

9 a,b,c.
UPDATED TO REFLECT CHANGES TO BUDGET SINCE MEETING
SO THAT NUMBERS CORRELATE WITH BUDGET SPREADSHEET FOR
APPROVAL AT FULL COUNCIL MTG.

**MINUTES of the Finance Working Party of Melksham Without Parish Council held
on Monday 10th January 2022 at 7.00 p.m.**

**DUE TO THE INCREASED RISK OF COVID 19 (OMNICRON VARIANT) PUBLIC
HEALTH CRISIS AND NALC (NATIONAL ASSOCIATION OF LOCAL COUNCILS)
ADVICE TO CANCEL MEETINGS IN DECEMBER; THIS MEETING WAS HELD
VIRTUALLY VIA ZOOM AS NO DECISIONS, ONLY RECOMMENDATIONS, WERE
COMING FORWARD FROM THIS AGENDA. THE RECOMMENDATIONS ARE FOR
APPROVAL AT THE "IN PERSON" FULL COUNCIL MEETING TO BE HELD ON
MONDAY ~~21ST~~ ^{24TH} JANUARY 2022.**

It was acknowledged that several changes were made to the budget spreadsheets during the meeting, and that officers were to double check the accuracy of calculations following the meeting. The figures detailed in these Minutes are the ones following the checking of spreadsheet formulae and calculations after the meeting so accurate moving forward to year end reporting and the budget document for approval by the Full Council (see page 23).

Present: Councillors. John Glover (Chair of Council & Committee Chair), David Pafford (Vice Chair of Council), Alan Baines (Committee Vice Chair), Richard Wood, Robert Shea-Simonds and John Doel.

Officers: Teresa Strange (Clerk), Marianne Rossi (Finance & Amenities Officer) and Lorraine McRandle (Parish Officer).

Housekeeping & Announcements: Councillor Glover welcomed all to the meeting.

365/21 Apologies

Apologies were received from Councillor Holt due to illness; this reason for absence was accepted.

366/21 Declarations of Interest

The Clerk, although not a voting member, declared an interest as a trustee of 4Youth (formerly known as Young Melksham) as there was a line item in the budget for this organisation. The Clerk also declared an interest on behalf of all the staff on all items relating to staffing.

Councillor Glover declared an interest in the Chair's Allowance and left the room when this item was discussed.

367/21 Dispensation Requests for this Meeting

None.

368/21 Dispensation for Precept Setting

It was noted that those Councillors living in the parish had a previously approved dispensation for setting the precept for the current Council Term, 2021-2025 (*Min 09/21b Annual Council 17th May 21*).

369/21 To note for background information: Minutes of Finance Committee 11th January 2021

Members noted the minutes of the Finance Committee on 11th January 2021 relating to budget setting for their information.

370/21 Community Infrastructure Levy (CIL):

a) To note CIL income received in 2021/22 and rationale of use of potential CIL income for 2022/23

It was noted that the parish council had received £1,524.39 in CIL funds in error for Land East of Spa Road which was now in the parish of Melksham Town. This has not been included in the spreadsheet for CIL income as it has been returned back to Wiltshire Council.

The Clerk informed members that there had been an error on the income expected for the Land South of Western Way development, now known as Pathfinder Place. As per the published Wiltshire Council CIL spreadsheet the parish council were still expecting £6,137.82 of funding from this development, however following a query from the Clerk, it was discovered that in 2019 the square meter floor space had been changed. As a consequence, the CIL amount payable had been reduced, but Wiltshire Council had not amended the published spreadsheet on their website. It has now been confirmed that the parish council has received all of the CIL income for this development.

It was noted that as the parish council have an adopted Neighbourhood Plan (as at 8th July 2021) an additional 10% of CIL funds is payable to the council on any future developments in the parish. It is noted that the Neighbourhood Plan has to be "made" before Wiltshire Council receive any CIL payments from the development to benefit from this 25% payment. It has been agreed that as the Neighbourhood Plan was in partnership with Melksham Town Council the additional 10% that both councils will receive for future developments will be put into a shared pot for joint projects. This has been added as an additional line item on the CIL spreadsheet to reflect this, as the Neighbourhood Plan was adopted in July 2021 this line item has been included for the 2021/22 financial year as well, as the council have received some CIL income which was paid after the adoption of the plan.

CIL Income anticipated to year end 2021/22

Land adjacent to 489a Semington Road (18/07286/FUL)	£4,222.48
Oakley Farm (18/005266/FUL)	£ 476.72
17 Blenheim Park (20/04037/FUL)	£ 519.31
Shaw Country House (21/01601/FUL)	£ 676.24
Land adjacent to 490 Semington Road (19/10143/REM)	<u>£ 201.81</u>
	£6,096.56 ✓

CIL Income anticipated to year end 2021/22 for 10% sharing pot
Oakley Farm (18/005266/FUL)

£ 317.82
£ 317.82 →

Total amount of CIL income expected to year end 21/22 £6,414.38 ✓

The sums above are all receipts that have already been received in this financial year, as stated above there will be no further CIL funding for Pathfinder Place as this has now all been received.

There are four small CIL payable developments in the parish with planning permission granted, but have not started on site yet, therefore there is no visibility on when the council will receive the CIL funds for these, so they have not been included in the budgeted figures for next year. These developments are:

19/00221/FUL 63 Shaw Hill, demolition of 63 Shaw Hill and replacement with three detached four bedroom homes, expected CIL £1,396.47.

21/01791/FUL Eden Grove, 2 new dwellings, expected CIL £2,409.13

21/01765/FUL Beanacre Farmyard, replacement of barn and store with two chalet bungalows, expected CIL £2,578.19

20/03564/FUL 27 Beanacre, detached four-bedroom house, expected CIL £2,757.82

As all of these will pay Wiltshire Council after the adoption of the Neighbourhood Plan they will all be liable to pay the parish council 25%, with 10% moving into the CIL sharing funding pot.

CIL Income estimated to year end 2022/23

Land at Semington Road - new 144 Houses (20/01938/OUT) £30,000
£30,000 ✓

CIL Income anticipated to year end 2022/23 for 10% sharing pot

Land at Semington Road - new 144 Houses (20/01938/OUT) £20,000
£20,000 ✓

Total amount of CIL income expected to year end 2022/23 £50,000 ✓

The Land at Semington Road (new 144 houses) development has a planning condition that it has to start on site within a year of outline approval) 10th September 2022, so it is expected that the parish council will receive the first tranche of CIL funding in the 2022/23 financial year. The true CIL income figure is not yet known as cannot be calculated until the square meterage is confirmed at Reserved Matters stage so the CIL payable has been estimated on the basis of the neighbouring development of a similar size. This funding is applicable to the additional 10% of CIL which has been shown on the CIL spreadsheet as a separate column to distinguish how much the parish council will receive and how much will go into the sharing pot with Melksham Town Council.

b) To note parish council's agreed uses of CIL and to consider more project specific spend for current and next financial year

It was noted that unlike S106 funding, CIL spending does not need to be related to the development or the surrounding area that it was from although the parish council have used it for area specific projects in the past, as well as for capital items used across the parish. The council have previously made a policy decision that due to the fact that CIL was a finite amount and has to be spent within 5 years of receipt it was best suited for capital items as not regular income; and not for ongoing maintenance which was much more suited to the solar farm community fund income as an annual amount for 20 years.

Members reviewed the estimated CIL spend for 2021/22. There was no visibility on CATG (Community Area Transport Group) schemes so the anticipated expenditure for this year has been reduced to £0. The BRAG (Bowerhill Residents Action Group) bench project was undertaken just before the 2020/21 financial year end, therefore the expenditure for these benches was accounted for in that year so the anticipated expenditure for 2021/22 has been reduced to £1,711 for street furniture for items such as bins and benches purchased. The expenditure for the replacement of Wiltshire Council bins is more than budgeted for this year so has been increased to £1,500. The council has already replaced bins at Littleworth Lane, Whitley, Holbrook Vale and Semington Road outside of the police station. It was noted that as these are replacement bins Wiltshire Council will continue to empty them on their contracted schedule. The Clerk explained to members that as long as a bin was replacing an existing one, Wiltshire Council would still empty it, but if it was an additional bin then the cost of emptying would fall to the parish council.

