

MINUTES of the Finance Committee of Melksham Without Parish Council held on Monday 12th June 2023 at Melksham Without Parish Council Offices, Melksham Community Campus (First Floor), Market Place, Melksham, SN12 6ES at 7.00pm

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

Officers: Teresa Strange (Clerk), Marianne Rossi (Finance & Amenities Officer)

Housekeeping: Councillor Glover as outgoing Chair welcomed everyone to the meeting.

46/23 Apologies: There were no apologies received; all committee members were present.

47/23 Chairman & Vice Chair of Finance Committee for 2023/24:

a) To elect Chair of Finance Committee for 2023/24

Resolved: That Councillor Glover be Chair of the Finance Committee for 2023/24.

b) To elect Vice-Chair of Finance Committee for 2023/24

Resolved: That Councillor Shea-Simonds be Vice- Chair of the Finance Committee for 2023/24.

Councillor Glover welcome Councillor Shea-Simonds as the Vice- Chair of the Finance Committee for the forthcoming year. Councillors were keen to encourage members to try out Chairing roles to gain experience. Members thanked Councillor Baines for all of his work as Vice-Chair of the Finance Committee over the years.

48/23 Declarations of Interest

Councillor Glover declared an interest in all agenda items that related to the Chairman's Allowance. Councillor Holt declared an interest in agenda item 11 as Chair of the Berryfield Village Hall Trust.

Councillor Glover subsequently declared an interest in agenda item 14 (schedule of charges), as this related to council photocopying charges for organisations. Councillor Glover occasionally organises photocopying to be printed on behalf of Girlguiding Overseas, so would not vote on this agenda item.

49/23 Dispensation Requests for this Meeting

None

50/23 Public Participation

There were no members of the public present.

51/23 Financial Regulations: To review Finance Regulations:

It was noted that the Clerk had gone through this document and suggested a few minor amendments to be made. These were as follows:

11b and 11h relating to procurement thresholds which had been increased from £25k to £30k in line with national guidance.

Members felt that the comments made in the document were very useful in explaining the alterations required and as there wasn't anything substantial that need to be discussed were happy to accept the amendments.

Recommendation: The council accept the minor amendments suggested and approve the Financial Regulations.

52/23 To note JPAG (Joint Panel on Accountability and Governance) Practitioners' Guide March 22 for the year ending 31st March 23 and the review of the March 23 guide for the year ending 31st March 24

Members noted the JPAG (Joint Panel on Accountability and Governance) document, which had been annotated by officers. The Clerk explained that this document detailed the criteria that needed to be met in order for the council to be able to answer 'yes' to each statement under section 1 on the Annual Governance Statement. The comments made on the document by officers demonstrated evidence to members on how the council met each assertion.

The Clerk highlighted to members the clause under 5.133 (joint committees and arrangements) which stated 'Authorities also need to account for their share of the bank balance (in line 8) and the reconciliation figure in either earmarked reserves (line 7) or for those using an I&E basis as a debtor or creditor in the line 7 to line 8 reconciliations'. She queried with members whether they wished for her to seek some advice from the internal auditor, with regards to the management of funds relating to Shurnhold Fields. Members did not feel that this was required as this had not been an area of concern highlighted by the auditor.

Recommendation: The council do not seek advice from the internal auditor with regards to clause 5.133 relating to the management of Shurnhold Fields funds, as this had not been highlighted as a cause for concern.

53/23 Statement of Accounts & Accompanying Report 2022/23:

a) To note Finance Committee minutes 9th January 2023 (Budget setting) annotated with actual figures for 2022/23:

Members noted the Finance Committee minutes of the 9th of January 2023 when the anticipated year-end figures were reviewed. The Clerk explained that she had

annotated these minutes to show the actual year-end figures against the anticipated figures at budget review in January. This was so that members could see any difference between anticipated and actual figures.

b) To review Statement of Accounts and Accompanying Report for 2022/23

Members reviewed the statement of accounts and the accompanying reports. The Clerk explained that she had provided in the agenda packs a detailed income and expenditure report, which was not normally included in the statement of accounts and reports. She felt that it would be helpful for members to see as although this was the same report presented to Full Council at quarter 4, when reviewing spend against the budget, this showed all of the adjustments made at the year-end closedown (accruals, debtors, virements and movements to and from reserves. The Clerk advised that the figures shown in the report correlated with the figures shown on the year-end accounts.

The Clerk advised that as part of the year end documents officers had also included a supporting written statement which would be published. The Clerk had highlighted in the report that she needed to check a figure relating to the insurance to ensure that it included the Berryfield Village Hall insurance element. The Clerk confirmed that it didn't, therefore the document would need to be updated with the new insurance value which was £2,635,943.

