

MINUTES of the Finance Committee (Budget) Meeting of Melksham Without Parish Council held on Monday 10th November 2014 at Crown Chambers, Market Place, Melksham at 7.00pm

Present: Cllr Richard Wood (Chair); Cllr John Glover (Vice Chair); Cllrs. Alan Baines, Rolf Brindle, Mike Mills and Pat Nicol

Cllrs Gregory Coombes and Paul Carter attended as observers and took no part in voting.

274/14 **Declarations of Interest:** It was noted that those Councillors who were resident in the Parish had a Dispensation for Precept setting. Cllrs Mills and Brindle declared an interest in the budget item relating Bowerhill Village Hall as trustees. Cllrs Glover, Mills and Brindle declared an interest in the items relating to Bowerhill Residents Action Group (BRAG). Cllr Wood declared an interest in any item relating to Berryfield Village Hall as well as the Chair's Allowance (Cllr Glover chaired this item on the agenda). The Clerk declared an interest in the item relating to parish repair work as her husband had been asked to quote.

275/14 **Public Participation:** There were no members of the public present at the meeting

276/14 **Receipts & Accounts for Payment:**

a) **Receipts: Resolved:** *The following Receipts be noted:*

Paying in reference	Income Details	Amount £
500072	Allotment rent: BFY £40.00 & BSF £30.00	£70.00
500073	Allotment rent: BFY £60 2014/15 & £17.50 for 2013/14	£77.50
500074	Allotment rent: BFY £55.50 & BSF £20.00	£75.50
500075	Allotment rent: BFY £60.00 & BSF £60.00 + sports field booking £50.00	£170.00
BACS	Interest from Fixed Term deposit	£23.03
BACS	VAT Refund from last year 1/4/2013 - 31/3/2014	£3,301.93
Total		£3,717.96

b) **Accounts for Payment: Resolved:** *The following accounts were checked and approved for payment:*

** Cheques paid since the last meeting.*

Cheque no	Payee	Payment Details	Net £	VAT £	Gross £
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** 4765	Sign Marketing UK Ltd	Allotment & Hornchurch Rd Signs (4)	64.00	£12.80	£76.80
** 4766	Post Office Ltd	Postage stamps	200.00		£200.00
4767	JH Jones & Sons	Bin Collections & grass cutting at Bowerhill Sports Field and Grass cutting at allotments & Beanacre play area	593.50	£118.69	£712.19
4768	Walker Fire Ltd	Fire risk assessment	350.00	£70.00	£420.00
4769	Condor Office Solutions	Photocopier charges 30/7 - 23/10	179.16	£35.83	£214.99
4770	SLCC Enterprises Ltd	Digital Engagement course Swindon 25/11/14 Mrs Teresa Strange	145.00	£29.00	£174.00
4771	Develop	Social Media training course - Mrs Teresa Strange 10/7/14	55.00		£55.00
4772	Office Right Business Solutions Ltd	Ink cartridges & pens	35.70	£7.14	£42.84
4773	Total Equipment Ltd	Electricity charges 15/8/14 - 7/10/14	34.93	£1.74	£36.67
4774	Shaw C of E Primary School	Room Hire for flooding meeting 6/10/14	30.00		£30.00
4775	DS-Ergonomics Ltd	Shelf Clips for office storage	17.00	£3.40	£20.40
4776	Buildbase	Cable Ties for Hornchurch Rd signs	3.60	£0.72	£4.32
Salaries:					
4777	Mrs Teresa Strange	November salary, add hours (31.25), and expenses (parking payment & stamps £12.84)			
4778	Mrs Jo Eccleston	November salary and add hours (6.25)			
4779	Mr Terry Cole	Pay for w/e 18/10/14 – 7/11/14, travel allowance & mileage (124 miles)			
4780	Mrs Lucy Key	November salary and add hours (7)			
4781	Mrs Margaret Mychreest	November salary			
4782	Mrs Elaine Cranton	October Office cleaning (10.25 hours)			
Total Salaries					3,618.65
4783	Wiltshire Council - Wiltshire Pension Fund	Superannuation for November	875.02		£875.02
4784	HMRC	PAYE, tax and NI for November	729.62		£729.62
Grand total			6,931.18	279.32	7,210.50