There was £9,807 anticipated for this year for the Shurnhold Fields entrance improvement project and information boards which was the parish council's 50% share of the cost with Melksham Town Council. It was noted that there was also a £5,000 contribution from the Area Board for this project which was held in the Shurnhold Fields capital reserve. There is £765 for the Pathfinder Place development public art work and street naming information board. The Council has already purchased an outdoor drinking water fountain for the Bowerhill Sports Pavilion so the estimated spend for this is for the fountain and the anticipated installation and initial water testing costs.

Recommendation 1: The parish council revise their original Budgeted spend from CIL (Community Infrastructure Levy) for 2021/22 to be as follows:

	2021/22 Budget provision (agreed Jan 2021)	2021/22 Anticipated Expenditure (up to 31.03.22)
Contribution to CATG schemes	£5,500	£ 0
Street furniture/Play area benches (includes match funding for BRAG area board grant for	£4,011	£1,711

benches)

To replace Wiltshire Council bins	£ 500	£1,500
Shurnhold Fields project - CAPITAL	£ 0	£9,807
Top up art contribution for enhancing Bowerhill entrance gates from Pathfinder Place CIL	£ 0	£ 765
Drinking Water Fountains x 2 (Bowerhill & Shaw Playing Fields) Capital Expense	£ 0	£3,602
Total	<u>£10,011</u>	<u>£17,385</u> ✓

The Council reviewed the estimated CIL spend for 2022/23, it was noted that one of the parish council's objectives was to continue with the Bowerhill Sports Field enhancement project with £20,000 showing as expenditure for this project. Members discussed in detail whether this should be done in the 2022/23 financial year as it was felt that a lot of council expenditure had already been used on improving the sports field such as cutting back the hedges and improving the playing surface. It was noted that there was also going to be some additional expenditure that had not previously been budgeted for due to the emergency tree work being required on the oak tree which was due to take place on Saturday 15th January. Members felt that this project should be deferred to a future financial year due to the high expenditure already spent on the sports field. The Clerk advised members that as well as installing a water fountain at the Bowerhill Sports Field the council were looking at installing one at Shaw Playing Fields, however this had not included in the 2022/23 budget. Members felt that this project should go on hold and be deferred to a future financial year.

It was agreed that village halls had been hit particularly hard over the last couple of years with their income severely impacted by the covid lockdown restrictions, therefore the budget provision for village hall grants has been increased by £5,000 for the following financial year, with all of the funding for them to come from CIL.

Recommendation 2: The parish council spend from CIL (Community Infrastructure Levy) for 2022/23 to be as follows:

	2022/23 Anticipated Expenditure
Contribution to CATG schemes	£ 5,500
Flood prevention - ditch clearance (man + digger)	£ 500
Street furniture	£ 2,500
To replace Wiltshire Council bins	£ 1,000

Village Hall Grants £15,000

£24,500 ✓

The balance of CIL funds at the end of each financial year is put into a Reserve as the funds are restricted to funding community infrastructure only and to aid tracking of the expenditure which has to be annually reported to Wiltshire Council. Transfers from the CIL Reserve have been made to other earmarked Reserves, as detailed below.

Total in CIL Reserve at end of 2020/21 £ 51,179.14 ✓
Confirmed CIL Income for 2021/22 £ 6,414.38 ✓

TOTAL £ 57,593.52 ✓

Anticipated Expenditure from CIL for 2021/22 £ 17,385.00 ✓

Transfer CIL into ringfenced Reserves:

CIL Sharing with MTC Reserve £ 317.82 ✓
(extra 10% CIL due to NHP)

Transfer from CIL Reserve into dedicated earmarked Reserves

Transfer to Bowerhill Sports Field Maintenance £ 5,000.00 (Transfer 7) ✓

TOTAL in CIL Reserve at end of 2021/22 £ 34,890.70 ✓

Total in CIL reserve at end of 2021/22 £34,890.70 ✓

CIL Income anticipated for 2022/23 £50,000.00 ✓

Total £84,890.70 ✓

Anticipated expenditure from CIL for 2022/23 £24,500.00 ✓

Transfer CIL into dedicated project/ringfenced Reserves:

Berryfield Village Hall reserve £30,000.00 ✓

CIL Sharing with MTC Reserve £20,000.00 ✓
(extra 10% CIL due to NHP)

Transfer from CIL Reserve into dedicated earmarked Reserves

Transfer to Bowerhill Sports Field Maintenance £ 5,000.00 (Transfer 8) ✓

Total in CIL reserve at the end of 2022/23 £ 5,390.70 ✓

371/21 Reserves:

a) Financial Reserves Policy

Members reviewed the financial reserves policy and did not consider any changes or updates necessary.

b) To consider contribution to Reserves and spending from Reserves for current and next financial year

The council received £136,450 of s106 funding in May 21 for the Berryfield Village Hall. This is 25% of £500k funding (£125,000) which was index linked, the remaining 75% of the funding is expected to be received in this financial year as Wiltshire Council have invoiced Bellway for this amount, therefore, £425,997.78 (£375k index linked) was shown as moving into the reserve. The Council also applied for a public works loan for the hall build in this financial year, for ease of cashflow, and have received £494,827 which has been moved into this reserve. For 2022/23 the first tranche of CIL is expected to be paid for the new 144 houses development on Semington Road (20/01938/OUT) as there is a condition in the planning permission that the developers must start on site within a year (10th September 2022). As the CIL amount is unknown at this stage as not yet at Reserved Matters application, it is estimated, based on similar sized developments, that the parish council will receive £50,000, with £20,000 of this going into the CIL sharing pot with Melksham Town Council and £30,000 going into the Berryfield Village Hall reserve.

The existing Berryfield Village Hall will need removing, and disposing of, the council set up a separate reserve for this in the previous financial year. No further funds have been put into this reserve for next year as the council had previously obtained a good budget figure of £5,000 from a local building contractor for these works, therefore this reserve still stands at £5,000. The reserve is showing as spending £5,000 for the 2022/23 financial year as the build for the new Village Hall is due to be completed in the summer.

There have been no further funds put into the Shaw Village Hall reserve for next year, so this reserve still remains at £4,400; and members acknowledged that nothing has been budgeted for the roof and rear wall works and this is the responsibility of the hall management committee and against their insurance claim.

The East of Melksham Community reserve still stands at £315,029.94; this is all of the CIL that the parish council have received for the Hunters Wood/The Acorns (Land to the East of Spa Road) development. Following the Community Governance review this development was transferred into the parish of Melksham Town in April 2021, therefore any CIL payable since then will be paid to them. It has been agreed by the parish council that this reserve will be transferred to Melksham Town Council which has been shown to be done in this financial year, therefore the reserve will stand at £0 in the 2022/23 financial year. The parish council wish for a legal agreement on this funding so that there is a tie in the agreement that this funding is used for the provision of a new community centre at East of Melksham. The Clerk advised that she was chasing this up with Melksham Town Council and they were in the process of putting the heads of terms together for a legal agreement.

The parish council are due to move out of their temporary office accommodation and into the campus in Autumn 2022. No additional funding has been allocated to this reserve as it currently stands at £2,856.53 at the end of this financial year. Based on

the previous move for crates and hire of removal company, £1,000 has been estimated as expenditure for the move and associated costs.

The council have previously agreed to put £400 each year into the photocopier reserve to build this up for the eventual purchase of a new photocopier. The hope is that the parish council will receive paperless agenda packs in the future, therefore there will not be a need for such a high capacity photocopier. Unfortunately, the current office photocopier was coming to the end of its life as the service engineer was coming out more frequently to repair, it was also noted that due to the size it would cost a lot of money to transport it to the new office as needed a specialist company, therefore it would make more sense for the council to purchase a new one when the council move into their new office accommodation.