Councillor Baines queried whether there was a title number for the parish council owned farm land to the rear of the allotments in Berryfield. The Clerk explained that Shaw Village Hall didn't have a title number, due to the fact that this pre-dated the land registry, so this may be the case with this land but would investigate. It was noted that there were title numbers for both allotment sites at Berryfield, which was leased land under a farm business tenancy.

Councillor Glover highlighted that Shaw Village Hall, Play Area and MUGA (Multi Use Games Area) was detailed under land the council owned, however Shaw Playing Field wasn't on there. He noted that it was included in the address element for the play area and MUGA, but queried whether the field should also be a separate entry on the document. It was agreed that the playing field should be added under this section as a separate entry.

Councillor Holt highlighted that Berryfield Park and Village Hall was listed on the document and wanted to ensure that this didn't get confused with the new Berryfield Village Hall. It was noted that the Clerk had put a comment in this section explaining that the portacabin village hall had been demolished in December 2022. The Clerk explained that the parish council still leased the land that the old Village Hall was on, as part of the play area lease, however the car park area was owned by Selwood Housing. Members queried whether the council still needed to lease this bit of land and if not whether it could be separated from the play area lease. The Clerk confirmed that the play area and this piece of land came as one, so could not be separated.

The committee confirmed that they were happy with the figures detailed in the statement of accounts.

Resolved 1: Officers to amend the insurance figure in the statement of accounts to £2,635,943.

Recommendation 2: Officers to investigate whether there is a title number for the parish council owned farm land at the rear of the allotments in Berryfield.

Recommendation 3: Shaw Playing Field should be detailed under the land section as a separate entry.

c) To review the Bank Reconciliation as at 31st March 2023

Members reviewed the bank reconciliations for each of the council's bank accounts as at 31st March 2023 and confirmed that the bank reconciliations agreed with the bank statements.

The balance of each bank reconciliation as at 31st March 2023 was as follows:

Lloyd's Current Account	£102,816.89
Unity Trust Bank Current Account	£406,463.43
Fixed Term Deposit (Lloyds)	<u>£300,000.00</u>
Total	£809,280.32

Recommendation: The Council accept the bank reconciliation as at 31st March 2023 as a true record with a closing balance of £809,280.32; this was part of the documentation to send with the External Audit

d) To review Reserves breakdown as at 31st March 2023

The Clerk explained that officers had put together the breakdown of reserves at budget review in January, which the council approved. Following the year end close down some figures had changed slightly, so adjustments had been made accordingly to the principles the council had already set. It was noted that reserves had been split between contingency, short term, medium term and ringfenced. Ringfenced reserves were those funds that could only be spent on a particular project and were unable to be moved across to be used on something else.

The Clerk drew members attention to the general reserve which stood at £44,130 and was the fund left over at the end of the financial year. This was different from the general contingency reserve, which the council had in place and could draw upon during the financial year if they incurred additional expenditure that had not previously been budgeted for. The Clerk explained that the auditors had previously advised that the general reserve should be between 3-6 months of running costs. The council had previously agreed in their reserve policy that they should hold one month's worth of running costs, due to the fact that they held an adequate number of reserves which could be vired across as necessary. Members formally noted the general reserve amount.

The reserve breakdown is as follows:

ACTUAL AS AT 31 MARCH 2023	COUNCIL RESERVES	CONTINGENCY/COMMITTED 2023/24	SHORT TERM Up to 3 years	MEDIUM TERM CAPITAL REPLACEMENT Over 3 years	RINGFENCED for specific use due to legal agreement from funding source
£348,373.82	New Hall, Berryfield	£114,741.03	£183,823.41	£49,809.38	
£4,400.00	Shaw Hall	£4,400.00			
£1,200.00	Photocopier replacement	£1,200.00			
£47,463.57	Bowerhill Sports Field & Pavilion maintenance. LONG TERM REPLACEMENT OF CAPITAL ITEMS	£5,000.00	£10,000.00	£32,463.57	
£21,068.00	Bowerhill Sports Field & Pavilion maintenance	£10,000.00	£11,068.00		
£40,000.00	Replacement Play Area Safety Surfacing & Equipment LONG TERM CAPITAL REPLACEMENT	£28,000.00	£8,084.00	£3,916.00	
£10,000.00	Shurnhold Fields (ex George Ward Playing Field) project CAPITAL	£10,000.00			
£6,000.00	Recreation & Sports Facility Enhancement		£6,000.00		
£10,850.00	Defibrillator replacement every 8 years	£10,850.00			
£4,000.00	General Highway & Footpath / Lighting	£4,000.00			
£5,006.21	Legal fees	£5,006.21			
£5,765.67	Community Projects/Match Funding	£5,765.67			
£14,000.00	Elections	£14,000.00			

