

**MINUTES of the Finance Committee of Melksham Without Parish Council held on Monday 11<sup>th</sup> January 2021 at 7.00 p.m.**

**(DUE TO THE ON-GOING COVID 19 PUBLIC HEALTH CRISIS THIS MEETING WAS HELD VIRTUALLY VIA ZOOM AND ALSO LIVE STREAMED VIA YOUTUBE FOR MEMBERS OF THE PUBLIC TO WATCH)**

**Present:** Cllrs. Richard Wood (Council Chair), John Glover (Council Vice-Chair & Committee Chair), Alan Baines (Committee Vice Chair), Paul Carter, Paul Taylor and Nick Holder (From 7:05pm).

**Officers:** Teresa Strange (Clerk) and Marianne Rossi (Finance & Amenities Officer).

**Housekeeping & Announcements:** Cllr Glover welcomed all to the meeting.

**237/20 Apologies**

None.

**238/20 Declarations of Interest**

None

**239/20 Dispensation Requests for this Meeting**

None.

**240/20 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, 2017-2021 (*Min 010/17b Annual Council 15 May 17*).

**241/20 Public Participation**

There were no members of the public present.

**242/20 To note Background Information**

**a) Minutes of Finance Committee 7<sup>th</sup> January 2020 (with notations to reflect actual year-end figures) & Year End accounts for 2020/21**

Members noted the minutes of the Finance Committee meeting held on 7 January 2020 relating to budget setting for their information prior to budget setting; and the Year End accounts for 2020/21.

**b) Government Announcement “No Referendum Principles for Parish/Town Councils for 2021/22”**

Members noted that the Government had announced it did not propose to apply ‘referendum principles’ for town and parish councils in England for 2021/22. There is an expectation that parish and town councils continue to show restraint when precept setting.

**243/20 Community Infrastructure Levy (CIL) (Part 1):**

**a) To note Parish Council’s agreed uses of CIL and to consider more project specific spend for current and next financial year**

The Clerk and Committee Chair suggested that a principle on the future tender date for the village hall at Berryfield would be useful to make now, before looking at the budget setting for this year and next and therefore the Committee Chair moved agenda item 11 regarding the timing of the tender process to be considered next.

**b) Berryfield Village Hall tendering process (Part 1): Timing of tender process**

The Clerk explained that at a previous Full Council meeting she had highlighted to members that there was a projected shortfall in funding for the construction of the new Berryfield Village Hall. It had been suggested at the December meeting (Min. 221/20b)iv)) that any shortfall could come from the Pathfinder Place CIL in the short term, and that for the budget setting process that £150,000 from the Pathfinder Place CIL be shown transferring to the Reserve for the Berryfield Village Hall for review by the Finance Committee. This had been done, however, when the Clerk had applied all the other CIL funding decisions and principles from the previous year, whilst compiling the budget there would not be enough CIL funding available from the current housing developments with permission.

The Clerk reported that the use of the CIL from Pathfinder Way for use on the village hall at Berryfield, with the possibility of repaying from another source at a later date, had been checked with the CIL Officer at Wiltshire Council who was happy with the proposal.

The Clerk advised that the council was due to go out to tender for the village hall shortly, however wished to query why this was being done when the planned build for the hall was not for a couple of years and the council did not currently have the funds in place. She advised that she had spoken to the Project Manager following a conversation with the Chair of the Finance Committee, Councillor Glover, earlier in the week. The Project Manager’s advice was that although the council had received an estimate by the Cost Consultant, the actual cost of the hall would not be determined until the council went out to tender; this would demonstrate what a contractor would be prepared to build it for. Therefore, it would be useful for the parish council to still go out to tender at this time to establish an accurate shortfall in any funding which would inform a decision to seek future funding avenues.

The Clerk noted that this would inform a decision on a public works loan or from future CIL or s106 funds from future housing developments as there was visibility of current planning applications, including one adjacent to the village hall site and significant future housing numbers in the Local Plan Review; these could be used to pay back a Public Works Loan or for the actual construction depending on the timing of their receipt.

The Clerk had also queried the validity/longevity of the tenders, considering the timescales involved, and the Project Manager explained that they would typically have their price held for 90 days with the option to either retender or seek a renegotiation of price with the intended contractor to appoint.

The Clerk explained that the other option was to hold off going out to tender and await until the funds were in place.

*7:05pm Councillor Holder joined the meeting*

It was clarified that at the November Full Council meeting, the council resolved to transfer all the CIL received from the East of Melksham (Hunters Wood/The Acorns) development to Melksham Town Council. Any receipts from 1<sup>st</sup> April 2021 would be received by the Town Council under the Community Governance Review (CGR) transfer arrangements automatically, as CIL is payable to the parish new developments are in at the time of payment. The terms of any legal agreement for the transfer of the amount currently held by the parish council, were to be discussed with the town council (reps were meeting later in the week to discuss the wider CIL sharing project moving forward), and the parish council to discuss and resolve further if they wished to restrict part, or all, of the funds to be used towards the proposed Community Centre. For the purposes of the Budget the spreadsheet showed the funds moving from the Parish Council to the Town Council in the next financial year 2021/22.

The Committee Chair suggested members reviewed the budget spreadsheet, for both the anticipated spend for the current financial year and the forecast for the following year and discuss as they went through the items where they would be funded from; either Precept, CIL, Reserves or Solar Farm funding; which members agreed.

## **244/20 Budget**

### **a) To review and consider Budget for 2020/21 against anticipated position at year end and estimate for 2021/22**

The members reviewed the Income and Expenditure for the current financial year, and the proposals for the financial year 2021/22.

#### **INCOME**

The anticipated income for 2020/21 is quite different to that budgeted for, with the main changes being the amounts of CIL income, s106 receipts and Solar Farm funding. This was because the council had only budgeted for 2020/21 for CIL that it had visibility of, it is very hard to anticipate funding that is dependent on phasing, building and occupation. The council had originally budgeted for an income of £523,495 (including the Precept) but is estimated to receive £763,233, this is due to

£139,863 more CIL received to date than anticipated. The overall amounts of CIL have not changed, just the financial year that they are paid in. There could well be another payment in March 2021, but there is no visibility yet. The amounts still outstanding are £6,137.50 for Pathfinder Place, and £135,990.84 from Hunters Wood/The Acorns. However, the Hunters Wood/The Acorns amount goes straight into a Reserve to be transferred to Melksham Town Council (as resolved at the November Full Council meeting) and if received after 31<sup>st</sup> March 2021 will be paid directly to the Town Council.