277/14 **Internal Audit:** The Clerk reported that the current internal auditor was retiring. Quotations had been requested from 5 audit companies and 2 quotes had been received back. **Recommended:** *The internal audit service be carried out by Internal Audit & Compliance Ltd at a cost of £325 + VAT based on good value for money and more knowledge / experience to advise the Council in the future.*

- 278/14 **Internal Control:** The Finance Assistant reported that the financial position of the Council was currently reported in detail twice a year in November and March and asked if it would be of use to see this information more regularly. **Recommended:** *The financial position be reported at sub header level to the Council on a quarterly basis and specific costs of concern continue to be highlighted each month.*
- 279/14 **Council Assets review process:** The Committee noted that the external audit had highlighted a lack of general reserves in the end of year accounts. Maintenance and replacement costs of the Councils assets (£1m) were discussed as one of the main needs for contingency. This had been demonstrated recently with the need to repair and make provision to replace the play equipment at Shaw. The Council also noted it's reliance on various management committees having provision in place for some of the assets (eg Village Halls) and currently no checks were made to ensure this is the case. It was agreed that a plan to monitor the condition/management of the assets would be useful particularly as the value of assets has increased in recent years. **Recommended:** *1. The Parish Caretaker inspects all the Councils assets in January/February 2015. 2. A plan is put together regarding forecasted maintenance and replacement costs. 3. The new asset register which will be compiled for and reviewed at the June finance meeting will include this information.*
- 280/14 **Play Area Working Party:** *The Council noted the recommendations of the Play Area Working Party meeting for Shaw Play Area on 3rd November 2014.*
- 281/14 **Parish Repair Work:**
- a) **Contractor for Council assets repairs:** The Finance Assistant reported that quotes had been requested from 7 contractors for a number of repairs in the Parish that were outside the scope of the Parish Caretaker. No quotes had been received back. Cllr Brindle requested that repairs to the bus shelter at Semington Road were added to the list. **Recommended:** *A request be made for the hourly rate of the building contractors and a preferred supplier list is compiled from this for future repair work.*
- b) **Process for instructing repair work:** It was noted that some repairs to Council assets were minor and could be resolved quickly. This has been delayed in the past as approval must be made at the monthly Full Council meetings. **Recommended:** *Delegated powers are given to the Chair/Vice Chair in conjunction with the Clerk/Finance Assistant for repair work to be carried out by contractors from the approved supplier list up to the value of £250 / task*
- The Finance Assistant left the room for the next agenda item*
- 282/14 **Local Government Association 2014 Pay Award:** *The new pay proposal of 2.2% was noted with associated non consolidated payments.*
- 283/14 **New Pay Proposal to staffing scale points:** The Clerk reported that the new pay scales noted in Min 278/14 would again lead to a erosion of differential between the staff

members on lower scale points. **Recommendation:** *The Budget show an increase in Scale point for Parish Caretaker, Assistant Parish Officer/Minute Secretary and Finance Assistant. This would be an agenda item for the Staffing Committee meeting on 5th January.*

The Finance Assistant rejoined the meeting at 7.35pm

284/14 **Construction of the new Pavilion at Bowerhill Sports Field:** The programme of construction for the new Pavilion was noted with works expected to start on 9th December and finish on 7th April. The timing of the demolition of the old Pavilion allowed 2/3 days for furniture and equipment to be moved between sites. Volunteers and staff were expected to transfer these assets and the Clerk reported that they would all be covered by the Parish Council insurance in case of accidents.

The Clerk reported that the value of the new Pavilion for insurance purposes has increased from £400,000 in 2011 to £834,000 in 2014. From this, it was also unclear as to whether the new pavilion would need to be built on stilts as per the contingency sum included in the Independent Valuation report. It was agreed that further discussion was required about the new Pavilion now that construction was imminent. **Recommended:** *1. The Council write to Wiltshire Council for clarification about the specification of the new building. 2. The new Pavilion is discussed at a meeting in January involving Councillors and users.*

285/14 **General Account: Review & consideration of estimates for 2014/15 and 2015/16**

