

**MINUTES of the Finance Committee of Melksham Without Parish Council held on Monday 13<sup>th</sup> March 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 & Committee), David Pafford (Vice Chair of Council), Alan Baines (Committee Vice-Chair, Richard Wood, John Doel, Shona Holt and Robert Shea-Simonds.

**Officers:** Teresa Strange (Clerk), Marianne Rossi (Finance & Amenities Officer- Via Zoom)

**Housekeeping:** Councillor Glover welcomed all to the meeting.

**431/22 Apologies:**

It was noted that all members of the Finance Committee were present at the meeting.

**432/22 Declarations of Interest**

Councillor Shea- Simonds wished to declare an interest in grant application 23 (Meadowbrook (Wiltshire) CIC), as he used to work with the applicant. Councillor Wood declared an interest as Chair of BASRAG (Berryfield & Semington Road Action Group) and a member of the Berryfield Village Hall Trust. Councillor Holt declared an interest as Chair of the Berryfield Village Hall Trust and a member of BASRAG.

Councillor Glover declared an interest in agenda item 6, Bowerhill Sports Field as his grandson works for a hirer of the sports field.

The Clerk, although not a voting member declared an interest as a cheque signatory for the Melksham Gardeners' Society. Although no longer a trustee of 4youth, for transparency highlighted this organisation as her name was included in the accounts as a Director (resigned), which accompanied the grant application. Her daughter was also a peer leader for this organisation.

**433/22 Dispensation Requests for this Meeting**

None.

**434/22 Public Participation**

There were two members of the public present at the meeting who did not wish to speak and were there as observers. Councillor Mark Harris was present on Zoom, however was not a member of the Finance Committee and was attending the meeting as a member of the public on behalf of Bowerhill Village Hall.

**435/22 To consider holding items in Closed Session due to confidential nature:**

Under the Public Bodies (Admission to Meetings) Act 1960, the public and representatives of the press and broadcast media be excluded from the meeting during the consideration of the following items of business **(6a)** as publicity would be prejudicial to the public interest because of the confidential nature of the business to be transacted.

**Resolved:** Agenda item 6a to be held in closed session due to its legal nature.

**436/22 Grant Aid:**

**a) Grant Aid policy**

- i. To note the Grant Aid policy and inclusion of additional clause following recommendation at last finance committee meeting (around returning funds if group fails or change of use request).**

Members noted the new clause implemented in the grant aid policy regarding returning grant funds awarded if a group or organisation fails or wishes to use the funding on something different from what they have applied for.

Councillor Glover reminded members of clause 7 in the grant aid policy, which states that the council may not award grants to organisations who themselves award grants to other organisations.

- ii. To note that all successful organisations will be informed of the new clause upon receiving their grant award**

Members noted that successful organisations will be informed of the new clause upon receiving their grant award.

**b) To note budget provision for Grant Aid 2023/24**

The committee noted the following budget provisions for 2023/24 grant aid:

S133 Village Hall Grants	£20,000
S137 General Grants	£17,000
S144 Tourism	<u>£ 700</u>
<b>Total</b>	<b>£37,700</b>

Community projects/ Match Funding reserve £5,765.67

Members noted that the parish council currently had the General Power of Competence, therefore, did not need to be tied to a maximum spend under

S137 of the Local Government Act. However, the parish council have previously felt that it would be prudent to keep these budget headings, as it may be needed again in the future if at the May 2025 election not enough members were elected. It was noted that for a council to gain the General Power of Competence at least 80% of its members must be elected, not co-opted.

**c) To consider request from 4youth for a 3-year grant funding package starting from 2023/24**

Members considered the request from 4youth for a 3-year grant funding package starting from the 2023/24 financial year. Councillor Pafford wished for clarification as the request appeared to suggest that this organisation was asking for £2,750 of funding in the 2023/24 financial year in addition to a three-year funding package. Councillor Baines advised that he understood that the wording acknowledged that they were requesting for an increase in funding from previous years. Councillor Glover expressed concerns with regards to the council committing funding for the next three years. He explained that it was not giving this organisation funding that he was concerned about, it was the commitment for this length of time. He explained that the council may or may not be in a position to give this organisation this level of funding over this timeframe. He also pointed out that in the accounts for 4youth, it was detailed that they had successfully obtained a 5-year grant from the National Lottery fund of £50,000 per year, which was great news. The Clerk advised that this grant funding may be ringfenced for a different project than what they have applied to the parish council for.