In addition, the funding from the Sandridge Solar Farm was much higher than anticipated and budgeted for. Members were aware the share of the community funds should be more than in the past as there were additional houses in the parish that were within the eligibility criteria of 2.75km radius of the site; the 100 dwellings at Sandridge Place, and some new ones being built East of Melksham at Hunters Wood/The Acorns and possibly on the edge of Pathfinder Place. The parish council had challenged the amount last year as it had not risen, and the solar farm company had acknowledged this and said that they would address the following year, however, this has risen from £5,842 received last year and budgeted for this year due to lack of visibility, to £38,008. As dwellings at Sandridge Place and Hunters Wood/The Acorns are transferring to Melksham Town Council under the Community Governance Review changes as of 1<sup>st</sup> April 2021; the solar farm fund for 2021/22 is shown as £5,842 again, based on the last couple of years.

The council also received a grant of £10,000 from Wiltshire Council as Covid recovery funding, due to the eligibility of the rateable value of Bowerhill Sports Field & Pavilion, which was not anticipated or budgeted for. However, the exceptionally low interest rates at banking institutions means that no interest is received at all, with £2,000 budgeted for this financial year based on that received last year; but the rate was so low that the council resolved at the beginning of the Coronavirus pandemic to no longer move funding into the Fixed Term Deposit until a rise in interest rates. Nil interest is shown for 2021/22 too.

It is anticipated that the trigger point for the first 25% of funding from the Bowood View development for Berryfield Village Hall will be met this financial year, as the occupation in early January was 71 dwellings, and the trigger point is 76, so it's expected that the £125,000 will be received before 31<sup>st</sup> March 2021. The remaining £375,000 (index linked) is not expected to arrive until 2022/23 (the parish council agreed this principle at the December Full Council meeting for the purposes of showing in the Budget).

The amount will be index linked, but £125,000 shown in the budget is still awaiting to confirmation of the rate and amount from the CIL Officer. The practical completion trigger for the Davey Play Area at Pathfinder Place is also anticipated to be met in January, and this will release £58,540 contribution to the ongoing maintenance of the play area and its receipt is shown in 2020/21 and transferred to an earmarked Reserve as Ring Fenced funding.

An Area Board Grant was applied for, and received, towards the capital project costs of the Shurnhold Fields car park and improved entrance project on behalf of the joint project with the Town Council, with the expenditure still expected this financial year.

Allotment income is expected to be on a par with that of last year, and a similar

amount forecast for next year however it was noted that the allotment year runs from 1<sup>st</sup> October and not 1<sup>st</sup> April like the financial year, and therefore accrual adjustments will be made at year end.

Income for Bowerhill Sports Field was anticipated at £2,900 for 2020/21 but has taken a big dip with the postponement of so many matches due to the Lockdown restrictions and no further income is anticipated for the rest of this financial year. The national FA are expected to decide in January on the continuation of the current grass roots season; the Bowerhill Bomber races were also cancelled, and the Personal Trainer was prohibited from using the changing room too.

At present, the income received this year at £881 is not expected to increase. For next financial year it's shown at £5,720, with the anticipation of more youth and friendly matches over the summer if Covid restrictions ease and based on the increased income expected from Future of Football, but dependent on their blanket booking fee, which is still to be negotiated (on the agenda for the Asset Management Committee on 15<sup>th</sup> February).

It was noted that for joint ventures, with the Town Council for example, only the cost of the project share to the parish council is shown in the Budget as expenditure and no income from the Town Council is shown. The full cost of the invoice is loaded onto the accounting system, and then the contribution received is set against it. So, income is received from partners, but it is not shown that way in the Budget as not "income" in the true sense of the word in accounting terms (not now the parish council reports in "Income & Expenditure" rather than "Receipts & Payments" when it had a turnover of under £200,000) rather, it is their contribution to the cost.

***Recommendation 1:***

***General Account Income (Excluding Precept):***

Budgeted for 2020/21	£297,902
Anticipated for 2020/21	£536,671
Proposed for 2021/22	£ 22,040

**Jubilee Sports Field Income:**

Budgeted for 2020/21	£ 2,900
Anticipated for 2020/21	£ 881
Proposed for 2021/22	£ 5,720

**Allotment Income:**

Budgeted for 2020/21	£ 2,059
Anticipated for 2020/21	£ 4,447 to be adjusted by approx. - £2,000
Proposed for 2021/22	£ 2,513

**EXPENDITURE**

It was noted that the parish council's Expenditure used the following budget headings

to reflect the information included with residents' Council Tax bills, namely; Administration, Parish Amenities, Community Support.

#### Administration Costs:

The spreadsheet detailed that an increase of 0.7% had been used when calculating the costs for consumables, this is in line with the council's standard practice to use the Rate of Inflation in September as used by the Government for setting benefits for the following April.

With the Elections planned for May 2021 for the new term of 4 years, a provision for Members' Training is shown at a higher amount at £1,000 so that training for new councillors can be funded. Election costs are shown as Nil for this year and next, as they were cancelled this financial year by the Government as part of Covid restrictions. The May 2021 elections are provided by Wiltshire Council free of charge as they are held at the same time as the Wiltshire Council elections. There is also an understanding that Neighbourhood Plan referendums are funded by local authorities who claim back from the Government. An earmarked Reserve is held for Election costs in case of any future By-Elections, with provision for two.

Postage costs for this year are anticipated to be £700, with £1,000 originally budgeted as no agenda packs were sent out in April, May, and June due to the pandemic; and less hard copy papers being sent in line with the council's wishes. There was a large price jump for first class stamps on 1<sup>st</sup> Jan 2021, and so 150 were purchased before the price increase for the following year. Postage is expected to be £700 for the next financial year too, as the council has resolved that the new council term will have electronic agenda papers but there is a sum budgeted for as the council still sends out agendas and notices to noticeboard volunteers most weeks and invoices for allotment tenants and possibly grant cheques again, if Covid restrictions do not allow their presentation in person at a public meeting. For the same reason, the photocopying costs this year and next are lower, although the council have authorised the purchase of ink cartridges for the use of Officers printing at home, and these will be set against the Photocopying cost code.

Members considered the cost of an additional £3,750 for councillors to use Office 365 Business Standard rather than Office 365 Business Basic (an increase from £3.80 per councillor per month to £9.80). Business Basic includes email and MS Teams, but not desktop versions of Word, Excel etc; it does allow Councillors to log on to read emails and open Word and Excel online to read or edit documents. The members did not consider that this was something to include in the Budget for 2021/22 at this time.

Room hire costs for this year and next, are shown as lower than budgeted for due to Covid restrictions on meeting in person; the monthly subscription for Zoom meetings has been shown from this cost code – as Meeting Facilitation – and the use of Zoom is expected to continue, even when meetings in public are allowed, as useful for meetings with developers and even the Neighbourhood Plan consultants for example, to cut down on travelling costs.