For the Bowerhill Sports Field & Pavilion CAPITAL REPLACEMENT Reserve, it was agreed previously to use Pathfinder Place CIL for any work here during the life of the housing development build; therefore, £5,000 is shown as transferring from the CIL Reserve to this Reserve for this year and next. (Transfer 7 & 8). The Clerk highlighted to members that the £6,137.82 expected from the Pathfinder Place development will now not be received so this would need to be kept in mind.

For the Bowerhill Sports Field & Pavilion MAINTENANCE Reserve, it shows an income of £18,000 to make up the projected annual shortfall between income and expenditure. It shows a spend of £6,561.00 which is for additional sports field maintenance and ventilation service.

The Shaw Playing Field improvement project was completed in this financial year, therefore all of the funds for this reserve have been used. As this project has now been completed no additional funds have been put in for the next financial year.

The Play Area & Safety Surfacing Reserve is for the refurbishment of the play areas in approximately 10 years, following their refurb 3/4 years ago. The council have not put any more funds in this reserve for next year as they have previously resolved to use CIL from future housing developments.

No further funds have been put into the Shurnhold Field capital reserve as the council have previously resolved that these projects will be funded by CIL. It is expected that the car park improvement project will hopefully take place this financial year so this reserve is showing a spend of £5,000 which was a grant from the Area Board for this project.

No further funds have been put into the defibrillator replacement reserve. This reserve is for the replacement of the defibrillators at the end of their life, it is estimated that all 7 will need replacing in a couple of years' time at a cost of around £1,400 each. It was felt that there were already enough funds in this reserve to fully cover the cost of the replacements, therefore no more funds are needed to be added at this time.

No further funds have been put into the Highway/Lighting Reserve as CATG (Community Area Transport Group) contributions are to be funded from CIL.

No additional funds have been put into the Elections Reserve as it currently stands at £14,000 which was expected to be enough for two by-elections should any be required

in the next financial year. The Clerk explained to members that if a councillor resigns outside of a Wiltshire Council election period and 10 electors call for an election and it is contested, the parish council will have to pay for the polling station/s. It was also noted that the council had previously resolved to send out polling cards which would be an additional cost, she advised that it was difficult to know what the exact cost for an election would be as the cost differs depending on how big the ward is.

No funds have been added to the Contingency - replacement / renewal of council assets Reserve but there is a spend in this financial year of £884 for the emergency repairs on the two brick bus shelters in Shaw.

No funds have been added into the General Contingency reserve, but £1,600 is showing as spent in this financial year for the cancellation of the phone contract and £2,000 next year which is for the Neighbourhood Plan as the town and parish council have previously agreed to budget £2,000 for the next financial year outside of any Locality grant funding received.

The CIL Reserve shows a balance of £6,096.56 coming into the Reserve this year with a few transfers out to other Reserves, as detailed as Transfers; and £0 next year.

There has been a new reserve set up for the CIL 10% sharing pot with Melksham Town Council. Due to the parish council having an adopted Neighbourhood Plan which is joint with the Town Council, the council receive an additional 10% of CIL on developments commencing on site after the Neighbourhood Plan was made (8th July 2021). It was agreed by the parish council that as the plan was joint with the Town Council the additional 10% should go into a sharing pot, so it can be distributed for joint projects, this agreement will also be reciprocated by the Town Council on any CIL they receive. It was felt that a reserve would be the best place to put these funds so it can be ring fenced for this purpose. This reserve is showing £317.82 from the Oakley Farm development for this year and an estimated £20,000 coming in for the 144 dwellings on the new Semington Road development. This is only a rough estimate as the actual CIL amount payable on this development is not yet known.

The Sandridge Solar Farm community fund is showing the £14,850.31 of actual income received for this financial year, with £31,928.07 expected to be spent. For 2022/23 it is showing £5,000 which has been estimated as it is unknown as the funding is proportioned between different parishes depending on how many properties are within in the 2.75km radius, it is expected to be lower following the transfer of areas to the Town Council following the community Governance Review. It was acknowledged that the amount received this financial year was to correct errors in previous year's calculations, and so next year's figure was very difficult to establish.

The Shurnhold Fields Open Space Maintenance Contribution Reserve is ringfenced funding from a s106 agreement, and is held by the parish council on behalf of the joint project with the Town Council. It shows no funds coming into the Reserve this year or next. There is an expected expenditure of £7,595 for this financial year and £1,700 for next year.

A covid grant was received from Wiltshire Council due to the rateable value of the sports field and pavilion and was put into a reserve in the last financial year. It is not

expected that the parish council will receive any more funding in this financial year or next for this. The expected spend in this financial year is £7,282.79 and £0 next year.

It is expected that the practical completion of the Davey Play Area will be done in this financial year, therefore, the £58,540 s106 funding is expected and is showing as income for this year. This is ringfenced for the ongoing maintenance of the Davey Play Area. The council are expecting to spend £560 in this financial year and £750 next year.

Recommendation: 1: The parish council put the following into Earmarked Reserves at year end 31 March 2022.

Reserves for major projects for 2021/22

New Village Hall, Berryfield (From S106 £136,450 + £425,997.78)	£ 562,447.78)	
New Village Hall, Berryfield (From public works loan)	£ 494,827.00)	£1,057,274.70
Photocopier replacement	£ 400.00	
Bowerhill Sports Field & Pavilion Maintenance	£ 18,000.00	
NEW RESERVE CIL 10% Sharing pot with Melksham Town Council	£ 317.82	
Sandridge Solar Farm Fund	£ 14,850.31	
NEW RESERVE Davey (Pathfinder) Play Area Maintenance	£ 58,540.00	
CIL (Community Infrastructure Levy) funds received	£ 6,096.56	
	£1,155,479.47	✓

Recommendation: 2: The parish council put the following into Earmarked Reserves for the year 2022/23.

Reserves for major projects for 2022/23

New Village Hall, Berryfield (From CIL)	£ 30,000.00
Bowerhill Sports Field & Pavilion Maintenance	£ 18,000.00
NEW RESERVE CIL 10% Sharing pot with MTC	£ 20,000.00
Sandridge Solar Farm Fund	£ 5,000.00
	£ 73,000.00

As members reviewed the spend from Earmarked Reserves as they went through the individual line items on the budget, so more detailed explanations on the spend are in the expenditure section of the budget review (*min. 373/21*) below.

Recommendation: 3: The parish council spend the following amounts from Earmarked Reserves in 2021/22:

Spending from Reserves 2021/22:

	2021/22 Budgeted Spend (agreed Jan 2021)	2021/22 Anticipated Expenditure (up to 31/03/22)
New village hall, Berryfield	£ 5,000.00	£155,094.00

New Community Centre East of Melksham (passed to Melksham Town Council)	£315,029.94	£315,029.94	
Bowerhill Sports Field & Pavilion ANNUAL SUM TO MAKE UP SHORTFALL	£ 18,000.00	£ 6,561.00	✓
Bowerhill Sports Field & Pavilion Maintenance-Long term capital	£0	£ 2,414.64	
Shaw Playing Field Improvement Project	£ 16,500.00	£ 16,500.00	
Shurnhold Fields CAPITAL	£0	£ 5,000.00	
Contingency-Replacement & renewal of Council assets	£0	£ 884.00	
General Contingency	£0	£ 1,600.00	
CIL (Community Infrastructure Levy) Ringfenced funding	£ 10,011.00	£ 17,385.00	
Sandridge Solar Farm Community Fund ringfenced funding	£ 19,761.00	£ 31,928.07	
Shurnhold Fields Open Space Maintenance Contribution	£ 1,595.00	£ 7,595.00	
Covid Grant	£0	£ 7,282.79	
Davey (Pathfinder) Play Area Maintenance ringfenced funding	£ 1,600.00	£ 560.00	
	<u>£387,496.94</u>	<u>£567,834.44</u>	✓

Recommendation: 4. The parish council spend the following amounts from Earmarked Reserves in 2022/23:

New village hall, Berryfield & Loan repayment	£854,259.38
Disposal of existing village hall Berryfield	£ 5,000.00
Office Accommodation / Relocation	£ 1,000.00
Photocopier Replacement	£ 1,200.00
General Contingency	£ 2,000.00
CIL (Community Infrastructure Levy) ringfenced funding	£ 24,500.00
Sandridge Solar Farm Community Fund ringfenced funding	£ 17,379.00
Shurnhold Fields open space maintenance	£ 1,700.00
Davey (Pathfinder) Play Area Maintenance	£ 750.00
	<u>£907,788.38</u> ✓

Recommendation: 5. The parish council transfer the following amounts between Earmarked Reserves in 2021/22 & 2022/23:

Transfer T7- Move £5,000 from CIL to Bowerhill Sports Field Maintenance in 2021/22
Transfer T8- Move £5,000 from CIL to Bowerhill Sports Field Maintenance in 2022/23

Summary of Reserves:

Opening Balance of Reserves as at 1/4/2021	£ 993,518.89 ✓
Revised Reserves for Major Projects 2021/22	£1,155,479.39 ✓
Revised Spending from Reserves 2021/22	<u>-£ 567,834.44</u> ✓

Revised Adjustment to/from Reserves 2021/22	£ 587,644.95 ✓
Total Reserves at end of 2021/22	£1,581,163.84 ✓
Opening Balance of Reserves as at 1/4/2022	£1,581,163.84 ✓
Reserves for Major Projects 2022/23	£ 73,000.00 ✓
Spending from Reserves 2022/23	-£ 907,788.38 ✓
Adjustment to/from Reserves 2022/23	-£ 834,788.38 ✓
Total Reserves at end of 2022/23	£ 746,375.46 ✓

372/21 Solar Farm Community Funding

It was noted that the income received in 2021/22 was £14,850.31. The Clerk explained that it was difficult to estimate the income as it was calculated proportionately between eligible parishes and on the number of dwellings within a 2.75km radius of Sandridge Solar Farm, therefore the income is liable to fluctuations. Members wished to be cautious due to the uncertainty of the income, it was therefore estimated that the income for 2022/23 would be £5,000.

It was acknowledged that the council had already set out principles to spend solar farm funding on the maintenance of items as this was a long-term funding stream, for example erecting the speed indicator device every fortnight and play area safety surfacing cleaning. It was noted that although the Falcon Way bus shelter was a capital item it falls within the radius of the solar farm, so it has previously been felt that this was a good candidate for solar farm funding.

Recommendation: The following spend from Sandridge Solar Farm to be on the following:

Balance brought forward from 31st March 2021	£37,553.00
Amount received in 2021/22	£14,850.31
TOTAL FUND AVAILABLE	£52,403.31 ✓

Anticipated Spend in 2021/22

Tree works and bat survey - Bowerhill Sports Field	£ 2,700.00
Erection of SID on fortnightly basis	£ 726.07
Weedspraying	£ 2,744.00
Play Area/ MUGA Safety Surfacing Clean	£ 7,537.00
Play Area replacement safety surfacing, equipment and benches	£11,181.00
Drinking Water Fountain Testing	£ 40.00
New Bus Shelter at Falcon Way, Bowerhill	£ 7,000.00

TOTAL SPEND IN 2021/22 **£31,928.07 ✓**

Anticipated balance as at 31st March 2022	£20,475.24 ✓
Anticipated receipt in 2022/23	£ 5,000.00 ✓
TOTAL FUND AVAILABLE	£25,475.24 ✓

Anticipated Spend in 2022/23

Play Area/ MUGA Safety Surfacing Clean	£ 8,179.00
Weedspraying	£ 2,900.00
Erection of SID on fortnightly basis	£ 1,300.00
Play Area replacement safety surfacing, equipment and benches	£ 5,000.00
TOTAL SPEND IN 2022/23	£17,379.00 ✓
Anticipated balance as at 31st March 2023	£ 8,096.24 ✓

373/21 Budget

a) To review and consider Budget for 2021/22 against anticipated position at year end and estimate for 2022/23

The members reviewed the Income and Expenditure for the current financial year, and the proposals for the financial year 2022/23.

INCOME

The budgeted income for 2021/22 of £248,249 is considerably different from the expected income for this year £1,381,458 (figures include the precept). This is mainly due to the fact that there was no visibility at the time on when the s106 funding would be received from the developer for Berryfield Village Hall and the contribution due for the Davey Play area at the Pathfinder Place development. The council have already received the £136,450 in the bank for the first 25% of the s106 funding for the new hall and it is understood that Wiltshire Council have invoiced Bellway for the remaining 75% in October 2021 so it is expected that we will receive these funds by year end. The Council are still expecting the £58,540 maintenance contribution for the Davey Play Area to be paid before year end, once Taylor Wimpey have completed the outstanding works required for its sign off.

The parish council wished to start the building works relatively quickly on the new Berryfield Village Hall whilst building works were still being undertaken on the housing development, to prevent works being started once the development had been completed and disrupting residents and due to the rapidly rising Cost of Living increases on materials and labour for construction projects. Due to this and the fact that the council did not have visibility on when the s106 funding or CIL receipts would come in, the council took out a public works loan of £495,000 (£494,827 after fees) for their cash flow to enable the building work to progress as soon as possible.

The council received £14,850 of income from the Sandridge Solar Farm for this year, this is higher than budgeted for as it was expected that due to the dwellings at Sandridge Place and Hunters Wood/The Acorns being transferred into the Parish of Melksham Town Council following the Community Governance review that the income amount would be much lower this year. The council have budgeted £5,000 for the 2022/23 financial year as they felt that this was a more conservative estimate of the potential income.

Income for the Bowerhill Sports Field was anticipated to be £5,500 for 2021/22, but it is anticipated that the council will receive £9,000, this is due to the fact that covid restrictions have eased which has allowed for outdoor sport to continue. Future of Football have been able to undertake their scheduled evening and holiday training camps as well as have a blanket booking for all of the youth pitches every weekend. The adult football has also been able to continue with more league and cup matches being played. The Bowerhill Bomber race is also expected to go ahead in February this year. The budget for 2022/23 has been calculated on the above basis so it is expected that the council will receive £9,000. It is noted that the hire charges will be reviewed by the council later this year so this figure may go up but unable to determine at this time.

The Allotment income is expected to be on a par with last year, and a similar amount has been budgeted for 2022/23. It was noted that the allotment year runs from 1st October and not from 1st April so some accrual adjustments will be made at year end.

It was noted that as per the internal auditor's interim visit recommendations this financial year, that income received for joint projects should not be netted off against the expenditure and instead should be put into an income cost code. Members acknowledged that this means that the income and expenditure for joint projects will be higher this year when demonstrated in the budget, but not in real term costs to the council. The Clerk explained that this was a fundamental change from the last financial year where the income received for these joint projects would be netted off against the expenditure.

General Account Income (Excluding Precept):

Budgeted for 2021/22	£ 240,017.05	✓	
Anticipated for 2021/22	£ 863,223.00	✓	
Proposed for 2022/23	£ 55,060.00	✓	£ 65,060 ✓ potential. B'hill National Lottery grant

Jubilee Sports Field Income:

Budgeted for 2021/22	£ 5,720.00	✓
Anticipated for 2021/22	£ 9,075.00	✓
Proposed for 2022/23	£ 9,150.00	✓

Allotment Income:

Budgeted for 2021/22	£ 2,512.50	✓
Anticipated for 2021/22	£ 2,483.00	✓
Proposed for 2022/23	£ 2,483.00	✓

EXPENDITURE

It was noted that the parish council's Expenditure used the following three budget headings to reflect the information included with residents' Council Tax bills, namely; Administration, Parish Amenities, Community Support.

Administration Costs:

Members' training costs is anticipated to be £600 for this year, £1,000 was originally budgeted due to the election and therefore new councillors; due to covid restrictions all of the training courses were virtual which were much cheaper than onsite training

sessions. There is a provision of £560 for members training in the 2022/23 financial year for IT training as it is hoped that agenda packs will be able to be accessed online instead of paper copies. Election costs are no longer shown in the budget as there is a dedicated reserve for this.