£9,463.34	Contingency - staffing	£9,463.34			
£28,471.00	Contingency - replacement / renewal of council assets (including Wiltshire Council assets) and instead of insuring low value street furniture items TO BE RENAMED STREET FURNITURE RESERVE	£20,471.00	£8,000.00		
£30,242.77	General Contingency	£30,242.77			
£26,571.38	CIL (Community Infrastructure Levy) ringfenced funding	£26,571.38			£26,571.38
£5,123.31	New Reserve: CIL 10% SHARING POT WITH MTC SO RING FENCED	£5,123.31			£5,123.31
£36,441.61	Sandridge Solar Farm Community Funding	£36,441.61			£36,441.61
£80,008.26	Shurnhold Fields Open Space Maintenance Contribution	£2,000.00	£6,000.00	£72,008.26	£80,008.26
£8,361.00	NEW RESERVE - To show SSEN reserve received for MCS in Emergency Plan mode as RINGFENCED	£7,680.50	£680.50		£8,361.00
£0.00	NEW RESERVE - To show Berryfield Public Art fund from Wiltshire Council - as RINGFENCED				
£0.00	NEW RESERVE - to show potential funding coming from CAWS for SID#3 AS RINGFENCED				
£0.00	Davey (Pathfinder) Play Area s106 Maintenance				

	Contribution AS RINGFENCED				
£742,809.94		£350,956.82	£233,655.91	£158,197.21	
			£742,809.94		

Recommendation: The Council approve the reserve breakdown as per above.

e) To review receipts and spend of CIL (Community Infrastructure Levy) for 2022/23

Members reviewed the CIL receipts and spend for 2022/23. It was noted that as the Melksham Neighbourhood Plan was adopted on 8th July 2021, an additional 10% CIL was payable to the parish council on any developments where Wiltshire Council have received CIL receipts after the adoption of the plan. This means that the total CIL payable to the parish council on such developments is 25%. It has previously been agreed that as the Melksham Neighbourhood Plan was a joint partnership between the town council and parish council, the additional 10% CIL receipts that each council received would be put into a sharing pot for joint projects.

In the 2022/23 financial year the additional 10% applied to the following parish developments:

Development	MWPC share	10% sharing pot
Frogditch Farm	£ 804.38	£ 536.25
39/40 Eden Grove	£2,409.13	£1,606.08
27 Beanacre	£2,757.82	£1,838.54
Garden 406c The Spa	£ 993.17	£ 662.12
406C The Spa	<u>£ 243.76</u>	<u>£ 162.50</u>
Total	£7,208.26	£4,805.49

This means that £4,805.49 has been transferred into the CIL sharing reserve, to be used on joint projects with the town council.

Recommendation: The parish council report the following CIL income and expenditure for 2022/23:

CIL income received in 2022/23

Frogditch Farm 225 Lower Woodrow (15/09689/FUL)	£ 1,340.63
Land rear of 39/40 Eden Grove (21/01791/FUL)	£ 4,015.21
27 Beanacre, Beanacre SN12 7PT (20/03543/FUL)	£ 4,596.36
Garden of 406c The Spa (18/03329/REM)	£ 1,655.29
406C The Spa (19/10934/FUL)	<u>£ 406.26</u>
Total	£12,013.75

CIL spent in 2022/23

Speed Indicator Device (SID - 2nd device)	£ 2,296.12
Street Furniture	£ 2,611.00
Replacement of Wiltshire Council bins	£ 1,133.84
Village Hall Grants	£14,700.00
To level Plainings in Allotment Car Park	<u>£ 198.00</u>
Total	£20,938.96

Transfers to Earmarked Reserve:

10% CIL Sharing pot with Melksham Town Council	£ 4,805.49
Bowerhill Sports Field Reserve	<u>£ 5,000.00</u>
	£ 9,805.49

CIL Reserve as at 1st April 2022

	£ 45,302.21
CIL income received in 2022/23	£ 12,013.75
CIL spent in 2022/23 -	£ 20,938.96
CIL transferred to Earmarked Reserves -	£ 9,805.49
CIL Reserve as at 31st March 2023	£ 26,571.51

f) To review spend of Sandridge Solar Farm funding for 2022/23

Members reviewed the Sandridge Solar Farm Community Fund spend for 2022/23, the council have to provide details each year of what the Solar Farm funds had been spent on and report back to the owners. Councillor Glover reported that as at 31st March 2023 the Solar Farm reserve stood at £36,441.61. Councillor Baines explained that the reserve fund remained high at year end due to the fact that the council did not move forward with the installation of the Falcon Way bus shelter in the year, which had originally been anticipated.