In the current financial year, 4 laptops were purchased to enable councillors to get online to attend council meetings virtually; and 3 laptops and docking stations for officers working from home and office and flitting between when restrictions allowed;

this was not anticipated or budgeted for and the £3,000 additional spend has been funded by the General Contingency Reserve. An additional 9 laptops at £3,600 will be required next financial year in line with the resolution that each councillor will have a laptop for the new term of office, and meeting agenda packs will be accessed online and not by hard copy. Members reviewed the provision for purchase of video equipment to continue live streaming and recordings of meetings for YouTube once meetings are held again in public, to replicate what is currently done via Zoom; and have removed from the Budget for 2021/22 as they considered a better time to purchase the equipment would be as part of the move to the new office and meeting accommodation at the Campus, expected in Summer 2022.

As part of the precautions put in place to protect staff, and to ensure the Council office is Covid secure, purchases were made in the current financial year of Perspex screens for the desks and supplies of hand sanitiser, gloves, masks, and antiseptic wipes. This additional £3,000 has been funded by the General Contingency Reserve as this was not anticipated or budgeted.

Office cleaning costs show an additional £800 cost this year, and next, in case a deep clean is required following a report that someone with symptoms of Covid has visited the premises; and to cover the increase to weekly cleaning for the periods when staff are able to work at the office within the restrictions, previously this was only done every 2/3 weeks with staff undertaking some tasks in the meantime. This has been budgeted for in the next financial year but will come from the General Contingency Reserve if required this financial year.

For staffing costs, an additional £700 has been shown in expected spend this year, due to the scale point rise of £700 for the Clerk, however there will be an underspend on the amounts anticipated for increased employer contributions for National Insurance and Superannuation with the two other Officers moving from part time to full time working hours. In line with the government announcement that there will be a pay freeze for all public servants in 2021/22, no increase has been shown, apart from a scale increase for staff members pending a Staffing Committee review. There had since been advice from the SLCC (Society of Local Council Clerks) that the Chancellor of the Exchequer played no part in the role of the NJC negotiating pay increases with the unions and that they consider it "business as usual". The Clerk had still shown no cost-of-living increase in light of the last Government announcement regarding no public servant pay increases as a pay freeze was held for 3 consecutive years.

The training costs this year were lower than budgeted for, as several courses booked were unable to run, or where cheaper as run online. The provision for the officers to undertake ILCA (Finance & Amenities Officer) and CILCA (Parish Officer) has been shown in the next financial year, as they will hopefully have more time when not undertaking additional duties for Melksham Community Support.

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 2020/21	£127,224
Anticipated Expenditure for 2020/21	£130,346 with £6,300 from Reserves
Proposed Expenditure for 2021/22	£137,119

Parish Amenities Costs:

The Committee Chair explained the costs for parish amenities, was where there was more scope to make changes to the budget entries, as the Administration costs were pretty fixed unless the council wanted to change policies/protocols/staffing levels; bearing in mind the Clerk's comments on not having enough CIL funding provision to fund all of these items if used to fund the Berryfield Village Hall.

The batteries in all the community access defibrillators had been replaced in 2020 as they had reached their expiry dates. This had been included as part of the annual maintenance charge, however, an additional £250 had been shown as anticipated spend to the end of March 2021 in case the one at the New Inn public house has to be temporarily rehoused outside the existing Berryfield Village hall, and/or to the 'phone box to be adopted in Berryfield Park. This is due to the closure of the New Inn, with planned refurbishment before any reopening. Councillor Wood confirmed he still conducted weekly inspections and at present the electricity supply was still present and the defib accessible. It was noted the costs were for an electrician only, the cost of the refurbishment of the 'phone box was not included in this cost code. A separate Earmarked Reserve has been made in the past for the replacement of batteries, and this was shown in the Reserves spreadsheet as £350 transferring to the Earmarked Reserve for replacing the current defibs, and providing new.

40% of the parish insurance is shown as expenditure under the Bowerhill Sports Field account, based on the costs associated with the Pavilion building, and an increase shown this year, pro rata, and next to provide for cover for the new play areas that will be in the parish council ownership at the Pathfinder Place development, now known as the Davey play area; and at Bowood View; and the liability for the public art panel on Pathfinder Way.

The amount forecasted for this year for RoSPA inspections at the play areas included for post installation reports on the installation of the two new play areas, but this has been included in the Taylor Wimpey contract, with the play equipment provider for the Davey play area, so not required. The cost is included for the RoSPA inspections for the next financial year, with £100 being funded by the Davey maintenance earmarked Reserve.

The Asset Management committee were asked what expenditure provision they wanted to see in the Budget, and it was agreed that they would like the safety surfacing to be cleaned before Winter 2020 and in the Spring and Autumn in 2021 with the MUGAs (Multi Use Games Area) to be cleaned once. The additional cost for this in this financial year, over the budget allocated, was £853 which is to be funded by the Solar Farm funding, and £7,250 from the next financial year also to come from the

Solar Farm fund. £1,500 is to come from the earmarked Davey play area maintenance Reserve as 2 x £750 cleans.

Grass cutting, bin emptying, goal maintenance and line marking is all as per the new contract with J H Jones, which commenced for 3 years in April 2020. The cost per year is £16,046.55 excluding VAT and at the time of reviewing at the meeting had not yet been spread across the individual costs codes as a discrepancy with the presentation/split of the monthly invoices against the various cost codes, but the overall contract value had been included. A new cost code is to be set up for the new contract 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.

Following the tree inspection undertaken in Autumn 2020 a variety of works were required across the parish, and the surplus to budget provision of £1,500 to be funded by the Solar Farm fund. The Spring and Autumn weed spraying of the parish's road kerb lines and bus shelters is shown as funded by the Solar Farm fund, at £2,744 this year and an anticipated cost of £2,900 next year.

For the new bus shelter to be provided at Falcon Way, Bowerhill at £8,000 this to be funded by the Solar Farm fund, and the CATG contributions next year of £5,500 to come from CIL; there were no CATG contributions made this financial year.

As previously agreed, the cost of erecting/moving the SID (Speed Indicator Device) every fortnight, is to be funded from the Solar Farm fund, and is based on £50 per event, as per the contract price recently agreed with I D Verde; and it is noted that a charge will be made to Atworth parish council for any installations in their parish. This is shown as £350 this year (as the SID arrived at the start of the first lockdown when traffic was severely limited on the roads, and so not installed, and £1,111 for next year at 26 occasions (one per fortnight).