Postage costs for this year are anticipated to be £700 which is to budget. The council are looking to reduce the amount of paper used and have electronic agenda packs instead, however this is still a work in progress, therefore agenda packs are still being sent out. On average postage costs are around £60 per month so it is anticipated that the council is on budget for this item. For 2022/23 £500 has been budgeted for postage, with the aim for the council is to move over to electronic agenda packs for the office move in Autumn 2022. The provision for postage is still required for notices and posters sent out to all of the noticeboard volunteers each week and sending out allotment rent requests.

The anticipated cost for photocopying for this year is £1,776, originally budgeted was £500. Due to the reasons detailed above agenda packs are still being printed, therefore the costs are much higher than budgeted for. The average cost for photocopying per month is around £148. Apart from agenda packs the council still do photocopying on a much smaller scale such as notices and posters each week, and ad-hoc letters. In this financial year the council also printed out a newsletter to all of the residents of Berryfield about the new Berryfield Village Hall, which contribute to these costs, these were hand delivered to the residents. For 2022/23 although it is hoped that the council will move to more electronic means it is anticipated that there will be £1,500 expenditure on photocopying, this is due to the fact that small scale photocopying will still be required and moving to electronic agenda packs was still a work in progress with more investigation required.

It was estimated that the spend on admin and stationery for this financial year would be £1,024, it is anticipated that the cost at year end will be £1,000. A lot of the costs so far have been for paper and the council have tried to purchase from more local companies to be more environmentally friendly, however this has worked out more expensive. For 2022/23 the budgeted cost is also £1,000, even though the aim is for the council to go to more electronic means in the next financial year, there will still be a requirement for paper and pens etc and some printing of large documents that are more difficult to review on an electronic screen.

In this financial year it was budgeted that minute book binding would be £200, however the anticipated spend is £410. This is for two years' worth of minute book binding as due to lockdown restrictions the minutes from the year before were unable to be hand delivered. It is also due to the large amount of minutes as each council year had to be produced into two volumes which increased this cost. It is anticipated that for 2022/23 the spend will be £225 which reflects a year's worth of binding.

IT Support was budgeted to be £600 this year, however nothing has been spent to date but it is anticipated that £300 will be spent before year end. The purchase of councillor laptops went under the new equipment budget heading and councillor laptop training sessions went under the members' training heading. This budget heading is used for any officer IT support required and also any contractor website work. For 2022/23 the anticipated cost is £300 for support in moving to electronic agendas.

The Clerk highlighted to members that there would be very high costs for gas and electricity due to supply issues and spirally costs nationally; because the council is classed as business and not domestic use there is no cap. It was noted that the council was out of contract for both gas and electricity and would be seeking delegated powers at the Full Council on 24th January to arrange a new contract. It was explained that when the contracts ended for these utilities it was felt that a new contract should be reviewed once the council moved into their new office accommodation, unfortunately the current issues nationally have increased the costs, therefore a fixed contract will need to be taken out shortly. It was noted that the costs for gas and electricity were captured under the sports pavilion costs, but there is a cost code for office utilities under "administration" where a cost for this will be attributed at year end once the true cost for the year has been determined.

The budgeted cost for new equipment and furniture for this financial year was £3,600 with the anticipated cost at year end being £3,400. During this financial year the council purchased seven laptops for councillors to enable the eventual change to electronic agenda packs and to use for remote meetings. In 2022/23 it is anticipated that £1,600 will be spent, which includes the provision of a new photocopier at an estimated cost of £1,200 which is to come from the photocopier replacement reserve. There are some additional funds budgeted for any new equipment or furniture required as part of the office move.

It is expected that the parish council will move into the campus in Autumn 2022, it is anticipated that the relocation cost will be £1,000. This is for the cost of the actual move for example removal company hire, crate hire, new phone system and dishwasher etc.

It was budgeted that £500 would be spent this financial year for Covid-19 measures, however it is anticipated that by year end these costs will be £1,000. This is due to the fact that in May 21 the covid legislation, which allowed meetings to be held remotely, expired, therefore in person meetings had to be held to comply with the law. To ensure the safety of councillors, officers and residents the council purchased meeting tables to allow for social distancing at meetings. This cost code is also used for the purchasing of hand sanitiser and wipes etc. The cost of the tables purchased is to come from the Covid-19 reserve.

For staffing costs an additional 1.75% increase has been included in the anticipated spend for this financial year. This is due to the unions still negotiating with the government for an increase in staff pay scales; to be backdated to April 2021. The provision wasn't put in for this financial year due to the fact that there had previously been an announcement regarding no public servant pay increase, however it has since been announced that this did not apply to parish council officers. For the next financial year there is an anticipated 2% increase on staff salaries. It was noted that there were no pending staff scale point reviews. The Clerk drew members attention to the 1.5% national insurance levy which has been included in the budgeted figure for 2022/23 for employer's contributions.

Staff training is expected to be more than forecast for this year, due to the fact that some training courses were postponed last year due to covid and were rescheduled this year. As per the Staffing Committee on 4th October the council agreed for the Allotment Warden to attend the RoSPA course which had not previously been budgeted for. The

CiLCA qualification for the Parish Officer and ILCA qualification for the Finance & Amenities Officer had already been budgeted for.

It was noted that staffing costs for the grounds team appeared under a different budget heading (Parish Amenities).

Recommendation: 2

Administration Costs (including office staffing):

Budgeted Expenditure for 2021/22	£137,119 ✓
Anticipated Expenditure for 2021/22	£137,211 ✓ with £2,358 from Reserves ✓
Proposed Expenditure for 2022/23	£147,132 with £2,200 from Reserves £151,511 ✓ Addition Campus Video equip + office rent cost (3 x QT&S).

Parish Amenities Costs:

It was noted that parish amenities were where the council could make more changes to the budget entries, whereas administration costs were mainly fixed.

The original budget figure for defibrillators was £756 for this financial year which was for the annual support cost, however it is now estimated that the true cost at year end will be £2,756 which includes the maintenance costs, but also the purchase of a new defibrillator and cabinet for Pathfinder Place. It was noted that the cost of the defibrillator is to be donated to the parish council from a private party, as previous stated the donation for this will be shown in the council's income figures. It is anticipated for 2022/23 that £1,035 will be spend on the annual support costs of the defibrillators which includes a new one at the new Berryfield Village Hall and Pathfinder Place.

Originally budgeted for this financial year was £8,750 for play area safety surfacing cleaning, it is anticipated that the spend will be £7,858. This is lower than originally anticipated because this was based on a previous quotation for safety surfacing cleaning, however following the quotation process the awarding contract was cheaper than expected. The play areas have already had two cleans this financial year with the play areas and MUGA's (Multi Use Games Area) being done in spring ready for summer and the play areas again in the autumn ready for winter. It is anticipated that the spring clean will also be done in this financial year as planned for before the school Easter holidays. The cost of the safety surfacing cleaning for this year is to come out of the Sandridge Solar Farm funding with £321 coming from the Davey Play Area maintenance sum reserve. For the next financial year, it is anticipated that £8,821 will be spent with £8,179 coming from Sandridge Solar Farm Reserve and £650 coming from the Davey Play Area reserve for two cleans.

Grass cutting, bin emptying, goal maintenance and line marking is all as per the contract with J H Jones, which commenced for 3 years in April 2020. The cost per year is £16,046.55 excluding VAT. Also included in the grass cutting contract is the provision for grasscutting (including some aeration and some mown paths through wildflower areas) at Hornchurch Road public open space at £1,960 per year, for the work taken over from Wiltshire Council. For the next financial year an additional £890 has been included for to reflect the estimate for grass cutting at the Bowood View Play Area. There has also been an estimated cost of £210 for the bin emptying in the Bowood View Play Area.

The amount forecasted for this year for RoSPA inspections at the play areas included

for post installation reports on the installation of the Davey Play Area. The estimated costs for year-end is £750 which includes the post installation inspections done on the Davey Play Area, even though the play area is not under the ownership of the parish council yet and also the inspection on the new Shaw gym equipment. For this financial year £236 of this is to come from the Davey Play Area reserve. For the 2022/23 it is anticipated that £775 will be spent with £100 being spent from the Davey Play Area reserve.