- a) **Income:** The Finance Assistant reported that for 2014/15, the original budget was £136,208 and the revised estimate is £166,197. The difference was due to the following:
- i. Additional money from Wiltshire Council for the construction of Hornchurch Road MUGA (£32,776)
 - ii. No VAT refund for Hornchurch Road MUGA (£8,000) as this will be reclaimed in 2015/16
 - iii. Additional potential Area Board Grant (£5,000) for Shaw Play Area which is not secured – application being made for January meeting of Melksham Area Board

Recommended: *The revised estimate for income for the General Account for 2014/15 be £166,197.93.*

For 2015/16, the proposed budget of £165,424 was discussed - the main changes were:

- iv. Precept increase of 5% against a new tax base of 3121. Income from this, (including top up grant) increases from £125,000 to £137,511 (+£12,500). The number of Band D properties was 2,966 for 2014/ 15 which resulted in a Precept of £125,000 from an average household contribution of £42.14. (The Precept actually comprised of 2966 x £41.63 = £123,496.42 with a top up grant from Wiltshire Council of £1,503.58). The number of Band D properties for

2015/16 was advised by Wiltshire Council as 3,121 – subject to confirmation in mid December.

- v. A potential S106 contribution for Forest & Sandridge of £13,000 for the outdoor recreation project
- vi. Contribution of £5,000 from Friends of Melksham Hospital, Sun Edison etc for defibrillators

The proposed budget was discussed and minuted later in the meeting – see mins 289/14 & 291/14.

b) Expenditure – General: The Finance Assistant reported that for 2015/16 expenditure estimates, the cost for consumables had been uplifted by 1.2% as the Consumer Prices Index (CPI) rate of inflation in September 2014 was 1.2%. This September inflation figure has been used as the Government uses it to set State Pension, Income Tax allowances, NI thresholds, Tax Credits etc. for the following financial year commencing in April.

c) Expenditure – Administration: The original budget for 2014/15 was £6,200.00 and the revised estimate is £6,665.00 (+£465). The main differences were as follows:

- i. Elections: casual vacancy (-£500) as this has not been not charged in 2014/15
- ii. Photocopying (+£270) due to an ageing machine which may need new parts
- iii. Admin stationery (+£300) due to new headed paper following appointment of new clerk
- iv. Fire Safety / PAT Testing (+£355) due to the fire risk assessment carried out at Crown Chambers

Recommended: *The revised estimate for expenditure for Administration in 2014/15 be £6,665.00.*

For 2015/16, the proposed budget of £8,705.00 was reviewed - the main difference year on year being provision for a Parish Poll in the event that a referendum is required to resist a unified council.

Recommended: *The following amounts are allocated for administration:*

Audit Fees	£780
Elections - casual vacancy	£500
Postage	£750
Photocopying	£1,000
Admin & Stationery	£600
Binding of Minute Books	£75
Website hosting/domain renewal	£160
IT support	£320
Telephone/Broadband	£840
Room hire	£100
Fire Safety/Stairlift service/PAT Testing	£375
Advertising	£520

Quarterly Newsletter	£625
Land search fee	£60
Parish Poll	£2000

d) Expenditure – Chairs Allowance: Cllr Glover chaired this item as Cllr Wood declared an interest. The original budget for 2014/15 of £575.00 was not expected to change. The proposed budget for 2015/16 was reported at the same level.
Recommended: £575 is allocated for the Chairs Allowance in 2015/16

e) Expenditure – Grants to Village Halls: The Finance Assistant reported that for 2014/15, the original budget of £5,885.00 was still expected. **Recommended:** The revised estimate for Grants to Village Halls for 2014/15 is £6,500.00.

For 2015/16, the proposed budget of £6,250.00 was discussed which reflected rising costs and a commitment to support these community facilities. **Recommended:** £6,250 is allocated for Grants to Village Halls in 2015/16.

f) Expenditure – Section 137 Grants: For 2014/15, the original budget was £7,000.00 and the revised estimate is £6,500.00 (-£500). This was due to the grant for the Tourist Information Centre being moved to the ‘Other Grants’ category.
Recommended: The revised estimate for Section 137 Grants in 2014/15 is £6,500.00.