It was noted that 4youth had previously applied for a three-year funding package from the parish council which was granted. Council Glover wished to explain that the council did this as at the time this organisation needed a level of funding commitment for a longer period of time than the annual grant process. He feels that the organisation is now in a different position than it was previously and now had sight of regular income. As expressed, he has concerns over whether the council should provide this level of commitment again at this stage given that it has an annual grant application process. Councillor Holt felt that the annual grant process should be kept, so that applications could be considered on their merits and felt that if the council approved this request, it could set a precedent for other groups to ask for similar packages in the future.

**Recommendation:** The parish council refuse the request from 4youth for a three-year grant funding package and encourage them to apply to the parish council on an annual basis for grant funding.

**d) To consider Grant Aid applications for 2023/24**

Councillor Glover informed members that the council had received 39 grants applications with requests totalling to £54,707.00.

7.10pm Councillor Harris left the zoom access following the discussion on the Bowerhill Village Hall grant application.

**Recommendation 1:** The parish council reserve the amounts to the following organisations pending the receipt of satisfactory accounts:

<b>30. TransWilts CIC</b>	£1,000.00
<b>36. Melksham WI</b>	£ 150.00
<b>38. Whitley Cricket Club</b>	£ 300.00

**Recommendation 2:** The Council do not award Grants to the following organisations for the following reasons:

**11. 1st Broughton Gifford and Holt Scout Group:** Members were unable to ascertain from the grant application submitted how many members in the parish attended this group. This was not in line with clause 1 of the grant aid policy which stated that 'Applications must be from organisations either based within the Parish, or based outside the Parish that can prove that they assist residents living within the parish'. Whilst it was acknowledged that the parish council do award grants to groups outside the parish, they must be sure that any funding given will be a benefit to parish residents, therefore as this could not be identified members were unable to award any grant to this group on this occasion.

It was also highlighted that it did not appear from the application that grant applications had been submitted to either Broughton Gifford Parish Council or Holt Parish Council for funding. Members wished to suggested that the group should apply for grant funding from their local parish councils and if they wished to apply to the parish council in the future, they must clearly identify how many members attend from the parish in order for a grant award to be considered.

**27. Shaw & Whitley Community Hub Ltd:** Members identified that this organisation had detailed in their grant application that they had awarded grants to other organisations. This is contravening clause 7 of the grant aid policy which states that 'Grants may not be awarded to organisations which themselves issue grant aid or distribute funds to help other groups.' Members felt that this clause is very clear in the grant aid policy, therefore were unable to award a grant to this organisation. Although, members were unable to award a grant through this process, they would explore the possibility of any future match funding request as for a capital project.

**Recommendation 3:** The Council award grants to the following organisations

	<b>TYPE</b>	<b>ORGANISATION</b>	<b>Awarding in 2023/24</b>
<b>SECTION 133 GRANTS (HALLS)</b>			
1	Other halls	Bowerhill Village Hall Trust	£5,000
2	Owned by MWPC	Shaw Hill Playing Field and Village Hall	£8,000
3	Owned by MWPC	Berryfield Village Hall	£2,500
4	Other halls	Whitley Reading Rooms	£800
<b>SECTION 133 GRANTS (HALLS) total</b>			<b>£16,300</b>
<b>SECTION 137 GRANTS</b>			
5	Action Groups	Bowerhill Residents Action Group (BRAG)	£450
6	Action Groups	Berryfield & Semington Rd Action Group (BASRAG)	£500
7	Action Groups	Community Action Whitley Shaw (CAWS)	£1,220
<b>Action Groups Total</b>			<b>£2,170</b>
8	Youth	1st Bowerhill Scout Group	£1,000
9	Youth	4Youth (South West) - formerly Young Melksham	£2,750
10	Youth	2385 (Melksham) Squadron ATC	£500
12	Youth	Shaw and Whitley Toddlers	£500
<b>Youth Total</b>			<b>£4,750</b>
13	Support Groups	Group Five	£500