Originally budgeted for repairs and maintenance in the parish for this year was £300, but anticipated spend to year end is £1,300. During this financial year the two concrete bus shelters at Shaw had to undergo emergency repairs at a cost of £884 which is to come from the Contingency Asset Reserve. The rest of the costs in this budget heading are for general items such as replacement Perspex for noticeboards and spare parts for the Caretaker.

For weed spraying it was originally anticipated that the total cost for this year will be £2,900, the weed spraying has now been done for this financial year, therefore the expected cost is £2,744. The cost for weed spraying is to come from Sandridge Solar Farm funding.

A new cost code is to be set up for the new bus shelter on Falcon Way, although there is no budget provision for this year it is anticipated that the works for this will be undertaken in this financial year (originally budgeted for last year). The parish council have already reviewed quotations for this, although this was early 2021 so quotations will need to be requested again. It is therefore anticipated that it will be £7,000 for this provision. Even though this has not been budgeted in this financial year it will not affect the Precept calculation as the full cost for this is to come out of the Sandridge Solar Farm, this will also be the same if this project starts in the next financial year.

The council have previously agreed that the cost of erecting and moving the SID (Speed Indicator Device) every fortnight will come from the Solar Farm fund, it is therefore showing for this financial year £726 coming from this fund. This is based on a cost of £42.71 per move. The anticipated cost for this financial year is expected to be £2,641, this is due to the fact that unfortunately the SID was vandalised beyond repair this year, therefore a replacement was purchased at a cost of £2,000. The council made a claim against their insurance for the replacement and have received £1,750 (£250 excess fee) which is shown in the income section. For the next financial year, it is anticipated that £1,300 will be spent, this is based on a small increase, £50 x 26 moves, with all of the cost for this coming from the solar farm fund.

For Village Halls and Play Areas it was budgeted that £25,000 would be spent in this financial year, however the anticipated expenditure is now £30,019. This is for the Shaw Playing Fields gym equipment with £16,500 of this cost coming from the Shaw Playing Fields Reserve for this project, an additional £2,338 was donated to the parish council from CAWS (Community Action: Whitley & Shaw) for this project which is shown under income. At the start of the financial year the multi play unit at Shaw Play Area and the rope climber at Beanacre Play Area required repair and there were some edge repairs required at Berryfield and Beanacre Play Areas. For 2022/23 it is anticipated that £5,000 will be spent on potential replacement of wooden equipment and safety surfacing at Beanacre Play Area. It was explained that the parish council have had a watch on the overhead climber at Beanacre Play Area for a couple of years as it relies on one ground

fixing for stability, it was of the impression that this piece of equipment would need to be replaced shortly. The funding provisions for this will come from the Sandridge Solar Farm reserve.

In this financial year the council purchased a drinking water fountain for the Bowerhill Sports Field, this was not originally budgeted for as it was put on hold due to covid. Following officer investigations, it was discovered that there was an additional attachment which enabled a hands-free element so was covid safe. The costs of the water fountain are to be funded by CIL. There is a cost of £40 to come from the solar farm funding for water testing to be undertaken post installation.

The building work on the new Berryfield Village Hall started on 4th January 2022 and it is expected to be completed in August 2022. The anticipated cost for this financial year is £102,500 which is £100,000 for the building works and £2,500 for professional services. This is all to come from the Berryfield Village Hall reserve. The parish council also took out a public works loan which requires to be paid back over 5 years, and has been moved into the project Reserve. It is expected that £49,500 will be coming out of the Berryfield Village Hall reserve for the repayment of the loan and £3,094 for the interest payments. In 2022/23 the estimated spend is £755,000 with £750,000 coming from the Berryfield Village Hall reserve for the building works of the new hall and £5,000 coming from the Disposal of the existing village hall reserve. It is anticipated that the council will pay back £99,000 of the loan with £5,259.38 for the interest payments all to come from the Berryfield Village Hall reserve.

It is expected that the CIL money for the East of Melksham Community Centre will be transferred over to Melksham Town Council in this financial year.

For Street Furniture, the cost of expenditure this year includes the purchase and installation of benches that have come to the end of their life, £1,711 is shown as being funded from the CIL fund. £2,500 is shown for the next financial year for street furniture to replace assets such as benches and noticeboards. It was noted that there had been a request from Councillor Chivers for a new noticeboard outside of Whitley Stores and a bench at the bus stop near Eden Grove. Members of the working party felt that it was not for them to decide at this meeting where noticeboards and benches should go, therefore this request should go on an agenda for another meeting (Asset Management Committee).

The council have agreed to replace Wiltshire Council bins if there is a requirement for the bin, in this financial year £1,500 has been anticipated as expenditure. The council have already replaced bins at Holbrook Vale, Littleworth Lane and Semington Road this is all to come from CIL. For the next financial year £1,000 has been budgeted for these replacements, to come from CIL; with one parish council logo bin in stores that was replaced with a much larger bin at the Bowerhill Pavilion veranda.

The council hold a ringfence reserve for Shurnhold Fields maintenance, with the expenditure reviewed by the Shurnhold Fields Working party. It is anticipated that the expenditure for this year will be £7,595, this has taken into consideration the bin emptying by Melksham Town Council's amenity team which is invoiced quarterly and the purchase of a storage shed, this is all to come out of this reserve. For the 2022/23 financial year it is estimated that the expenditure will be £1,700 as there is no further planned expenditure expected apart from the annual RoSPA inspection and bin emptying

maintenance. For the capital expense it is anticipated that £24,614 will be spent this year for the parish council's share of the cost of the car park improvements and information boards. There is £5,000 shown as coming from reserves which is the area board grant received for the project and £9,807 to come from CIL. It was noted that as explained earlier in the meeting the 50% share from the Town Council will now be coded into an income cost code and not netted off against the expenditure. Therefore, the full expenditure has to be accounted for in this budget heading.

For the Bowerhill Sports Field & Pavilion account, as explained under office utilities, the gas and electricity are expected to be more than anticipated due to the national supply issues. It is expected that the council will be entered into a new contract in the next financial year so even though the office staff should have moved out of the pavilion there is an increase in utilities for next year. Hedge and tree maintenance is expected to be more than budgeted this year at a cost of £2,700 due to the works that need to be undertaken on the oak tree and bat survey plus additional hedge works. This is to come from the Solar Farm funding. For next year it is expected that boundary hedge work will be required again at a cost of £550

For repairs and maintenance, the anticipated figure is much higher than anticipated this year, originally budgeted was £1,000 expenditure, however it is now expected to be £16,500. This includes £1,650 for the boulder stones and bollard installed at the sports field following an unauthorised encampment on the sports field in the summer, £4,125 for hardstanding outside of the veranda area to resolve the issue of a muddy area, £2,414 for a new fire alarm system, £2,715 for additional pitch maintenance and £750 for ventilation system service to make the pavilion more covid secure. £15,500 of this is to come from reserves. For 2022/23 £500 has been budgeted for spiking of the sports field which is to come from reserves.

The Bowerhill Sports Field account summary shows £18,000 coming from Reserves to "fund" the shortfall on this account (the difference between income and expenditure) for this financial year, and next; as per the long-established principle of funding the shortfall on this account from the Precept (as the funds will be shown as being put into the Reserve at the same level).

The Allotment account shows the same level of expenditure as expected this year, and for next year.

Recommendation: 3

Parish Amenities Costs (including Allotment and Bowerhill Sports Field):

Budgeted Expenditure for 2021/22	£422,197 ✓	
Anticipated Expenditure for 2021/22	£635,832*	631,057 ✓ correct error line 96
Proposed Expenditure for 2022/23	£943,909**	953,909 ✓ hill gym equip 316,027.06 ✓

*Of which £315,029.94 ✓ is the transfer of the East of Melksham CIL Reserve to the Town Council, so the "real" cost of expenditure is £320,802.06; with £534,163 ✓ 516,163 ✓
 201,133.06 ✓ (£219,133.06 without East of Melksham) coming from Reserves, £16,620 from CIL and £31,928 from the Solar Farm fund.