Recommendation: The parish council report the following Sandridge Solar Farm income and expenditure for 2022/23:

The Sandridge Solar Farm funding received in 2022/23 was a one-off payment of £16,119.14.

The fund was spent of the following during the 2022/23 financial year:

Weedspraying	£2,407.00
Erection of SID on fortnightly basis	£1,279.00
Play Area/ MUGA Safety Surfacing Clean	£3,300.00
Roundabout grass cutting and maintenance	<u>£1,760.00</u>
Total Spend 2022/23	£8,746.00

g) To recommend for approval by Full Council the Statement of Accounts & Annual Report for the year ending 31st March 2023

Recommendation: The Council approve the Statement of Accounts and Annual Report for the year ending 31st March 2023.

h) To recommend for approval Local Government Transparency Code Compliance Report for 2022/23

The Clerk explained that this was something that the council produced each year, as this included all of the things the council were required to report under the Transparency Code. This document was the best way to include all of the requirements in one place. The Clerk advised that one element that needed to be reported on was the relationship between the remuneration of chief officers (for the purpose of the parish council this is the Clerk) and the remuneration of the other staff. This calculation is the ratio of the Clerk's remuneration to the median of the rest of the staff. She advised that this report had gone into the agenda packs without a figure, however this had now been worked out. She explained that this was calculated, in line with the guidance on everyone's taxable earnings and not their hourly rate or full-time equivalent, so was not an accurate reflection, as some staff only worked part time hours, whereas others were full time. The ratio of the Clerks remuneration to the median of the rest of the staff was 1.6:1, which would be updated in the document.

The Clerk advised that officers would update the land ownership section in this report accordingly, following the amendments made in the statement of accounts report.

Recommendation: The Council approve the Local Governance Transparency Code Compliance Report for 2022/23 with the inclusion of the ratio and the amendments to the land ownership section as confirmed above.

54/23 Audit:

a) To note no action to be taken as result of External Audit report for 2021/22

The Committee noted that there had been no recommendations from the External Auditors for 2021/22.

b) To review Internal Auditor's reports for 2022/23

Members reviewed the internal auditor's reports for 2022/23, it was noted that the auditor undertook two visits during the financial year. Members noted that there had only been three observations, one of which was the year end bank reconciliations which had not been signed at the time of the audit. This had now been signed and would be sent to the internal auditor in due course. The auditor had highlighted that the value of the Chair's allowance had not been recorded in the minutes during the year. Members were reminded that the council normally increased the allowance by the percentage of the staff increase which is often agreed retrospectively, however all staff members received a flat rate amount in the 2022/23 year, which meant that some staff members had a higher percentage increase than others depending on their scale point. The council discussed this at their April 2023 Full Council meeting and approved this figure retrospectively. In the future this will be an agenda item to ensure that the figure is approved and detailed in the minutes. The final observation was regarding internal controls and it didn't appear that this was formally noted in the minutes. The Clerk advised that

moving forward this would be something officers would make sure was included in the minutes, and was an agenda item under 9ci at this evening's meeting.

Members noted the internal auditor reports.

c) Internal Control:

i. To note feedback from Internal Control councillor visit, document internal controls and consider effectiveness of internal control

The Clerk explained that the council had to be satisfied that it had effective internal controls. Councillor Shea-Simonds attended the office to undertake some internal control checks on Friday 9th June and had sent a report to members detailing what he had reviewed. Councillor Shea-Simonds advised that he had gone through a number of things with the Finance & Amenities Officer and was happy to confirm that the state of internal control was very good. He advised that he had reviewed three areas of the council's income and also the council's payroll record, which included questions and answers throughout the visit. Details of what he reviewed under each area was included below:

- **Sports Field Bookings and Income for 2022/2023:** The parish council hold a spreadsheet of information on sports field bookings to ensure that there was control over what income was due in and what had actually been received. The spreadsheet was colour coded with details of all hirers, invoice numbers, booking dates, payments due and income received. At the bottom of the spreadsheet there are details on the overall amounts due, received and if there were still any outstanding invoices. Councillor Shea-Simonds was shown this spreadsheet in conjunction with the summary income and expenditure year-end report, to prove that what was reported in the year end accounts from the finance system matched what was detailed on the spreadsheet. He confirmed that all totals matched.
- **Allotments Income 2022/23:** The council hold an allotment income spreadsheet similar to the sports field one. The allotment year goes from 1st October to 30th September each year, which means that the allotment year is spread across two financial years. Councillor Shea-Simonds undertook a spot check on the income for one allotment plot and the Finance & Amenities Officer was able to show a clear audit trail between what was reported on the spreadsheet and what had been received in the bank.
- **Other Invoices Income 2022/23:** The council hold a spreadsheet for all other invoices produced, this is for things such as the occasional photocopying or invoicing the town council for their share of the cost for Shurnhold Fields or the Neighbourhood Plan. Councillor Shea-Simonds reviewed this spreadsheet and was satisfied with its effectiveness.
- **Payroll 2022/23:** A spreadsheet was held for all of the council's payroll, which details staff's salary, National Insurance, and pension contributions. All five staff members were included on this spreadsheet

as well as the Chairman's allowance which has to be submitted through HMRC. Councillor Shea- Simonds was shown a print out of the payment record from HMRC and reviewed this against the payment totals on the payroll spreadsheet and was pleased to confirm that these all matched.

ii. To review the current internal control policy, alternatives and consider if a policy required moving forward

Members were presented with the current internal control policy as well as an example from Thurston Parish Council for comparison. The Clerk explained that the council reviewed the JPAG guidance annually, which advised the council on proper practice. She queried with members whether a policy was required as internal controls were also detailed in the council's risk register, as well as annual spot checks being undertaken. Members felt that the policy should remain, but did not need to be updated as it was adequate.

Recommendation: The council readopt the internal control policy.

d) To note guidance from External Auditors

Members noted the guidance from the External Auditors. It was noted that the council would need to submit documents that were required in list 4, intermediate level, as income and expenditure was over £200,000.

e) To consider answers to Section 1 (Annual Governance Statement) of External Audit documentation (Full Council will also need to consider separately when they meet on 19th June)

The Clerk advised members that the Full Council as the corporate body would need to answer these questions at the meeting on Monday 19th June. She explained that this process was made easier if the Finance Committee confirmed that they had checked all of the guidance and evidence and made a recommendation to Full Council.

Recommendation: The questions in Section 1 of the Annual Governance Statement 2022/23 to be answered "yes" by the Full Council on 19th June, 2023.

f) To recommend for approval by Full Council the External Audit Annual Return and additional information requested

The Clerk advised that all of the figures members had seen during the process of the meeting went into the Annual Return accounting statement. She explained that herself as the RFO (Responsible Financial Officer) would need to sign this before the Full Council meeting. The Clerk explained that anything that has a variation of 15% more or less than last year's figures required an explanation. A full break down of the variances had been explained on a separate spreadsheet, which had been circulated to the committee in their agenda pack.

It was noted that box 3 (total other receipts) was lower in this financial year, than last year which was mostly due to the fact that in the previous year the council

had received £494,827 for their public works loan. No new loans had been applied for in this financial year, therefore these receipts were lower.

Box 6 (all other payments) was much higher in this financial year and was due to the construction costs associated with the construction of Berryfield Village Hall. The council also transferred over £315,030 to Melksham Town Council, which was CIL monies that had been received for the East of Melksham development. This development had now moved into the parish of the town following the Community Governance boundary review and the council had resolved to transfer over with a legal tie to ensure that it was used for the benefit of the residents of that area, for a community centre

Box 9 (fixed assets) was higher this year, this was because the construction of Berryfield Village Hall was completed and handed over to the parish council on 5th September 2022. Whilst the hall had been listed on the asset register in the 2022/23 financial year, this was only the construction value of the hall as at 31st March 2022. Following the completion of the hall, the remaining construction amount of £543,421 had been added to the asset register. The council had also moved offices to the new Melksham Community Campus during the year, therefore items purchased associated with this had also been added to the asset register.

Recommendation: The figures in Section 2 of the Annual Governance & Accountability Statement and accompanying documents be approved by the Full Council on 19th June, 2023.

g) To note key dates for Exercise of Public Rights

It was noted that the public had a right to view the published accounts. The dates set for the period for the exercise of public rights commence on Monday 26th June 2023 and end on Friday 4th August 2023.