An increase to the budget for 2015/16 was discussed given the level and value of requests in 2014/15. **Recommended:** £7,500.00 is allocated for Section 137 Grants in 2015/16.

The request for funding from Community First was noted. **Recommended:** The Finance Assistant writes to Community First outlining the annual grants application process suggesting that they apply in 2015.

g) Expenditure – Other Grants & Subscriptions: The Finance Assistant reported that for 2014/15, the original budget was £1,000.00 and the revised estimate is £1,430.00 (+£430). This was due to the grant for the Tourist Information Centre being moved into to this category (+£500), the original budget including the WALC subscription which was not renewed (-£870) and the additional monies agreed for Melksham Community Area Partnership (+£500). **Recommended:** The revised estimate for Other Grants & Subscriptions for 2014/15 be £1,430.00.

For 2015/16, the remaining monies agreed for Melksham Community Area Partnership were discussed and £1,000 proposed provided tasks are agreed in advance. Recent correspondence with regard to the Council’s subscription to WALC was noted but as the Council has functioned well without this membership, it would not re-subscribe. **Recommended:** £1,450.00 be allocated for Other Grants & Subscriptions in 2015/16 as follows:

Other grants	£500.00
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Melksham Community Area Partnership	£1,000.00
Subscriptions	£450.00

- h) Expenditure – Joint ventures with the Town Council:** The original budget for 2014/15 was £7,107.00 and the revised estimate is £2,040.00 (-£5,067). This was due to work on the Joint Neighbourhood Plan being delayed. **Recommended:** *The revised estimate for Joint ventures with the Town Council in 2014/15 is £2,040.00.*

Cllr Carter presented plans for the Market Place redevelopment which is part of the Campus project. The Melksham Improvement Plan Working Party hope to include the rebuilding of the well (that was in place 100 years ago) as part of this project and have indicated a shortfall of £28,000. The Clerk confirmed that any expenditure would be covered by the Public Health Act 1936 S125 Power of Wells and in any case by the Power of Competence which it is hoped will be in place in 2015.

Recommended: *A sum of £500 is allocated to support this project as and when the Power of Competence is attained and the money is required.*

The Clerk reported that initial meetings have now taken place with regard to the Joint Neighbourhood Plan. The total cost indicated for the project is now £40,000 which is to be split 5:4 with the Town Council. Cllr Baines expressed concern at this revised total cost and it was agreed that this needs clarification at future related meetings. For 2015/16, a provision for 4/9ths of year 1 costs for the Plan was proposed (+£8,890) as well as money to support the development of the new well. **Recommended:** *£9,810.00 is allocated for Joint ventures with the Town Council in 2015/16 as follows:*

Visit Wiltshire – joint partnership	£350.00
Market Place Well	£500.00
Parish On line	£70.00
Neighbourhood plan	£8,890.00

- i) Expenditure – Members Fees & Expenses:** The Finance Assistant reported that for 2014/15, the original budget was £100.00 and the revised estimate was £125. This was due to additional provision for travel expenses for training courses. **Recommended:** *£125.00 is allocated for Members Fees and expenses in 2015/16*

The proposed budget for 2015/16 was reported at a similar level to 2014/15.

Recommended: *£155.00 is allocated for Members Fees and Expenses in 2015/16 as follows:*

Members Training	£100.00
Members Expenses	£50.00

- j) Expenditure – Council Office Costs:** The original budget for 2014/15 was £12,045.90 and the revised estimate is £11,110.12 (-£935.78). The main differences were as follows:
- i. 100% Small Business Rates relief (-£2,000)
 - ii. New meeting table for Crown Chambers (+£1,240) – from reserves
 - iii. Office electricity (-£575) as winter costs were not as high as expected
 - iv. Office rent (+£600) as a rent increase is anticipated

Recommended: *The revised estimate Council Office costs in 2014/15 is £11,110.12.*

For 2015/16, the Finance Assistant reported a proposed budget of £13,151.12 - the main difference year on year being:

- v. Provision for business rates (+£2,150) due to uncertainty of Business Rate relief.
- vi. Windows 7 upgrade for 4 Council Office PCs (+£350)
- vii. Office rent due to impact of rent increase for full year (+£800)