** with 862,209 ✓ £880,209 coming from Reserves (£755,000 for the Berryfield Village Hall project), £9,500 from CIL and £17,379 from Solar Farm fund.

Community Support Costs:

For the current year the grant allocation was lower than budgeted, this was due to some groups not meeting during covid therefore not applying for a grant this year. Some groups where events in 2020 had to be postponed due to covid restrictions used the grant the parish council had awarded in 2019/20 for their rescheduled events in 2021, therefore didn't not apply this year. It was noted that this financial year was the last year of the 3-year agreement with 4Youth (formally Young Melksham) for funding, it was felt that as this agreement has ended there should not be a separate budget heading for 4Youth anymore and any grant request should be dealt with under the S137 grant heading. For 2022/23 £15,000 was budgeted for S137 grants and £15,000 was budgeted to come from CIL for Village Hall grants with an extra £5,000 for village halls to reflect the restricted income as a direct impact of covid restrictions over the last couple of years.

The Market Place Public toilets cost is anticipated to be £7,146 for this year, however the parish council are still in discussions regarding the water usage costs as they were much higher than usual especially during lockdown in Spring 2020 when the toilets were closed. The budgeted provision for next year remains at £7,500, which is the maximum contribution that the parish council has committed to support the Town Council with, at 50% of the total costs.

The Melksham Neighbourhood Plan steering group are continuing following the Plan's adoption in July, for a review of the plan. There is grant funding in place from Locality until year end which is being held by Melksham Town Council as the lead council. There is an estimated cost of £550 which is outside of this funding. For next year £2,000 has been budgeted which will come from the Contingency reserve if required. It is expected that most expenditure will come from Locality grant funding which can be reapplied for in April 2022. As this grant is paid to the Town Council as lead council, they will pay the invoices against the grant, and so this is not accounted for in the parish council's budget, but a note made in the year end accounts about this joint income and expenditure.

There has been no expected expenditure for Melksham Community Support this year as any funding required is expected to come through the parish council's grant process. For next year £200 has been budgeted, which is for the possible upkeep of the response phone number for the emergency plan. It is envisioned that the database and phone number would be available to the parish and town councils as part of their emergency plan procedure.

Although not budgeted this year it is anticipated by year end £765 will be spent on the art work for the Pathfinder Place information board, which included the board and artwork. This is to come from CIL.

Recommendation: 4

Community Support Costs (including Joint Ventures):

Budgeted Expenditure for 2021/22	£ 41,050 ✓
Anticipated Expenditure for 2021/22	£ 36,483* ✓
Proposed Expenditure for 2022/23	£ 42,250** ✓

*with £765 from CIL ✓

**with £2,000 from reserves and £15,000 from CIL ✓

TOTAL PROPOSED EXPENDITURE FOR 2022/23

Administration Costs (including office staffing)	£ 147,132 x	151,511 ✓
Parish Amenities Costs (including Allotment and Bowerhill Sports Field)	£ 943,909 x	953,909 ✓
Community Support Costs (including Joint Ventures)	£ 42,250 ✓	

TOTAL

£1,133,291* x

£1,147,670.43

Of this expenditure, £884,409 to be funded from Reserves, £24,500 from CIL and £17,379 from Solar Farm funding.

* of which £315,029.94 is the transfer of the East of Melksham (EoM) CIL Reserve to the Town Council, so the "real" cost of expenditure is £818,261.06 x £832,640.49 ✓

These headings do not analyse any profit or deficit against the Allotments or Sports Field account, as historically reported (although they do on the detailed Budget spreadsheets) so for analysis, the following figures show:

Allotments:

Income 2022/23	£ 2,483.00 ✓
Expenditure 2022/23	£ 2,011.75 ✓
Difference 2022/23	£ 471.25 ✓

This will inform the Asset Management Committee in considering whether the Allotment Rent should increase from 1st October 2022.

Sports Field:

Income 2022/23	£ 9,150.00 ✓
Expenditure 2022/23	£28,751.50 ✓
Difference 2022/23	- £19,601.50 ✓

This analysis supports the Parish Council's ongoing commitment to allocate £18,000 from the Precept to subsidise this facility annually, which is demonstrated through the Reserves spreadsheet.

b) To recommend virements against budget for 2021/22

The Clerk explained to members that expenditure over the allocated budget heading has been shown as coming from Earmarked Reserves, CIL or Solar Farm fund therefore there is no over spend so no virements between budget headings is required for 2021/22.

374/21 Precept

a) To note 'Town & Parish Councils' council Tax Factsheet Nov 2021

Members noted the "Town and Parish Council Tax Factsheet Nov 2021".

b) To note confirmed Taxbase number for 2022/23 following enquiries as to accuracy

Members note the taxbase number for 2022/23 of 2782.41

c) To recommend Parish Council Precept for 2022/2023

For the forthcoming financial year 2022/23 the following Precept calculation was made: **Expenditure less Income = Precept**

Expenditure

Allotments	£ 2,011.75 ✓		
Sports Field	£ 28,751.50 ✓		
General	£1,102,528.18	1,116,907 ✓	
Total Expenditure	£1,133,291.43	1,147,670.43 ✓	

Adjustment to/from earmarked reserves	- £834,788.38 ✓		
TOTAL	£298,503.05	312,882.05	

Income

Allotments	£ 2,483.00 ✓		
Sports Field	£ 9,150.00 ✓		
General	£ 55,560.00	65,560.00 ✓	

TOTAL	£ 67,193.00	77,193.00 ✓	
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Shortfall to fulfil with Precept	£231,310.05	235,689.05 ✓	
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Members noted that the precept for 2021/22 was £217,977.05, with a tax base of 2,654.78 which meant that the contribution for an average band D was £82.11.

Recommendation:

The Finance Working Party recommended a Precept of £235,414.05 with a 3.042% average Band D increase with the knowledge that the calculation figures changed on the Budget spreadsheets needed checking due to the changes made throughout the meeting. It was acknowledged that a Precept of circa £235k giving a 3% increase in the average Band D cost was what the councillors felt comfortable with as it reflected the increasing cost of living costs, potential staff salary increases at a 3% increase.

When the formula/calculations were double checked after the meeting, the corrected figures detailed in the minutes above will give the following:

Precept of £231,310.05 against a taxbase of 2782.41.

An increase of £13,333.00 (7.0%) on last year's Precept. An average Band D household contributing £83.85 for the year, an additional £1.74 on last year, which is a rise of 2.12%.

There was therefore scope for some £4,000 - error typo of expenditure that had been removed from this budget analysis session to be reinstated at the Full Council meeting budget agenda session.

*Precept with changes in Clerk's Notes:
 £235,689.05 increase of £17,712 on last year's precept.
 Average Band D contributing £84.71 additional £2.60, rise of 3.163%
 (8% precept rise)*

375/21 Section 137 Spend Limit spend for 2021/22 and 2022/2023

It was noted that Section 137 of the Local Government Act 1972 allowed councils to spend a specific amount per elector on anything which benefited the parish but for which it has no specific power. There is a limit to this spend which for 2021/22 had been set by the Ministry of Housing, Communities and Local Government at £8.41 per elector. For Melksham Without this equates to £8.41 x 5,617 electors = £47,238.97; this is the maximum amount permitted to be spent under S137 for 2021/2022. Unfortunately, the figures for 2022/23 have not yet been released therefore the estimated figure is £47,238.97 based on 2021/22.

376/21 To review Financial Regulations to include provision for delegated powers in the event of health and safety risks and to confirm that preference for payments is via online bank payment

Members reviewed the financial regulations with annotated comments made from the Clerk.

Financial reg 4.1- The Clerk currently has delegated powers to authorise any payment under £500 in conjunction with the Chairman or Chairman of the appropriate committee where the expenditure best fits. The Clerk queried whether this should be increased due to the fact that there have on occasions been expenditure required over this limit.

It was felt by members that the Clerks delegated power under this financial regulation should be increased to under £2,000.

Recommendation 1: The Clerks delegated powers under financial regulation 4.1 to be increase to authorise any expenditure under £2,000 in conjunction with the Chairman of the council or the Chairman of the appropriate committee where this expenditure best fits.

