450/12

Booking Arrangements – plan of pitches and sizes:-

The Clerk requested that Mike Rogers and Rob Bridges visit Crown Chambers and draw up a plan of the planned pitch arrangement for the next season 2013/14. The plan needed to show the sizes of the pitches and who would be playing on them next season. It was envisaged that the pitches would also be numbered on the Sports Field to ensure that there was no ambiguity on the ground. It was agreed that the meeting at Crown Chambers would be followed by a site meeting at the Sports Field.

It was noted that Rob Bridges had instructed England Landscapes to change the line marking of one of the current pitches to be a 9v9 pitch. Cllr Baines expressed concern that the pitches were now owned by the Parish Council and in future any changes to the pitch arrangements would need consent of the Parish Council first.

It was agreed that the pitch arrangement and pricing structure needed to be in place each year, before letting the pitches for the new football season, and for instructing the successful contractor for line marking and grass cutting.

***Recommendation:** The Council arrange a meeting with Mike Rogers and Rob Bridges to produce a plan of the pitch arrangement for the next season.*

451/12

New booking enquiry - Melksham Cosmos FC: The Chairman reported that Melksham Cosmos FC had enquired about playing next season at Bowerhill Jubilee Sports Field. They play in the Chippenham and District Sunday League Division 4 and currently have played their home games at Goatacre as they were unable to find a pitch in Melksham. The new season starts in August/September 2013 and they would be looking to play 10/12 home games over the season which will end in April 2014.

All agreed that the increased use of the pitches (and therefore increased revenue) was a good idea, and this type of enquiry was exactly what the Forum had hoped for. Mike Rogers explained that the top pitch would be ideally suitable for a Division 4 club to play on. Melksham AFC would need to retain the bottom pitch for themselves to play on as a better quality pitch and the only pitch at the Sports field suitable for a Premier league team to play on; especially with their semi-final coming up. Mike suggested that such a club would find it very difficult to pay up front the £720 season fee, and perhaps it could be paid a third up front, then the remainder in two staged payments; this could be in line still with the VAT requirements which require payment up front.

Mike also explained that he would be happy to work with Andy Hiller, the Fixture Secretary of the Chippenham & District League to arrange the fixtures so that Melksham AFC and Melksham Cosmos were not both playing home matches at the same time.

Recommendation: *The Council send a holding letter to Melksham Cosmos to say that they were happy to accommodate their enquiry and would confirm more details when the pitch arrangements had been agreed.*

- 452/12 **Tenders for Sports Field maintenance:** The Clerk reported that tenders were being sought for the Sports Field maintenance, primarily for the grass-cutting and line marking in accordance with Standing Order 70. Advertisements had been placed in the Melksham Independent News and the Wiltshire Times for contractors to apply for the tender. The closing date for the tenders was 4pm on Friday 19th April.

The Chairman reported that he was moving the Full Council Meeting from 15th to 22nd April to enable the Council to appoint the new contractor on 22nd April. It was agreed that it would be useful for members of the Sports Forum to meet before the Full Council meeting to open and review the tender bids, and to make a recommendation to the Full Council. A Meeting was arranged for 2pm on Monday 22nd April at Crown Chambers.

Recommendation: *The Sports Forum meet at 2.00 p.m. on Monday 22nd April to make a recommendation to the full Council for the appointment of the contractor for the Bowerhill Jubilee Sports Field.*

- 453/12 **Cleaning specification:**
The meeting reviewed the Cleaning Specification and discussed the possibility of employing a person to fulfil the cleaning duties at the Pavilion on Monday mornings. It was felt that due to the issues arising from employing a person to fill a position just in the football season (September to April), providing cover for their duties in case of sickness and holidays; and with the possible change in specification when the new Pavilion was available; that it would be better to instruct a cleaning company to take on this work initially. This was to be reviewed again when the new Pavilion was in a position to be occupied. The Finance Officer reported that the position would be pensionable under new regulations and that with the Inland Revenue new PAYE Real Time scheme being introduced in April, the Council's current payroll system only applied to employers of 9 or less people.

Recommendation: *The Council seek a cleaning contractor to fulfil the cleaning specification from 1st September 2013 until the new Pavilion was ready for occupation.*

454/12 **Minutes of the Forum meeting, 28th November 2012, held to consider revised options for construction of new Pavilion at Bowerhill:** The Meeting noted these Minutes.

455/12 Arising from Min. 321/12 **New Pavilion:** The Chairman was pleased to report that the planning application W12 02298 for the Herman Miller development had been approved by the Wiltshire Council Strategic Planning Committee on 13th March. The planning application included the extension of the existing Portal Road to connect to the roundabout with Westinghouse way, demolition of the existing pavilion and erection of a replacement pavilion off Westinghouse way in the Bowerhill Jubilee Sports Field.

The Clerk reported she had received an email from Damien Holdstock to inform that First Industrial had been appointed to do the design work for the Pavilion and would be in touch with the Council very shortly to discuss requirements.(Fergie Taylor at First Industrial would be leading this project.

Cllr Baines commented that the Melksham News had reported that Herman Miller's contractors were currently assessing the flood risk for the Pavilion. It was noted that the Valuation Agency had originally calculated an additional sum of money in case it became necessary for the level of Pavilion to be raised to alleviate flooding.

456/12 **Flood lights:** Mike Rogers updated the group on the grant application with Wiltshire FA for floodlighting provision at Bowerhill Jubilee Sports Field. The Sports Field is on the list of sites for selection for 4G provision under the scheme. The scheme would bring in a possible revenue of £2-10k per annum. They would be installed free of charge and then maintained for three years. Installation would take 4 weeks. It was noted that the floodlights would need planning permission. If and when the Bowerhill Sports Field site was chosen then planning permission would be sought.

Meeting closed at 8.35 p.m.

Chairman, 22nd April 2013