With the constraints on the availability of CIL funding for projects in Bowerhill as being transferred to the Berryfield Village Hall Reserve, members moved the possible £35,000 required for a fence around the MUGA at Hornchurch Road public open space, and the addition of gym/exercise equipment and a teen shelter at Bowerhill Sports Field (£20,000) to 2022/23 when the CIL fund will either be replaced from another source such as a public works loan for the Berryfield Village Hall, or more CIL from possible future developments.

The projects for Shaw & Bowerhill sports fields were to be undertaken in the current financial year, but did not take place due to Covid, and so only £2,200 was estimated to be spent from the Play Area/Village Hall cost code and not £41,400 as anticipated. For next year £20,000 is shown for the Shaw playing field gym/exercise equipment project and £5,000 for the replacement safety surface areas at Kestrel Court and Berryfield, and to replace a piece of wooden play equipment at Beanacre. Of this £25,000, £16,500 to be funded from the Earmarked Reserve for the Shaw Playing Field Improvement project and the remaining £8,500 from the Solar Farm fund. It was noted that outdoor exercise/gym equipment had been closed nationally for pretty much all of the Covid restrictions during 2020 and were closed under the current Lockdown.

Due to Covid restrictions, the cost of purchasing the water fountains for Bowerhill and

Shaw playing fields have been delayed until 2022/23, along with the associated water testing monthly costs.

With regards to actual expenditure on the Berryfield Village Hall, a separate spreadsheet and record of costs is regularly shared with the Full Council or Asset Management Committee with costs this financial year at £20,287.25 but £22,000 shown to the end of the financial year, and £5,000 for next year, to cover the ongoing costs of the Project Manager, Architect, and other professional services. The Full Council resolved at the December meeting that the actual build would not take place until 2022/23 for the purposes of the Budget preparation.

For the East of Melksham Community Centre, following the Community Governance Review (CGR) and the November Full Council meeting, the Council resolved to transfer any CIL funds received for the current East of Melksham housing development to Melksham Town Council and therefore the spreadsheet shows the current amount as an “expenditure” line. The current amount, following CIL receipts in January 2021, is £315,029.94 with possible further receipts in March 2021.

For Street Furniture, the cost of expenditure this year, including side panels for bus shelters at Mitchell Drive and Halifax Road, at £3,300 is shown as being funded from the Solar Farm fund. £1,500 is shown for the next financial year for street furniture to replace assets such as benches and noticeboards on a rolling replacement programme.

The Clerk reported that BRAG (Bowerhill Residents Action Group) had installed some wooden benches some 5/6 years ago that were coming to the end of their life, one in Falcon Way had already been replaced by the Parish Council, and asked if members wished to consider replacing these as a one-off project, as more cost effective than individually as they fail. Members suggested BRAG could apply to the Area Board for grant funding for this at £5,000 and the Parish Council would match fund if required, so £2,500 shown as expenditure. The £4,011 budget for 21/22 is shown as funded from CIL as per previous decisions on CIL funding street furniture, and projects in Bowerhill as the CIL generated from the Pathfinder Place development.

The council agreed at the December Full Council meeting to replace Wiltshire Council bins if required with conditions attached, and so £500 is shown as a line item for this year, and next to come from CIL.

The Parish Council hold the Earmarked Reserve for the open space maintenance at Shurnhold Fields, and the costs kept an eye on by the Shurnhold Fields Working Group. The £4,400 cost this year, and estimated £1,595 next year (as no further planned expenditure, just bin emptying, RoSPA annual inspection and annual grass cut) to come from the Earmarked Reserve. For the capital expenditure, there is £17,500 expected this financial year to cover the Parish Council’s share of the cost of the car park, height restriction barrier, bike rack, improved entrance and information boards are to be funded by CIL as previously resolved. It was agreed that there were no further projects that the Working Party reps were aware of and so no provision for capital expenditure was made for next year, and it was noted that there was £10,000 in an Earmarked Reserve for such expense.

For the Bowerhill Sports Field & Pavilion account, the costs are pretty much in line with

the budgeted costs for this year, with the costs for utilities lower than budgeted as the changing rooms have been closed and no showers taken since the beginning of the pandemic; this has also lowered the cleaning costs for this year too. The water testing for Legionella prevention still has to continue, as does the water flushing by the grounds staff.

£1,550 had been spent this year on hedge and ditch work at the boundary of the Sports Field which is to come from CIL (Pathfinder Place as geographically very close) and the clearance of Right of Way footpath across the field which was agreed to be funded from the Covid recovery grant received from Wiltshire Council. This shows £650 coming from the Bowerhill Sports Field Reserve and £900 from CIL. For the Repairs & Maintenance cost code more was spent this year on painting the Pavilion doors and ramp handrail and so £1,011 extra to budget provision is shown as coming from the Bowerhill Sports Field Maintenance Reserve; and £1,200 for the tree work at Bowerhill Sports Field coming from the Solar Farm fund.

£9,000 of the grant from Wiltshire Council has been shown moving into the Bowerhill Sports Field Reserve, with £1,000 of the £10k grant already donated to the Melksham Foodbank.

£835 had been allocated to this year and next for rates, with the government applying small business relief for this year, but it still has to be shown for next year as this is not known yet.

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. The additional cost of the Allotment Warden working additional hours to take on some of the Caretaker’s duties, £300 this year, has been taken from the Staffing Contingency Reserve, as a direct result of Covid related restrictions.

### ***Recommendation: 3***

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

Budgeted Expenditure for 2020/21	£142,683
Anticipated Expenditure for 2020/21	£117,340.55*
Proposed Expenditure for 2021/22	£422,197.49**

\* with £46,461 coming from Reserves, £22,200 from CIL and £14,647 from Solar Farm fund.

\*\* 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 £107,167.55; with £357,725 (£42,695 without EoM) coming from Reserves, £10,011 from CIL and £19,761 from the Solar Farm fund.

### Community Support Costs:

Grants for the current year were allocated as budgeted for, apart from an overspend of £830 which was funded from the Community Projects Reserve. A donation of £1,000 was made to the Melksham Foodbank following the uptake in use by local residents due to the Covid restrictions and more children being at home with less school meal provision. The £1,000 was funded from the Covid Recovery grant received from Wiltshire Council.

For the next financial year, the budget provision has been increased by £1,750 for the village halls, and £3,120 for general grants. It will be the 3<sup>rd</sup> of a 3-year commitment to fund Young Melksham at £2,500 per year; although it is noted that they will still need to apply for the grant; as would the Tourist Information Centre and TransWilts who have a separate budget line due to the differing legal powers that the grants are provided under. The majority of grants are provided under the Local Government Act 1972 Section 137 and this has to be accounted for separately as has a maximum limit each year dependent on number of electors in the parish. The TransWilts grant in the current financial year is funded by CIL, £3,500.