The Clerk explained that under financial regulation 4.5 with regards to extreme risk to the delivery of council service the Clerk is able to authorise expenditure to a limit of £500. She highlighted that this does not cover health and safety and queried whether this clause should be added in as well as the authorised limit reviewed. This is due to the fact that recently that have been a few instances where emergency tree works have been required, firstly at Shurnhold Fields following a storm and secondly at the Bowerhill Sports Field where the Oak tree had been deemed unsafe by contractors. These works were both quoted over the Clerks delegated powers of £500.

Members felt that the Clerks delegated powers should be increased to £2,000 under this regulation. It was also felt that this regulation should read the following: *'In cases of extreme risk to the delivery of council services or **health and safety of councillors, staff and residents**, the clerk may authorise revenue expenditure on behalf of the council which in the clerk's judgement it is necessary to carry out'*

Recommendation 2: The Clerks delegated powers should be increased under financial regulation 4.5 to £2,000.

Recommendation 3: An amendment should be made to financial regulation 4.5 to read *'In cases of extreme risk to the delivery of council services or **health and safety of councillors, staff and residents**, the clerk may authorise revenue expenditure on behalf of the council which in the clerk's judgement it is necessary to carry out'*

Financial reg 5.2: The Clerk suggested that there needed to be a change of wording under this regulation to correlate to what the council actually did.

Members felt that this financial regulation should read the following:

'The RFO shall prepare a schedule of payments requiring authorisation and, together with the relevant invoices, present the schedule to the two authorising Finance Committee members that month. The appropriate Finance Committee members shall review the schedule for compliance and, having been satisfied, shall authorise payment by authorising the online bank payments set up and/or signing a cheque if appropriate.'

Recommendation 4: The council amend financial regulation 5.2 to reflect what the council actually does with regards to payment which should read the following: 'The RFO shall prepare a schedule of payments requiring authorisation and, together with the relevant invoices, present the schedule to the two authorising Finance Committee members that month. The appropriate Finance Committee members shall review the schedule for compliance and, having been satisfied, shall authorise payment by authorising the online bank payments set up and/or signing a cheque if appropriate.'

Financial Reg 5.4: It was noted that invoice payments were not submitted at the council meeting and were instead added onto a monthly payment run. The regulation to be amend as follows: *'The RFO shall take all steps to pay all invoices submitted, and which are in order, at the next available **monthly payment run**'*.

Recommendation 5: The Council amend financial regulation 5.4 to read the following in line with the councils processes: *'The RFO shall take all steps to pay all invoices submitted, and which are in order, at the next available **monthly payment run**'*.

Financial Reg 5.11: The Clerk highlighted to members that although any supplier bank account changes are double checked officers have not sought approval in writing by a member. It was noted that that the two authorising finance members for the payment run are made aware.

Financial Reg 6.18: The Clerk explained that although the debit card is restricted for her use on some occasions where other staff members need to purchase items on the card, she uses WhatsApp to give the officer the card details and once the transaction is done the information gets deleted. It was noted that there was a separate card policy.

It was noted that there was a suggested addition to the financial regulations which was 7.6 with regards to when staff salaries are paid as per a resolution of the council. This regulation reads:

'The salary payments to staff shall be made on the 28th of each month, or the nearest earlier working day.'

Councillor Glover queried whether this held up other invoices on the payment run if staff

salaries were paid on the 28th of each month. It was confirmed that this was not the case as when the payments are set up on the online banking system they are set up as ASAP so once they have been authorised by two finance committee members they will go through. Whereas when the staff salaries are set up on the system they are set up to the specified date and will be held until that date.

Recommendation 6: To update the financial regulations to include the payment of staff salaries on the 28th of each month or the nearest earlier working day: This regulation to read: 7.6- *The salary payments to staff shall be made on the 28th of each month, or the nearest earlier working day.*

Financial regulation 8.3: The Clerk informed members that officers were struggling to comply with this regulation due to the fact that the banks will not send a separate copy of the bank statement to the Chairman. It was explained that the Chairman is presented with these statements at meetings or dropped round to his house. It was suggested that the wording to this regulation needed to be changed to read as follows: *'The council will arrange, if possible, with the council's banks and investment providers for the sending of a copy of each statement of account to the Chairman of the council at 16 the same time as one is issued to the Clerk or RFO.'*

Recommendation 7: Financial Regulation 8.3 to be amended read: *'The council will arrange, if possible, with the council's banks and investment providers for the sending of a copy of each statement of account to the Chairman of the council at 16 the same time as one is issued to the Clerk or RFO.'*

Financial Regulation 13.4: It was noted that the Clerk does not do a periodic check on stocks and stores. The Clerk explained that this was done with stamps but not for any other items. Members felt that they needed to take a practical approach to this and as the council only had limited stocks there was no requirement for this.

Recommendation 8: To remove this clause from the financial regulations as there was no requirement.

377/21 To note quotation for more extensive tree works to be undertaken due to health and safety risk (approved under delegated powers) for oak tree at Bowerhill Sports Field

Members noted the tree works were scheduled to be undertaken on the oak tree at the sports field due to health and safety. It was noted that the parish council had originally approved a quotation for these works at their full council meeting on 13th September 2021 (min.211/21bi), but when contractors arrived on site it was discovered that a cherry picker was required to undertake the works due to the stability of the tree. As per the advice from the contractors the area around the tree was subsequently cordoned off, with the cordon going into one of the adult football pitches which currently makes this pitch unplayable. A new quote of £1,725.00 was received for the works, due to the health and safety risk this had been approved under the Clerk's delegated powers.

378/21 To consider adopting a Procurement Policy

Members considered adopting a procurement policy, with examples from Melksham Town Council and Chippenham Town Council. The Clerk explained that there was no clear guidance on what checks officers should do on contractors submitting tenders. She explained that for the Shurnhold Fields car park improvement works for example she took it upon herself to check each contractor at Company's House which was taken into consideration when the tenderers were considered, but there was no guidance anywhere to say she should do this. She also explained that no credit checks were undertaken and queried whether members wished to implement a policy now.

It was noted that some of the items in these example policies were already in the Financial Regulations, but members acknowledged that an adoption of some type of policy would be prudent. Members wished to be cautious as they did not want to be too descriptive and felt that the Clerk should produce a draft proforma of a policy incorporating only the essentials that are required.

Recommendation: The Clerk to produce a draft procurement policy on the basis of only including the essential requirements.

379/21 To consider investigations undertaken as background to Investment Policy and risk exposure to funds not covered by FSCS (Financial Services Compensation Scheme) and review Investment Policy

The Clerk explained that the council agreed to look at this again once the outcome of the community governance review was known. She explained that she has attended a couple of presentations with the CCLA¹, but noted that it was not covered by the FSCS². She explained that they are used by other councils and upon querying what other councils thought about their money not being covered by the FSCS, it was explained that it was a low risk due to them investing the money in a wide range of funds so it spreads the risk.

The Clerk explained that the council did do a rolling fixed term monthly deposit, but due to the interest rates being low are currently not doing it. She advised that she would now look again to see if this has changed.

Members felt that they should relook at this once the Berryfield Village Hall is built and the money for the East of Melksham Community Centre is transferred to the Town Council as this will then give the council a better picture of their reserves.

Recommendation: The Council look at this again once the Berryfield Village Hall has been built and the money for the East of Melksham Community Centre is transferred over to the Town Council so that there is a true picture of the parish council's reserves.

¹ <https://www.ccla.co.uk/>

² <https://www.fscs.org.uk/>

380/21 To note change of name for Insurance Broker, now Gallagher

Members noted that the council's insurance broker name had now rebranded and changed from Came & Company to Gallagher, following them joining this larger broking firm.

381/21 To note change to Employer Contributions to Wiltshire Pension Scheme

Members noted that the employer's contribution rates for the Wiltshire Pension Scheme will decrease from 19.7% in this financial year to 18.7% in 2022/23.

Meeting closed at 21.50pm



Chairman, Monday 24 January 2022