55/23 Bowerhill Sports Field:

a) To consider applying for grant funding from the football foundation for new goal posts bearing in mind cost implication to the council

Members considered the report compiled by the Finance & Amenities Officer on items relating to the Bowerhill Sports Field and Pavilion. One of the items was concerns raised by Staverton Rangers regarding lost balls in the bushes. It was noted that the council had previously considered these concerns and had approved to cut back the hedges to mitigate this issue. Unfortunately, Staverton have reported that this has not resolved the issue and have asked the parish council to consider alternative options. The council had previously considered ball nets, like the ones at Semington, however at the time felt that they were quite expensive and were wary about having a permanent fixture at the sports field. The Finance & Amenities Officer had spoken to the parish council contractors to see whether there were any other options to mitigate these issues. Unfortunately, moving one of the adult pitches closer to the pavilion was not a suitable option, due to this area being the wettest. This was because as soon as any wet weather sets in, this area would become unplayable, which in turn would result in only one

adult pitch being playable. Although, the youth pitches were in this area the footfall from these matches would not cause as much damage as an adult match would; as they are lighter underfoot.

The only other option to mitigate this issue would be for an adult pitch to be turned landscape way, unfortunately if the council did opt to go forward with this option, there would be no room for a second adult pitch. It was noted that this would be a risk because if the pitch was unplayable or become worn, there was no other adult pitch option available for teams to use. This option would also reduce the number of adult teams the council could have at the sports field, which would affect income from pitch hire. Members agreed that this wouldn't be a suitable option to move forward with and felt that the two adult pitches should remain.

The Finance & Amenities Officer reported that she had found some grant funding from the Football Foundation for goal posts and suggested that the council may wish to consider purchasing some movable ones. For a set of 11 aside goal posts the maximum that could be applied for was £1,200 or 75% of the grant up to the maximum grant value. It was noted that currently the goal posts were fixed and were up for the whole season, with them only being taken away in the closed season. There had been occasions where teams from other venues had attended the sports field to train, when their pitches had been unplayable. This had been at times when the pitches at the sports field were not playable and the council had called matches off for their home teams, only to retrospectively find out that other teams had trained on the pitches.

It is considered that if the goal posts were not up all of the time and only out for matches, this may protect the goal areas as people may not gravitate to this area. This would also stop teams from other venues turning up to train as the goal posts would not be available to them to use. In addition, officers were aware that Staverton trained at the field and were not currently being charged for this, due to them not requiring the use of the pavilion facilities. If the goal posts were only for hirers of the field, this could be something the council could charge for. Members also considered that it was a benefit that the movable posts would not need goal sockets, which would give flexibility to move a pitch if a particular area was becoming worn during the season.

Members queried who would move the goal posts on and off of the pitches, the Clerk confirmed that this could be done by the teams themselves as the posts would be locked up with the hirers only having the code. Questions around storage of the posts were raised, the Clerk advised that FOF FC were already storing their goal posts at the side of the field (on the boundary with Knorr Bremse), so they could be stored in this area.

The Clerk advised members that this would be a policy change for the council if they did decide to take the goal posts away and replace with mobile ones. Members noted this, however felt that if it was a few people coming to have a kick around they didn't need to have goal posts up and could use the open space.

The Finance & Amenities Officer had explained in her report that these types of goal posts were expensive to purchase and had found some suitable ones from

Live4Soccer at a cost of £2,755 + VAT per pair of posts. After consideration members agreed that it would be a good idea to purchase goal posts on wheels and felt that as there were two adult pitches, two sets should be purchased for both pitches. Members agreed that the council should apply for the grant from the Football Foundation for these goal posts. It was queried where the money would come from to purchase the new goal posts, whilst it was acknowledged that if the grant was successful the council would receive some funding towards them, they would still need to fund part of the cost. The Clerk advised that this expenditure could come from the Bowerhill Sports Field & Pavilion maintenance reserve, which also still had an element of the Covid grant funding. There is also a capital reserve for the Sports Field.

Recommendation 1: The council continue with two adult 11 aside pitches at the Bowerhill Sports Field.

Recommendation 2: The council apply to the Football Foundation for funding towards two sets of goal posts for both 11 aside adult pitches and if successful purchase 2x 11 aside senior Europa self-weighted goals (24ftx8ft) from Live4Soccer at a cost of £2,755.00 + VAT each. The expenditure for this to come from the Bowerhill Sports Field & Pavilion maintenance reserve.

b) To consider requests from teams to hire the sports pavilion and field for next season (determines layout which determines income/fees)

The Finance & Amenities Officer advised that she had received four requests from adult teams to hire the sports field next season. This was on top of the two current teams who had confirmed that they wished to stay at the sports field for the new season. The requests were from the following teams:

Current teams:

- AFC Melksham (Chippenham & District Sunday Team)
- Staverton (Trowbridge & District Saturday Team)

New requests:

- Bath Road Wanderers (new team entering league)- Chippenham & District League (Sunday)
- Steeple Ashton)- Chippenham & District League (Sundays)
- FC Devizes United- was one of our teams a few years ago but would like to come back and have two teams one on a Saturday and one on a Sunday.