The Market Place public toilet budget provision for this year and next, 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 project for putting Real Time Information into bus shelters has stalled as Wiltshire Council have a year delay on the technical specification, and so there is no budget provision shown but it has been mooted as a good candidate for the "Shared CIL" fund to be set up between Melksham Town Council and Melksham Without Parish Council.

The Melksham Neighbourhood Plan steering group are continuing to meet after the submission of Plan#1, and are out of the eligibility of the Locality grant funding at present for the review and Plan#2. Both councils agreed to fund the work of the Steering Group and primarily their Planning Consultants, Place Studio, at £5,000 each and this is shown split as £3,000 in this financial year and £2,000 in the one following.

A contribution of £2,000 was included this year to top up the Pathfinder Place art contribution in case the council wanted to put information boards explaining street names in the existing housing development; this idea was not pursued, however, there is still work to be undertaken by the council with providing the actual information board for Pathfinder Place as the Taylor Wimpey art contribution is only providing the legs/base and therefore, £1,000 is provided in the budget, to be funded from CIL.

### **Recommendation: 4**

#### **Community Support Costs (including Joint Ventures):**

Budgeted Expenditure for 2020/21	£ 36,450.00
Anticipated Expenditure for 2020/21	£ 40,930.40*
Proposed Expenditure for 2021/22	£ 41,050.00

\*with £830 from Reserves and £3,500 from CIL

## **TOTAL PROPOSED EXPENDITURE FOR 2021/22**

Administration Costs (including office staffing)	£137,119.00
Parish Amenities Costs (including Allotment and Bowerhill Sports Field)	£422,197.49
Community Support Costs (including Joint Venture)	<u>£ 41,050.00</u>
<b>TOTAL</b>	<b>£600,366.49*</b>

Of this expenditure, £357,725 to be funded from Reserves, £10,011 from CIL and £19,761 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 **£285,336.55**

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

### **Allotments:**

Income 2021/22	£ 2,512.20
Expenditure 2021/22	<u>£ 1,871.75</u>
Difference 2021/22	£ 640.45

This analysis will inform the Asset Management Committee in considering whether to raise its Allotment Rent from 1<sup>st</sup> October 2021.

### **Sports Field:**

Income 2021/22	£ 5,720.00
Expenditure 2021/22	<u>£26,391.50</u>
Difference 2021/22	- £20,671.50

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. In addition, some of these additional costs are shown as coming from the Bowerhill Sports Field Reserves.

### **b) To recommend virements against budget for 2020/202**

Expenditure over the allocated budget heading has been shown as coming from Earmarked Reserves, CIL or Solar Farm fund and therefore no virements between budget headings is required for 2020/21.

### **c) To recommend the removal of the following cost codes as not used/duplicated:**

The budget spreadsheets show a number of cost codes that are duplicated or not used (from when the council moved over to the accounting software) and these are to be archived/deleted at the year-end closedown performed by Rialtas personnel.

## 245/20 Community Infrastructure Levy (CIL) (Part 2):

### a) 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 some additional CIL income had been notified to the officers from Wiltshire Council, since the agenda pack papers had been sent to members the previous week, this was for Pathfinder Place and Land East of Spa Road and the spreadsheets had been updated ready for tonight's review.

#### CIL Income anticipated to year end 2020/21:

Land north of Sandridge Common ( <i>Sandridge Place</i> )	£ NIL
Land East of Semington Road ( <i>Bowood View</i> )	£ 39,442.09
Land East of Spa Road ( <i>Hunters Wood/The Acorns</i> )	£140,173.19
Land South west of Western Way ( <i>Pathfinder Place</i> )	<u>£124,648.18</u>
	£304,263.46

The sums above are all receipts received to date, and there may well be another payment made in March 2021, but it is impossible to guestimate what these may be, as the housing developments are in different phases, and payments made in 3 tranches. All that can be calculated is the amount of overall CIL outstanding, and a guess at which financial year it will be paid in. There will be no further CIL funding from Sandridge Place or Bowood View, as now all received. There is £6,137.82 outstanding for Pathfinder Place. £135,990.84 is outstanding for Hunters Wood/The Acorns but if received this financial year will be put into the Earmarked Reserve to be transferred, with a legal agreement, to Melksham Town Council; if paid next year by the developer through Wiltshire Council it will go direct to Melksham Town Council as the development will have been transferred under the Community Governance Review.

There are two small CIL payable developments in the parish but neither have started work on site yet, and so with no visibility are not being budgeted as income next year. These are £4,222.48 for 4 dwellings (1 not eligible as self-build) on land adjacent to 489a Semington Road (18/07286/FUL) and £476.72 at Oakley Farm, Lower Woodrow for the erection of a farm shop, visitor centre and accessible Farm Stay Accommodation (18/05266/FUL).

#### CIL Income anticipated to year end 2021/22:

Land east of Spa Road ( <i>Hunters Wood/The Acorns</i> )	<i>Payable to MTC</i>
Land south west of Western Way ( <i>Pathfinder Place</i> )	<u>£ 6,137.80</u>
	£ 6,137.80

Some decisions on the principles of spending CIL funding have already been well established for some of the developments. It was noted that unlike s106 funding, CIL spending does not have to be related to the development or surrounding area. However, the CIL funding from the Land East of Semington Road (Bowood View) development is all budgeted to the new village hall within that development; likewise, the CIL funding from the Land east of Spa Road (Hunters Wood/The Acorns) is budgeted to the new community centre within that development or at an alternative

site more central to the East of Melksham community and to be transferred to Melksham Town Council. The parish council is yet to resolve if they wish to have a legal tie on the funding transfer, with some or part of it having to be used for the Community Centre, or not.

It has previously been agreed that as CIL funding was finite, that it should not be used for ongoing maintenance or regular items of expenditure but for projects and capital expense. Solar Farm community funding from Sandridge Solar Farm was far more suited to ongoing expenses as this had a 20-year lifespan. As there is a limit on the CIL funding for this year and next, as £150,000 is proposed to be moved to the New Berryfield Village Hall Reserve to make up the project estimated shortfall in funding, Members of the Finance Committee reviewed the expenditure for this year and next, and funded more expenditure and projects from the Solar Farm Fund, and less from CIL. In addition, some projects were moved to be funded in 2022/23 when the shortfall of funds for the Village Hall will have been repaid by other means, such as a public works loan for example; or more CIL will have been received, as there currently are three pending planning applications for housing developments in the parish.