14	Support Groups	Melksham PHAB Club	£350
15	Support Groups	Wiltshire Air Ambulance	£500
16	Support Group	HELP Counselling Services	£180
17	Support Group	Life Education Centres Ltd Wiltshire	£300
18	Support Group	Age UK Wiltshire	£300
19	Support Group	Stepping Stones.	£250
20	Support Group	Wiltshire Citizens Advice	£500
21	Support Group	Alzheimer's Support	£300
22	Support Group	Rainbow Day Centre Melksham	£300
23	Support Group	Meadowbrook (Wiltshire) CIC	£500
24	Support Group	FearLess Charity (Formally Splitz Support Service)	£500
<b>Support Groups Total</b>			<b>£4,480</b>
25	Community	Melksham Food & River Festival	£400
26	Community	Melksham SixtyPlus Club	£300
28	Community	<b>that meeting space</b> administered by GoodNews Church	£200
<b>Community Total</b>			<b>£900</b>
29	Community Info	Shaw & Whitley Connect	£250
<b>Community Info Total</b>			<b>£250</b>
30	Transport	TransWilts CIC	£1,000- <b>Pending accounts</b>
<b>Transport Total</b>			<b>£1,000</b>
31	Clubs	AFC Melksham (Disabled)	£300
32	Clubs	Melksham Gardeners' Society	£200
33	Clubs	Melksham Amateur Swimming Club	£340

34	Clubs	Shaw & Whitley Friendship Club	£450
35	Clubs	Shaw & Whitley Garden Club	£200
36	Clubs	Melksham WI	£150- <b>Pending Accounts</b>
37	Clubs	Wiltshire Youth Canoe Club (WYCC)	£500
38		Whitley Cricket Club	£300- <b>Pending Accounts</b>
<b>Clubs Total</b>			<b>£2,440</b>
<b>Section 137 GRANTS Total</b>			<b>£15,990</b>
<b>SECTION 144 GRANTS (TOURISM)</b>			
39	Tourism	Melksham Tourist Information Centre	£600
<b>Tourism Total</b>			<b>£600</b>
<b>Grand Total</b>			<b>£32,890</b>

**7. Community Action Whitley Shaw (CAWS):** Members noted that part of the funding request in this application was to fund a 50% split towards a SID (Speed Indicator Device). Members recall discussing a request from CAWS at a previous Highways meeting and understood that their request was for the parish council to fund the erection of a SID once every fortnight with CAWS covering the capital cost. This was on the proviso that it could be deployed in the Shaw and Whitley area more frequently and the council agreed with this way forward. It was also agreed that the council would put in a request to LHFIG (Local Highways and Improvement Group) for sockets where they were required to erect a metal pole to mount the SID on. Councillor Glover also highlighted that a SID was unable to be left in situ at a location for more than 8 weeks at a time. The Clerk confirmed it was felt that there were enough locations in this area to comply with the requirement from Wiltshire Council. She also advised members that the council had put into the budget provision for the erection of a 3<sup>rd</sup> SID and included funds in reserves for speed enforcement. She explained that the council had separate money available in their Highways/LHFIG budget if they did wish to fund part of the capital cost of a SID and the grant allocation budget was not the right budget heading for this purchase. Members agreed to fund the topography signs requested in the application and would need to consider funding 50% of the cost for a new SID at the next Highways Committee Meeting.

**Recommendation 4:** The Clerk to inform CAWS that the council were unable to approve the 50% cost element of a new SID as requested in their grant application, as the council have more appropriate budget headings for this type of expenditure and would need to consider this at their next Highways Committee meeting.

**Recommendation 5:** The following comments be passed to the applicants.

**19. Stepping Stones:** Members note that this origination has identified that four members attend from Melksham, however for future applications wish for there to be clarity over how many members attend from the villages in the parish specifically.