It was noted the maximum number of teams the council could accommodate with two 11 aside pitches were eight. This would be four in the Trowbridge & District League (Saturday Afternoons) and four in the Chippenham & District League (Sunday Mornings) as matches could be alternated. The Finance & Amenities Officer explained that she wouldn't advise the council to allow the maximum capacity, as this would mean that both pitches would be played on at least twice per weekend. She felt this would overstretch the pitches with that level of usage and would result in matches being cancelled due to pitches becoming worn; it also meant that the changing rooms and toilets would have to be cleaned on a Saturday evening/very early Sunday morning. The committee agreed with this

and acknowledged that they wouldn't be able to accommodate all of the requests received from teams, to protect the condition of the pitches.

The committee felt that the current adult teams should be accommodated and carefully considered the other requests received, bearing in mind the level of usage the pitches could tolerate. The Finance & Amenities Officer suggested that four teams (two in the Trowbridge & two in the Chippenham Leagues) would allow both pitches to be played on only once per weekend. This was because the leagues could alternate matches to ensure that only one home match was played on per day. After a detailed discussion members felt that on top of the current teams, the council could accommodate the following new teams:

- Bath Road Wanderers (Sunday Team)
- Steeple Ashton (Sunday Team)
- FC Devizes United (Saturday Team)

Members felt that five teams would be manageable as fixtures could specifically be alternated. Members wished for officers to arrange with the Trowbridge league to alternate the Saturday afternoon matches, so that only one match was played each weekend. This would then mean that with the Sunday teams there would only be a maximum of three adult matches being played across each weekend. Members acknowledged that whilst they were unable to accommodate FC Devizes United's Sunday team, they hoped that by allowing their Saturday team to play it was a good compromise. If any of the other teams pulled out before the start of the season, members wished for officers to contact FC Devizes United's Sunday team and offer them a place.

Recommendation: The parish council allow the five adult teams as stated above to play at the Bowerhill Sports Field next season, on the proviso that officers can ask the Trowbridge & District League to alternate the Saturday matches so that only one match is played each Saturday. If any of the teams pull out before the start of the season FC Devizes United's Sunday team should be offered a place.

c) To review and set fees and charges for the 2023/24 football season

Members reviewed the current fees and charges for the sports field and pavilion. It was noted that the sports field maintenance costs have been increased by 10% this year, as well as the costs for gas and electricity increasing. Members considered whether they should increase their hire costs for the new season, weighing up the impact it may have on hirers, against the increase in running costs. The Finance & Amenities Officer included in members packs a list of current charges with an indication of what the charges would look like with a 5% or 10% increase. Members carefully considered the charges and felt that increasing all of the charges by 10% wouldn't be unreasonable considering the current cost of living crisis. It was noted that the current charge for an adult 11 aside pitch was £60, with a 10% increase this would only be a rise of £6 per match, which was only circa 50p extra per match for each player.

This increase means that the pavilion and sports field hire charges for the 2023/24 season starting in August 2023 will be the following:

Football pitch	Hire charge 2023/24
Club – per match – adult with use of pavilion	£66.00
Club- per match – adult without use of pavilion	£38.50
Club – per match – junior 9v9 pitch without use of pavilion	£33.00
Club – per match – junior 7v7 pitch without use of pavilion	£27.50
Club – per match – junior 5v5 pitch without use of pavilion	£22.00
Club – per match – adult with use of changing rooms for toilet and handwashing uses only	£50.60
Weekend Youth pitch Blanket Booking- Future of Football FC (FoF FC)	£110.00

Hire of outside toilet and car park for training sessions	2023/24
Under 25 people	£16.50
From 26-50 people	£22.00
Over 50 people	£33.00

Training Camps for Future of Football Ltd	2023/24
Includes use of car park, changing rooms to store bags for the day and outside toilet- Per session	£110.00- Per day
Bowerhill Bomber Race	£82.50
Fitness Instructor use of one changing room	£11.00

Hire of Kitchen and games Room- Note minimum hire charge of £11 per session	2023/24
1 hour hire	£11.00
2-hour hire	£11.00
3-hour hire	£16.50
4-hour hire	£22.00
5-hour hire	£27.50

Recommendation: The council increase their pavilion and sports field hire charges to the charges listed above for the 2023/24 football season commencing in August.