**Recommendation:**

1. The parish council revise their original Budgeted spend from CIL (Community Infrastructure Levy) for 2020/21 to be as follows:

	<b>2020/21 Budget Provision (agreed Jan 2020)</b>	<b>2020/21 Anticipated Expenditure (up to 31.03.21)</b>
Contribution to CATG schemes	£14,250	0
Match funding for new equipment to enhance Bowerhill Sports Field (from Pathfinder Place CIL)	£20,000	0
Contribution to TransWilts for furniture for Community Hub at Melksham Railway Station	£3,500	£3,500
Match Funding for Area Board grant for generator for CAWS CEG (Community Action Whitley & Shaw Community Emergency Action Group)	£360	0
Top up art contribution for enhancing Bowerhill development (from Pathfinder Place CIL)	£2,000	£1,000
Actual project spend on new village hall at Berryfield	£20,300	From earmarked Reserve
Street furniture/Play area benches	£6,400	£3,300
Shurnhold Fields (Capital Expense)	£3,500	£17,500
To replace Wiltshire Council bins		£500
Bowerhill Sports Field Maintenance		£900
	<b>£70,310</b>	<b>£26,700</b>
Reserve for future village hall at Berryfield	0	£39,442.09

Reserve for future community centre East of Melksham	£108,000	£140,173.19
<b>TOTAL</b>	<b>£178,310</b>	<b>£206,315.28</b>

**Recommendation:**

2. The parish council spend from CIL (Community Infrastructure Levy) for 2021/22 to be as follows:

	<b>2020/21 Anticipated Expenditure</b>
Contribution to CATG schemes	£5,500
Street furniture/Play area benches (includes match funding for BRAG area board grant for benches)	£4,011
To replace Wiltshire Council bins	£500
	<u>£10,011</u>
Reserve for future village hall at Berryfield	0
Reserve for future community centre East of Melksham	0
<b>TOTAL</b>	<u><b>£10,011</b></u>

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. Several transfers from the CIL Reserve have been made to other earmarked Reserves, as detailed below.

<i>Total in CIL Reserve at end of 2019/20</i>	£ 97,058.58
Confirmed CIL Income for 2020/21	<u>£304,263.46</u>
<b>TOTAL</b>	<b>£401,322.04</b>

Anticipated Expenditure from CIL for 2020/21	- <u>£ 26,700.00</u>
<u>Transfer CIL into dedicated project Reserves:</u>	
New Village Hall, Berryfield	- £ 39,442.09
New Community Centre, East of Melksham	- £140,173.19
<u>Transfer from CIL Reserve into dedicated earmarked Reserves:</u>	
Transfer to Berryfield Hall	- £150,000.00 (Transfer T1)
Transfer to Bowerhill Sports Field Maintenance	- £ 5,000.00 (Transfer T2)
Transfer to Disposal of existing Berryfield Hall	- £ 5,000.00 (Transfer T6)
Transfer to Defibrillator Reserve	- £ 2,500.00 (Transfer T5)
<b>TOTAL in CIL Reserve at end of 2020/21</b>	<b><u>£ 32,506.76</u></b>

Total in CIL Reserve at end of 2020/21	£ 32,506.76
Confirmed CIL Income for 2021/22	<u>£ 6,137.80</u>
<b>TOTAL</b>	<b>£ 38,644.56</b>

Anticipated Expenditure from CIL for 2021/22	- <u>£ 10,011.00</u>
<u>Transfer from CIL Reserve into dedicated earmarked Reserves:</u>	

Transfer to Bowerhill Sports Field  
**TOTAL in CIL Reserve at end of 2021/22**

- £ 5,000.00 (Transfer T3)  
**£ 23,633.56**

## **246/20 Reserves:**

### **a) Financial Reserves Policy**

Members noted the financial reserves policy.

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

The trigger for the first 25% of the s106 funding for the Berryfield Village Hall is expected at the end of this financial year, therefore, £125,000 is shown as moving into the Reserve, plus £39,442.09 CIL received from the Bowood View development. In addition, a transfer of £150,000 from the CIL reserve moving into the Berryfield Hall Reserve, effectively "borrowing" it from the Pathfinder Place CIL until other funding is put in place (as per Full Council December 20 meeting). (*Transfer 1*) The remaining 75% of s106 funding, at £375,000 is not expected until 2022/23 (principle agreed at the Dec 2020 Full Council meeting).

The old existing village hall at Berryfield will also need removing, disposing of and making good the remaining land. A local building contractor advised a good budget sum for undertaking this work would be £5,000 and it has previously been agreed that a new Reserve should be set up for this, and has been shown as a transfer of £5,000 from the CIL Reserve. (*Transfer 6*)

CIL received to date in 2020/21 from the Hunters Wood/The Acorns development is shown as moving straight into the East of Melksham Community Centre Reserve, which is to be transferred to the Town Council next financial year, with £140,173.19 received to date this financial year, with a possible further payment in March.

It has been agreed in the past that £400 per year be put into a Reserve for consecutive years to build up a fund for an eventual photocopier replacement. It was noted the council will not require such a large capacity copier in the future when they move to electronic agenda packs, but the Finance Committee still recommend £400 this year, and next, be put into the Reserve.

For the Bowerhill Sports Field & Pavilion CAPITAL REPLACEMENT Reserve, it was agreed at the 2019 Budget meeting to put £5,000 per year into this Reserve but a decision was made later in 2020 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 2 & 3*)

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, and £9,000 from the Wiltshire Council Covid Recovery grant.

The Play Area & Safety Surfacing Reserve is for the refurbishment of the play areas in approximately 10 years, following their refurb 2/3 years ago. Whilst £10,000 is still shown as coming in this financial year, the Finance Committee recommend that no

further amount is put in next year, as from the Precept, and wait until there are more CIL funds in future years as there is visibility of housing developments and site allocations in current planning applications and the Local Plan Review.

No further funds to be put into the Shurnhold Fields Capital Reserve as it has been agreed Min 334/19b that these projects will be funded by CIL.

The defibrillator Reserve is for the replacement of the current defibs when at the end of their life, at approximately £1,000 each for 8 defibs. An additional £2,500 is shown as a transfer from the CIL Reserve for a new defib, cabinet, training etc for the new village hall at Berryfield *Transfer 5*; and £350 transferring from the Reserve for replacing the defib batteries, as all done in the last few months, but were supplied under the maintenance agreement annual costs and so this Reserve is no longer required. (*Transfer T4*).

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

£6,000 has been shown as moving into the Elections Reserve this year, as no by-election will be called now as term elections planned in early May; and Covid restrictions until then. The Reserve means that there are now funds available for approximately 2 by-elections, depending on size.

No further funds have been put into the Contingency Reserve for replacement/renewal of council assets (including Wiltshire Council assets such as bus shelters) and instead of insuring low value street furniture items as it was previously agreed Min 336/19, that street furniture and new seating in play areas to come from CIL.