**20. Wiltshire Citizens Advice:** Members noted that this application clearly demonstrated that there was a need for this organisation in the Melksham area. Whilst members have recommended to award this organisation with a grant, there was currently no presence of Citizens Advice in Melksham, which has reduced the amount of funding awarded. If in the future there is a presence in Melksham the parish council may look more favourable on the application made by this organisation.

**31. AFC Melksham (Disabled):** The Clerk wished to inform members that this club undertook training sessions and have use of the car park and toilet free of charge at the Bowerhill Sports Field in the summer months. She wanted to check with members that they were still happy to allow this. Members agreed that they were happy for this to carry on.

#### **437/22C Bowerhill Sports Field**

**a) To receive update following meeting with hirer and consider way forward:**

Held in closed session

**Recommendation 1:** The council review the situation and make a decision with regards to this hirer at the Full Council meeting at the end of March. Officers to go back to this hirer to thank them for the money received to date, but state that the council require the full outstanding amount to be paid by the end of March, including the £115 court fee.

**Recommendation 2:** To advise the hirer that the council will be making a decision on 27<sup>th</sup> March and if full payment is not made before then, no decision will be made on their proposed tournament until this issue is settled.

**b) To consider fees and charges for the 2023/24 football season**

Unfortunately, this item was not discussed at the meeting and would be put on a future agenda for discussion.

#### **438/22 VAT: To review research undertaken by officers regarding whether the council need to become VAT registered and consider the way forward**



The Clerk reminded members that the Internal Auditor had identified on his last visit in December, that the council was not VAT registered and should consider doing so as was now receiving more income from sports field hire than the dispensation held from HMRC (HM Revenue and Customs) currently permitted. This committee had looked at the report at the last finance meeting in January and had tasked officers to investigate this further as it was a grey area. Following the meeting officers had received a paper from WALC (Wiltshire Association of Local Councils) detailing an update on VAT relating to sports fees. This document had been updated to clarify the situation further since the agenda packs were sent out, therefore the updated paper was sent to members prior to the meeting. The document details that following a number of court challenges made by councils across the United Kingdom, HMRC now accepted that local authority sports services can be treated as a non-business activity and therefore, outside the scope of VAT. This update also explains that this recent decision related to non-for-profit activities and suggests that it is not yet believed that the same applied to private business selling services to clients.

It was noted that currently the parish council had two adult football teams, one community youth organisation who book pitches for weekend matches and an organisation who hire the field to undertake training sessions. The adult teams and youth organisation using the field for matches, come under the non-business clause, therefore this is exempt from charging VAT. The organisation who books the pitches for training sessions and holiday camps are a business charging their participants, therefore this new information suggests that this activity would be vatable as is business use.

The Clerk advised that the auditor was due to visit shortly and suggested that as this was complex, she could ask for his view on the new guidance as this seemed to be a developing situation. The Clerk cautioned members to the fact that once the council registered for VAT, they would be unable to de-register, which meant that for things such as the occasional photocopying for groups would be vatable, so more clarity was needed before the council could made a decision on this.

**Recommendation:** The Council defer this item until the Clerk had spoken to the Internal Auditor on this issue.

#### **439/22 Audit:**

##### **a) To note 2nd Internal Audit visit for 2022/23 due 17th March:**

It was noted that the second internal audit visit was due to take place on Friday 17<sup>th</sup> March.

##### **b) To appoint Internal Auditor for 2023/24**

The Clerk explained that this was something that the council looked at on an annual basis. It was noted that the auditor needed to be independent, competent and have knowledge of the public sector. The Clerk queried with members whether they were happy with their current Internal Auditor bearing in mind the requirements already detailed with regards to independence and competence. She highlighted that the

JPAG (Joint Panel on Accountability and Governance) guide had been updated and now specifically stated that there was no requirement for the council to rotate auditors which had been something that was queried previously, but this should be reviewed every year with regard to personal independence, financial independence and professional independence. It was noted that when members considered the auditor for the current financial year quotes had been sought for alternative auditors, however whilst the alternative quotation received met the requirements detailed in JPAG, there was a concern as the auditor lived in the parish and at the higher costs.