Recommended: *£13,151.12 is allocated for Council Office costs as follows:*

Office cleaning materials	£50.00
Office rent	£8,000.00
Office buildings insurance	£830.00
Office electricity	£840.00
Office rates	£2,150.00
New office equipment	£200.00
Windows 7 upgrade	£350.00
Office cleaning (EC)	£731.12

- k) Expenditure – Caretaker Salary / Parish Enhancements:** The original budget for 2014/15 was £14,185.00 and the revised estimate is £48,712.00 (+£34,527.00). The main differences were as follows:
- i. Installation of the MUGA of Hornchurch Road (+£32,718)
 - ii. Contributions to footway improvements (+£2,000)

Recommended: *The revised estimate for Caretaker Salary/Parish Enhancement costs in 2014/15 is £48,712.00.*

For 2015/16, the Finance Assistant reported a proposed budget of £42,694.43 - the main difference year on year being:

- iii. 5 defibrillators - £10,000 (of which £5,000 is expected to come from Sun Edison, Friends of Melksham hospital etc). Maintenance issues were discussed and require further investigation.
- iv. The East of Melksham outdoor recreation project £13,000 (expected to be paid with S106 monies at Forest & Sandridge)
- v. Footway improvements (£1,000)
- vi. Provision for 5 dropped kerbs (£2,000). Cllr Baines explained that the costs were site dependent. Cllr Glover asked whether Wiltshire Council have an

obligation to put these in to comply with the Disability Discrimination Act.
The Clerk was asked to follow this up.

vii. 6 grit bins (£1,200)

Recommended: The following amounts are allocated for Caretaker Salary & Parish Enhancement costs:

Parish Insurance	£2,125.00
Caretaker Salary & Travel Allowance	£7,699.43
Caretaker fuel reimbursement	£600.00
Equipment hire & petrol for mower	£100.00
Maintenance materials	£400.00
Weedspraying	£820.00
Contribution to footway improvements	£1,000.00
Dropped kerbs in parish	£2,000.00
Parish repairs	£750.00
Grit bins	£1,200.00
Defibrillators	£10,000.00
East of Melksham Outdoor recreation project	£13,000.00
Street Furniture	£3,000.00

l) Expenditure – Office Salaries & Staff training: For 2014/15, the original budget was £56,401.21 and the revised estimate is £53,374.41 (-£3,026.80). The main differences were as follows:

- i. Office salaries (-£2300) due to changes in hours and rates despite the provision for a 2.2% increase from January 2015
- ii. Reduction in employer NI & pension contributions (£-1,200)

Recommended: The revised estimate for Office Salaries & costs in 2014/15 is £53,374.41.

A proposed budget of £53,532.88 for 2015/16 was discussed which was in line with 2014/15 as the pay scale changes and associated salary increases (£3,000) are off set by the salary paid to the Parish Assistant who has indicated that she will leave after Christmas. The budget assumes that she will not be replaced.

Recommended: The following amounts are allocated for Office salaries & Staff training costs:

Staff Training	£300.00
Clerk	
Asst Parish Officer	£42,732.88
Finance Assistant	
National Insurance – employer	£2,000.00
Superannuation – employer	£8,500.00

m) Expenditure – Village Halls, Play Areas & Open Spaces: The Finance Assistant reported that for 2014/15, the original budget was £1,210.00 and the revised estimate is £5,490 (+£4,280). This was mainly due to:

- i. The Berryfield village hall planning application £272.50 (drawn from reserves)
- ii. Emergency repairs at Shaw Play Area following RoSPA report (£400)
- iii. Supply & installation of benches & picnic table (+£3,500) at Shaw play area (50% potentially funded by Area Board Grant)

Recommended: *The revised estimate for Village Halls, Play Areas & Open spaces costs in 2014/15 is £5,490.00*

For 2015/16, a proposed budget of £17,935.00 was discussed which included:

- iv. £15,000 for a significant revamp and some new equipment at Shaw Play Area (£5,000 match funding from Melksham Area Board to be applied for in 2014/15)
- v. Start up costs for Bowerhill Youth Club (from reserves)

Recommended: *The following amounts are allocated for Village Halls, Play Areas and Open Spaces costs:*