56/23 To agree amount to charge Berryfield Village Hall Trust for building insurance from 1st June 2023 to 31st May 2024

The Clerk explained that as per the lease with the Berryfield Village Hall Trust, the parish council now insured the village hall as part of their parish policy schedule. It has been agreed that the hall's share of the cost would be charged back to the Trust. Officers had contacted the insurance provider to see whether they could be provided with an accurate figure on how much Berryfield Village Hall's share of the insurance cost was. The insurance provider had advised that the village hall's share of the cost was £375.58 including IPT (insurance premium tax). This was for the year starting 1st June 2023 to 31st May 2024.

Recommendation: The parish council invoice Berryfield Village Hall Trust £375.58 including IPT for the village halls share of the insurance cost for the year from 1st June 2023-31st May 2024.

57/23 VAT: To note feedback following online VAT training and consider any actions required

Members noted that officers had attended an online VAT training course. Officers highlighted that a few VAT queries had become much clearer following the training. For councils to be able to claim back VAT, the invoice must be clearly addressed to the council. There have been instances where staff members have purchased something on behalf of the council and claimed the cost back through expenses, however the receipts are not addressed to the council. It was clarified at the training that employees were considered to be acting as the council, therefore VAT was able to be claimed back on these types of expenses.

It was noted that the council was still waiting for updated guidance from HMRC regarding whether a business hiring the sports pitches was treated as non-business or not.

58/23 To receive feedback from officers following demo on alternative accounting software

The Clerk reported that officers had attended a demo on the Scribe accounting software as the council had been with their current accounting system for some time now, so wanted to see what else was on the market. Officers had circulated a report to members on their thoughts about the alternative system. Officers reported that although there were some differences between the two systems, there wasn't enough to warrant the council changing over to a new system. Especially, as officers did not have any issues with the current accounting package. The Clerk highlighted that unlike Scribe, Rialtas (current system) could not be accessed from the Cloud and was only accessible on the desktop PC in the office as per the council's risk assessment. She explained that this was a slight weakness due to the fact that there may be instances where the building needed to be closed down, like in covid for example. The Clerk advised that officers were in conversations with the IT contractor to arrange for a VPN connection to be set up, so officers could access the accountancy software remotely. The other major difference was that on the Scribe system officers would need to do the year end closedown themselves, whereas with the current system the council could pay for Rialtas staff to do it; which was a function that the members wished to continue with as it put the responsibility with the accounting specialist. With the year end shut down cost included; the prices were comparable for both systems.

Recommendation: The council continue with their current finance system and do not move to Scribe.

59/23 To review Schedule of Charges for 2023/24

Councillor Glover declared an interest and did not take part in any of the discussion or voting to do with this item. Councillor Shea-Simonds as Vice- Chair took over chairing this item.

Members reviewed the list of charges in the “Model publication for the freedom of information scheme” and felt that all costs should remain the same. It was noted the website address detailed in this document would need to be updated to the gov.uk one.

Recommendation: The council make no amendment to the charges in the “Model publication for the freedom of information scheme”.

Councillor Glover returned to chairing the meeting.

60/23 To review Council’s and Staff subscriptions for 2023/24

The staff subscriptions for 2023/24 were reviewed, it was noted that the council had £1,935 in the budget.

Recommendation: The council and staff subscriptions for 2023/24 are approved as follows:

Subscription	Amount budgeted
WALC & NALC	£1,130.95
SLCC (ILCM included)	£351.00
LCR	£45.00
Open Spaces	£45.00
CPRE	£45.00
Community First	£50.00
Fields In Trust	£50.00
Wilts & Berks Canal Trust	£45.00
Clerks & Councils Direct	£14.00
TransWilts	£20.00
Wiltshire Village Hall Association	£50.00
TOTAL	£1,845.95

61/23 To review and approve list of regular payments for authorisation for 2023/24 (as per Fin Reg 5.6)

As per financial regulation 5.6 the council must review the list of regular payments each year. The Clerk advised that she had added to the list Age UK as the council were paying them quarterly for the project worker for Melksham Community Support. There were a few other payments which the council had already approved relating to Melksham Community Support phonenumber and database. Member confirmed that they were happy with the list presented to them.

Recommendation: The council to approve the list of regular payments.

62/23 To review and approve Direct Debits & Standing Orders for 2023/24

Members reviewed the list of direct debits and standing orders for 2023/24. For transparency the committee was also provided with a print out from the banks detailing what direct debits and standing orders were set up.

Recommendation: The council approve the list of direct debits and standing orders for 2023/24.

Meeting closed at 20.23pm

Signed.....
Chairman, Monday 19th June 2023