The CIL Reserve shows a balance of £124,648.18 coming into the Reserve this year but several transfers out to other Reserves, as detailed as Transfers; and £6,137.80 next year.

As the Sandridge Solar Farm community fund was not spent last year, as projects on hold, the sum was put into a Reserve, and the budget spreadsheet shows this ringfenced funding as a Reserve now with £38,008 actual income received this year, and estimated £5,842 next year based on receipts for the last two years, as the housing proportion in the parish will lower, with the transfer of areas to the Town Council under Community Governance Review changes.

The Shurnhold Fields Open Space Maintenance Contribution Reserve is ringfenced funding from a s106 agreement, and is jointly 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.

A new reserve, for the Davey Play Area Maintenance Contribution will be started, as the trigger point for the s106 funding is expected in this financial year on Practical Completion, of £58,540.

The parish council office relocation is not planned until Summer 2022 with the completion of the Campus project, and with more restriction on the Precept this year,

no further funds were added to the Reserve for any expenditure for fitting out with floor to ceiling cupboards, blinds and dishwasher appliance for example.

The Finance Committee recommended replacing funds used from the General Contingency Reserve as used for Covid related expenditure, that was obviously unplanned and not anticipated at the last Budget meeting in January 2020; with an eye on the Precept requirement for next year, and that there were less households paying into the Precept following the Community Governance Review, the members recommended £12,000 but pending the Clerk checking all the figures in the budget spreadsheets after the meeting as a lot of changes had been made; if not, to keep to the same Precept requirement and adjust this figure. The Reserve to be topped up as this can be used to fund any unforeseen projects or spend required, as Coronavirus and restrictions are still anticipated to be in the community until the Autumn.

**POST MEETING NOTE: This figure has been adjusted to £4,500 following checking the budget spreadsheets, to keep the Precept requirement as recommended.\*\*\***

**Recommendation: 1:** The parish council put the following into Earmarked Reserves at year end 31 March 2020.

Reserves for major projects for 2020/21

New Village Hall, Berryfield (From CIL)	£ 39,442.09
New Village Hall, Berryfield (From S106)	£125,000.00
New Community Centre, East of Melksham (From CIL)	£140,173.19
Photocopier replacement	£ 400.00
Bowerhill Sports Field & Pavilion Maintenance	£ 18,000.00
Bowerhill Sports Field & Pavilion Maintenance (From Covid grant)	£ 9,000.00
Replacement Play Area Safety Surface & Equipment LONG TERM CAPITAL	£ 10,000.00
Defibrillator replacement	£ 2,000.00
Elections	£ 6,000.00
NEW RESERVE Sandridge Solar Farm Fund	£ 38,008.00
NEW RESERVE Davey (Pathfinder) Play Area Maintenance	£ 58,540.00
CIL (Community Infrastructure Levy) funds received	<u>£124,648.18</u>
	<b>£571,211.46</b>

**Recommendation: 2.** The parish council put the following into Earmarked Reserves for the year 2021/22.

Reserves for major projects for 2021/22

Photocopier replacement	£ 400.00
Bowerhill Sports Field & Pavilion Maintenance	£ 18,000.00
Defibrillator replacement	£ 500.00
Sandridge Solar Farm Fund	£ 5,842.00
General Contingency	£ 4,500.00***
CIL (Community Infrastructure Levy) funds received	<u>£ 6,137.80</u>
	<b>£35,379.80</b>

Members reviewed the spend from Earmarked Reserves as they had gone through the individual expenditure budget lines; and so this is detailed above under the Expenditure heading.

**Recommendation: 3.** The parish council spend the following amounts from Earmarked Reserves in 2020/21:

Spending from Reserves 2020/21:

	<b>2020/21 Budgeted Spend (agreed Jan 2019)</b>	<b>2020/21 Anticipated Expenditure (up to 31.03.20)</b>
New village hall, Berryfield ACTUAL SPEND	£20,300	£22,000
Bowerhill Sports Field & Pavilion ANNUAL SUM TO MAKE UP SHORTFALL	£18,000	£19,661
Shaw Playing Field Improvement Project	£16,500	0
Shurnhold Fields Open Space Maintenance Contribution	£5,252	£4,500
Community Projects/Match Funding		£830
Contingency – Staffing		£300
CIL (Community Infrastructure Levy) ringfenced funding	£50,010	£26,700
General Contingency		£6,300
Sandridge Solar Farm Community Fund ringfenced funding		£14,647
	<b>£110,062</b>	<b>£94,938</b>

**Recommendation: 4.** The parish council spend the following amounts from Earmarked Reserves in 2020/21:

Spending from Reserves 2021/22:

New village hall, Berryfield ACTUAL SPEND	£5,000
Bowerhill Sports Field & Pavilion ANNUAL SUM TO MAKE UP SHORTFALL	£18,000
Shaw Playing Field Improvement Project	£16,500
Shurnhold Fields Open Space Maintenance Contribution	£1,595
New Community Centre East of Melksham (passed to Melksham Town Council)	£315,029.94
CIL (Community Infrastructure Levy) ringfenced funding	£10,011
Sandridge Solar Farm Community Fund ringfenced funding	£19,761
Davey (Pathfinder) Play Area Maintenance ringfenced funding	£1,600
	<b>£387,496.94</b>

**Recommendation: 5.** The parish council transfer the following amounts between Earmarked Reserves in 2020/21 & 2021/22:

- Transfer T1 Move £150,000 from CIL to Berryfield Village Hall in 2020/21
- Transfer T2 Move £5,000 from CIL to Bowerhill Sports Field Maintenance in 2020/21

- Transfer T3 Move £5,000 from CIL to Bowerhill Sports Field Maintenance in **2021/22**  
 Transfer T4 Move £350 from Defib Battery to Defib Replacement in 2020/21  
 Transfer T5 Move £2,500 from CIL to Defib Replacement in 2020/21  
 Transfer T6 Move £5,000 from CIL to Dispose of existing Berryfield Hall in 2020/21

### Summary of Reserves:

Opening Balance of Reserves as at 1/4/2020	£674,826.04
Revised Reserves for Major Projects 2020/21	£571,211.46
Revised Spending from Reserves 2020/21	<u>-£94,938.00</u>
Revised Adjustment to/from Reserves 2020/21	£476,273.46
<b>Total Reserves at end of 2020/21</b>	<b>£1,151,099.50</b>
Opening Balance of Reserves as at 1/4/2021	<u>£1,151,099.50</u>
Reserves for Major Projects 2021/22	£35,379.80
Spending from Reserves 2021/22	<u>- £387,496.94</u>
Adjustment to/from Reserves 2021/22	-£352,117.14
<b>Total Reserves at end of 2021/22</b>	<b>£798,982.36</b>