Legal fees/Land registry/Planning fees	£200.00
Beanacre play area grass cutting	£625.00
Play Area Inspections	£200.00
St Barnabas Annual rent	£10.00
Play area repairs	£400.00
Shaw Play Area	£15,000.00
Bowerhill Youth Club	£1,500.00

n) Expenditure – VAT: The original budget for 2014/15 was £3,500.00 and the revised estimate is £10,043.00 (+£6,543). This was due to the VAT charged on the Hornchurch Road MUGA which will be reclaimed in 2015/16. **Recommended:** *The revised estimate for VAT costs in 2014/15 is £10,043.00.*

For 2015/16, as well as incurring VAT on general expenses, VAT will also be charged on the Shaw Play Area revamp. Based on spending £15,000 this is estimated to be £3,000 and can be reclaimed in 2016/17. **Recommended:** *£7,000.00 is allocated to VAT costs in 2015/16.*

286/14 Allotment Account: Review & consideration of estimates for 2014/15 and 2015/16

a) Income: The Finance Assistant reported that for 2014/15, the original budget was £1,410.00 and the revised estimate is £2,696.75. The difference (+£1,286.75) was due to rent being collected twice (in April for 2013/14 and October for 2014/15).

Recommended: *The revised estimate for Allotment income in 2014/15 is £2,696.75.*

There was no planned rent increase for allotment holders in 2015/16. **Recommended:** £1,500.00 is allocated for Allotment income in 2015/16 as follows:

Berryfield allotment rent	£800.00
Briansfield allotment rent	£700.00

- b) **Expenditure:** The original budget for 2014/15 was £1,605.00 and the revised estimate is £4,249.60. The difference (+£2,644.60) was due to water troughs being installed at Berryfield and improved at Briansfield (+£2,560) and a provision for pest control (£250) following problems with rats on site. **Recommended:** The revised estimate for Allotment expenditure in 2014/15 is £4,249.60.

For 2015/16, there were no exceptional costs proposed. **Recommended:** £1,655.00 is allocated for Allotment expenditure in 2015/16 as follows:

Berryfield water charges	£200.00
Briansfield water charges	£200.00
Allotment grass cutting	£460.00
Pest control	£250.00
Allotment Warden - Salary	£450.00
Allotment Warden - Mileage	£95.00

287/14 **Jubilee Sports Field Account: Review & consideration of estimates for 2014/15 and 2015/16**

- c) **Income:** The original budget was for 2014/15 was £2,663.75 and the revised estimate is £3,589.15. The difference (+£925.40) was due an additional adult team signing up for the year and the existing team paying the full years fees. **Recommended:** The revised estimate for the Jubilee Sports Field income in 2014/15 is £3,589.15.

For 2015/16, the proposed budget of £4,882.68 was discussed. This included:

- i. a reduction in fees from Melksham Town Youth due to their relocation to the new football club
- ii. income from a potential floodlight/4G mast installation being rolled out along the M4 corridor
- iii. Potential sponsorship of new rubbish bins (50%) from local businesses to replace the existing bins which are too small
- iv. A small income (£200) from hire of the new lounge/kitchen area of the new pavilion eg childrens parties

Recommended: £4,882.68 is allocated for Jubilee Sports Field income in 2015/16 as follows:

Melksham Town Youth (Football)	£831.88
AFC Melksham (Football)	£725.40
Evana Designs (Football)	£725.40

Ad hoc Bookings	£500.00
Floodlights / 4G for football pitches	£1,000.00
Sponsorship of new rubbish bins	£900.00
Hire of lounge/kitchen area	£200.00

d) Expenditure: The Finance Assistant reported that for 2014/15, the original budget was £12,114.40 and the revised estimate is £8,265.12. The difference (-£3,849.28) is due to:

- i. A reduction in grass cutting costs as a result of the new 3 year contract (£3,150 in total)
- ii. Final rates payment (£830 rather than £1,709) following appeal to Wiltshire Council
- iii. Pavilion cleaning costs £800 less than expected
- iv. Additional costs of bin emptying (£1,200) as Wiltshire Council no longer service this area

Recommended: *The revised estimate for Jubilee Sports Field expenditure in 2014/15 is £8,265.12.*