Members felt that as the council received good service from its current Internal Auditor, IAC Audit and Consultancy they do not see any reason to change, therefore they should be appointed for the 2023/24 financial year.

**Recommendation:** The Council appoint IAC Audit and Consultancy as their internal auditors for the 2023/24 financial year.

**440/22 Procurement Threshold Limits: To note new limit of £30,000 (from £25,000) for use of Public Contracts Regulations 2015 and Standing Orders and Financial Regulations to be amended accordingly**

Members noted that the procurement threshold limit for advertising tender opportunities on contract finder has increased from £25,000 to £30,000. The councils Standing Orders and Financial Regulations will be updated accordingly to reflect the new limit.

**441/22 Weed spraying: To approve quotation to undertake weed spraying around the parish**

The Clerk explained that currently Wiltshire Council only undertake weed spraying on Bowerhill roads, which excludes the industrial estate, and does not do anywhere else in the parish, due to the other villages not being big enough. It was currently unknown when Wiltshire Council would be undertaking weed spraying this year, as officers have struggled to ascertain whether Wiltshire Council did do the weed spraying in Bowerhill last year. It was noted that if weed spraying is undertaken by Wiltshire Council, they only do it once per year. The Clerk explained that last year when the council was considering the weed spraying requirement, they excluded the Bowerhill roads and gave her delegated powers to include them in the schedule in case Wiltshire Council did not do the weed spraying. She queried with members whether they wished to do the same again for this year. She also highlighted that sometime ago the council included in their schedule the stretch from the Melksham police station on Hampton Park West to the canal bridge along the old Semington road and as this was now going to be a bee route queried with members whether they wished for this to be taken out of the schedule. She explained that if the council did wish to take this stretch out of the schedule there would be no reduction in the cost. Members agreed the bee route should be taken out of the weed spraying schedule.

The Clerk advised that the weed spraying is normally undertaken in April and September time depending on the weather. Members felt that with regards to whether Wiltshire Council were doing the Bowerhill Roads or not, the council should approve this element of the quote as well in case this was not done. The committee

felt that even if Wiltshire Council did do these roads there would be no harm in them having a second application. It was also suggested that Wiltshire Council should be informed when the council are undertaking the weed spraying, so that they don't come along and undertake the same activity shortly after.

To quotation obtained from Complete Weed Control included the following:

- To supply and apply chemical control to paths Shaw, Whitley, Beanacre and Berryfield
- To spray linking footpaths in the residential areas of Bowerhill
- To spray the footway on the A365 past Melksham Oak Community School until the turning of Redstocks
- To spot weed spray amongst planted shrubs at Bowerhill Sports Pavilion & spray carpark area
- To spray in and around the bus shelters in the Parish (19no)
- Allotment Carpark Berryfield - **(Spring spray only)**
- Bowerhill Roads **(additional cost detailed below)**
- Inclusion of industrial estate **(additional cost detailed below)**
- To spray inside of play areas Berryfield, Kestrel Court, Shaw, Hornchurch Road and Beanacre **(additional cost detailed below)**

	<b>Price for one application</b>	<b>Price for two applications</b>
All areas as described above x 2	£1,023.00	£2,046.00
Bowerhill Roads x 2	£ 361.00	£ 722.00
Bowerhill industrial estate x 2	£ 235.00	£ 470.00
Weed control to inside of 5x play areas	£ 100.00	£ 200.00
<b>Total</b>	<b><u>£1,619.00+ VAT</u></b>	<b><u>£3,438.00 + VAT</u></b>

**Recommendation:** The council approve the quotation of £1,619.00 + VAT from Complete Weed Control to undertake one weed spraying application in the parish in Spring. This to exclude the stretch from the police station to the canal bridge on the old Semington Road.

Meeting closed at 21.35pm

Signed.....  
Chairman, Monday 27<sup>th</sup> March 2023