### 247/20 Solar Farm Community Funding

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

Balance brought forward from 31st March 2020	£5,842
Amount received in 2020/21	£38,008
<b>TOTAL FUND AVAILABLE</b>	<b>£43,850</b>
<u>Anticipated Spend in 2020/21</u>	
Play area safety surfacing clean - shortfall on budget amount	£853.00
Tree works following Inspection	£1,500.00
Tree works following inspection - Bowerhill Sports Field	£1,200.00
Erection of SID on fortnightly basis	£350.00
Weedspraying	£2,744.00
New Bus Shelter at Falcon Way, Bowerhill	£8,000.00
<b>TOTAL SPEND IN 2020/21</b>	<b>£14,647.00</b>
Anticipated balance as at 31st March 2021	£29,203.00
Anticipated receipt in 2021/22	£5,842.00
<b>TOTAL FUND AVAILABLE</b>	<b>£35,045.00</b>
<u>Anticipated Spend in 2021/22</u>	
Play area & MUGA safety surface clean	£7,250.00
Weedspraying	£2,900.00
Erection of SID on fortnightly basis	£1,111.00

Play Area replacement safety surfacing, equipment and benches	£8,500.00
<b>TOTAL SPEND IN 2021/22</b>	<b>£19,761.00</b>
Anticipated balance as at 31st March 2022	£15,284.00

## 248/20 Precept

### a) To note 'Town & Parish Councils' council Tax Factsheet Nov 2020

Members noted the "Town and Parish Council Tax Factsheet Nov 2020".

### b) To note Taxbase number for 2021/22 following enquiries as to accuracy

Members noted the Tax Base Number for 2021/22 of 2,654.78. The Clerk explained she had sought clarification from Wiltshire Council, as requested, on whether new housing developments in the parish had been included in this tax base number. This was because the tax base number had gone down by 100, from 2,754.09 in this current financial year to 2,654.78 for the 2021/22 financial year. Whilst recognising there were transfers of housing out of the parish and into the town under the Community Governance Review, there was still a lot of new builds with occupation. The Clerk also wished to seek reassurance that properties that had been built on the Land East of Spa Road (Hunters Wood/The Acorns) development were not included in the council's tax base number for 2021/22, as they were being transferred to Melksham Town Council as part of the CGR boundary review in May 2021 and yet had appeared in the parish council's latest electoral register in error.

The Clerk reported that Wiltshire Council had clarified that they had already deducted the band D equivalent dwellings for the Land East of Spa Road development from the council's tax base number. Wiltshire Council had also confirmed that they had taken into account the new housing developments that are currently in the process of being built, and those recently occupied, when calculating the number. There had also been an impact on the tax base number from more parish residents currently claiming benefits, which is reflected as a discount on their council tax bill.

### c) To recommend parish Council Precept for 2021/2022

For the forthcoming financial year 2021/22 the following Precept calculation was made: **Expenditure less Income = Precept**

#### Expenditure

Allotments	£1,871.75
Sports Field	£26,391.50
General	<u>£572,103.24</u>
<b>Total Expenditure</b>	<b><u>£600,366.49</u></b>
Adjustment to/from earmarked reserves	<u>-£352,117.14</u>
<b>TOTAL</b>	<b>£248,249.35</b>

## Income

Allotments	£2,512.50
Sports Field	£5,720.00
General	£22,039.80
<b>TOTAL</b>	<b>£30,272.30</b>

## **Shortfall to fulfil with Precept**

**£217,977.05**

It was noted that the Precept in the current financial year 2020/21 was £221,234 with a taxbase of 2,754.09 which meant that there was a contribution of £80.33 for an average Band D household.

### **Recommendation:**

*The Parish Council set the Precept for 2021/22 at £217,977.05 against a taxbase of 2,654.78. A decrease of £3,256.95 (-1.5%) on last year's Precept. An average Band D household contributing £82.11 for the year, an additional £1.78 on last year, which is a rise of 2.21%.*

### **249/20 Section 137 Spend Limit spend for 2020/21 and 2021/2022**

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 £8.32 per elector. For Melksham Without this equates to £8.32 x 5603 electors = £46,616.96; this is the maximum amount permitted to be spent under S137 for 2021/2022.

### **250/20 Berryfield Village Hall tendering process: (Part 2) To note NALC legal topic note 87: Procurement (May 2020) regarding tender process and correspondence from Project Manager and consider way forward, including timing of tender process**

Members noted the NALC legal topic note 87 on procurement processes. The Clerk advised that the expression of interest request for tenders would need to go onto the Government Procurement Contract Finder website. The Clerk queried whether members wished to go out to tender this year or whether they wished to wait as the council had already considered that the hall would not be built until the financial year 2022/23. Councillor Wood felt that the council should go ahead with the tendering process so that the council could get a benchmark price now.

**Recommendation:** The Council go out to tender for the Berryfield Village Hall this year (Quarter 1 2021) in order to obtain an accurate figure and decided on the way forward.

### **251/20 To receive initial verbal feedback from Internal Interim Audit Weds 6th January**

The Clerk reported that the Internal Audit was being conducted today and tomorrow (date delayed due to Lockdown last week), therefore, no feedback had been received.

**252/20 To consider how to reimburse Clerk for out of hours mobile phone (additional usage due to office closure)**

The Finance & Amenities Officer explained a Standing Order of £5.30 per month had previously been set up to be paid to the Clerk to reimburse her for the out of hours mobile 'phone but had now expired. The Standing Order was to the Clerk as the contract was unable to be set up in the council's name due to the way credit checks were undertaken.

It was explained that now officers were working from home, residents were directed to the out of hours number to contact the council, which redirected to an officer's personal mobile phone. Members were advised when a redirected phone call is answered, this uses the council's monthly minute allowance, when this becomes low officers purchase an additional 1000 minute add on at a cost of £8.00. The additional £8.00 was currently being claimed back through the Clerk's expenses.

The Finance & Amenities Officer queried with Members whether the Council wished to set up another standing order of £5.30 and continue to reimburse the additional £8.00 through the Clerk's expenses or reimburse the full invoice amount through expenses each month. Members felt that they should set up another standing order of £5.30 to the Clerk and any additional expenditure should be claimed back through expenses.

**Recommendation:** To set up a standing order of £5.30 to be paid to Teresa Strange (Clerk) each month to reimburse for the out of hours mobile, with any additional expenditure to be claimed back through expenses.

Meeting closed at 9.55 pm

Chairman, Monday 25 January 2021