The new Pavilion affected proposed expenditure for 2015/16 increasing total expenditure to £21,150. In the main, this was caused by:

- v. £6,000 set up costs of new pavilion (transferred from new pavilion reserve)
- vi. £6,000 additional annual costs of new pavilion (electricity, rates, insurance, electrical testing etc)

Potential saving were discussed including reducing waste disposal costs by combining the sports field waste collections and pavilion waste disposal once the new pavilion is up and running. **Recommended:** *£21,150.00 is allocated for Jubilee Sports Field expenditure in 2015/16 as follows:*

Grass cutting & line marking - to contract	£4,300.00
Grass cutting - extra to contract	£300.00
Line marking - extra to contract	£200.00
Sports field maintenance materials	£250.00
Miscellaneous (padlocks etc)	£100.00
Rates for field and pavilion	£2,000.00
Pavilion - cleaning	£1,000.00
Deep clean / repair annually	£400.00
Insurance	£1,900.00
Electricity	£1,500.00
Water	£900.00
Waste collection	£650.00
Bin emptying	£1,350.00

Boiler servicing	£150.00
PAT testing	£150.00
New pavilion set up costs	£6,000.00

288/14 **Reserves for Major/Capital projects: Review & consideration of estimates for 2014/15 and 2015/16**

The Finance Assistant reported that total reserves at the end of 2013/14 were £88,305. The original budget for 2014/15 expected this to increase by £21,200 in the current year to £109,505. The revised estimate was discussed which added £17,720 to reserves due to £2,500 less than planned for Bowerhill Sports field maintenance and £1,000 less for elections as this has been spread across the 2 years. Additional spending (£5,100) also contributed for allotment water troughs, Crown Chambers office furniture and footways. **Recommended:** *The revised estimate for reserves at the end of 2014/15 is £100,925.00.*

For 2015/16, the Clerk reported that the increased expenditure combined with a limited increase in income resulted in a significant sum being drawn from reserves (£27,500) with just £1,000 for elections being moved into reserves. The balance at the end of 2015/16 was therefore reported as £74,425.

The Council discussed this position together with the need to reserve money for future play area improvements (see min 276/14). Cllr Wood proposed that that an additional £30,000 was moved into reserves as provision for Shaw Play Area and to maintain reserves for Bowerhill Sports Field Maintenance. The committee supported this move despite the resulting need for increased income.

Recommended: *For 2015/16, £31,000 is moved into reserves and £27,500 is transferred out resulting in an estimated end of year balance of £104,425.00 as follows:
Money moved into reserves from General Account:*

B'hillSports Field maintenance	£10,000.00
Shaw Play Area Safety Surfacing & Equipment	£20,000.00
Elections	£1,000.00
Total	£31,000.00

Money transferred out of reserves:

New Pavilion, Bowerhill	£6,000.00
Bowerhill Youth Club inc start up fund for new pavilion	£1,500.00
Bowerhill Sports Field maintenance	£10,000.00
Shaw Play Area Safety Surfacing & Equipment	£10,000.00
Total	£27,500.00

289/14 **Income & Council Precept 2015/16:** The Committee discussed the impact of the proposed increase to reserves resulting in a shortfall in income of £30,000. Grants and

sponsorship had already been used to fund big projects and so it was proposed that the precept was reviewed and increased.

In 2014/15 the average Band D household paid £41.63 per year. Initially this was increased by 5% to £42.14. Cllr Wood proposed a further increase of £11.18 to £53.32 resulting in the additional £30,000 (based on a tax base of 3121). Although overall, this is a 34% increase, it was generally supported as it will cost household less than £1 per month. **Recommended:** *The Precept for 2015/16 be £166,423.59 plus a top up grant of £1,097.60 to give a total income from Wiltshire Council of £167,521.20.*

290//14 **Revised budget estimate for 2014/15: Recommended:** *The revised Budget estimate for 2014/15 be an income of £174,233.83 and expenditure of £164,464.25*

291/14 **Revised budget estimate for 2015/16: Recommended:** *The revised Budget estimate for 2015/16 be an income of £201,816.88 and expenditure of £192,058.43*

Meeting closed at 9:59pm

Chairman 8th December 2014