

LONGMEAD

BANK ACCOUNT

Should the NatWest bank account be closed?

WIFI

Is the Parish Council content to explore WiFi being put into Longmead?

Football pitches:

Grant to improve football pitches.

Update from Councillor Ward

Maintenance of the football pitches

The report has been forwarded to all councillors.

Longmead Advisory Committee and looking to see if the maintenance programme can be put in place using volunteers.

In order for this to happen, the mini tractor will need servicing and a new battery.

Quote for Verti-draining. Will need to be booked in if required and budgeted in next year's precept if grant funding cannot be found.

MUGA

Repairs

The MUGA has been repaired once but it has been reported that there are three further spots on joints which needed to be glued down.

It has been suggested that it may be a good idea to get a cartridge of the glue if needed

Astro pro glue from Amazon £7.20 plus cartridge gun about £ 7.00.

However, given the amount of time it has been in situ, I believe all repairs should be carried out by the contractor.

Brushing if after use:

It appears that this is not being done.

Signage

Should there be signage – example given:

I have contacted the contractors but they are extremely slow to respond.

Advisory Committee believes as it is locked it might not be necessary but it is probably worth reminding users about type of shoes, no smoking etc.

Security Checks

The Longmead Advisory Committee has allocated individuals to carry out security checks and send the forms to the Parish Council.

The possibility of having Google Forms that can be completed online and held on the Parish Council's account is being explored.



The checks are currently being carried out on a monthly basis. For insurance purposes they should be carried out on a weekly basis.

CAR PARK

Manhole Cover In Car Park

The manhole cover has now been repaired.

Quotes for improving the various car parking areas/access:

Muga entrance, Container forecourt, pavilion post box

5 ton digger and driver per day	1.50	550.00	20% VAT	825.00	
Muck away per ton		12.00	12.00	20% VAT	144.00
2 men labour per day	3.00	450.00	20% VAT	1,350.00	
20 mm stone delivered per ton	8.00	28.00	20% VAT	224.00	
c250 iron cover	1.00	80.00	20% VAT	80.00	
concrete delivered per cube	7.50	150.00	20% VAT	1,125.00	
amount for signage, barriers and clearing up	1.00	100.00	20% VAT	100.00	
Subtotal		3,848.00			
VAT 20%		769.60			
TOTAL		4,617.60			

Barriers

1.8m long 60mm high spaced at 1.2m price per barrier		22.00	45.00	20% VAT	990.00
lockable swing barrier @ 3m wide to allow vehicle access.					
Each side of bridge beside water works	2.00	850.00	20% VAT	1,700.00	
Post crete		1.00	558.00	20% VAT	558.00 machine with
core drill per day	3.00	220.00	20% VAT	660.00	
2 men labour		3.00	450.00	20% VAT	1,350.00
Muck away		1.00	150.00	20% VAT	150.00 amount for
signage, barriers and clearing up		1.00	100.00	20% VAT	100.00 Subtotal
					5,508.00
VAT 20%		1,101.60			
TOTAL		6,609.60			

Car park by tennis courts

14 ton digger per day	6.00	600.00	20% VAT	3,600.00 tractor and trailer per day
	1.00	550.00	20% VAT	550.00 2 men labour per day
	4.00	450.00	20% VAT	1,800.00 vibrating roller hire
	1.00	300.00	20% VAT	300.00 taramper 100m roll
	225.00	20% VAT	450.00	40mm base clean stone
delivered per ton		180.00	27.00	20% VAT
top stone delivered per ton		80.00	28.50	20% VAT
kerbs, and cement 20m worth	1.00	750.00	20% VAT	750.00 mixer and generator hire
	1.00	50.00	20% VAT	50.00 spoil away per ton.
Provisional cost per ton due to lack of tip sites		200.00	12.00	20% VAT
amount for barriers, signage and clearing up		1.00	200.00	20% VAT
				200.00 Subtotal
				17,240.00

VAT 20% 3,448.00

TOTAL 20,688.00

CLOTHING BANK

The clothing bank will be delivered the week of 5 October 2026.
There will be no financial benefit until the current fuel crisis is over.

INPOST

The Parish Council was concerned about the impact on the Post Office and the offer has now been withdrawn.

LINE PAINT

The blue and white line paint has been delivered.

BOOKING SYSTEM FOR LONGMEAD

I have had several exchanged with Woodquist and sent details/example of the set-up I would like to see.
[Sampford Peverell Village Hall : Online Booking](#)

No progress has been made.

[Online Booking for your Village Hall, Church Hall or Community Centre](#)

This costs £120 per year and additional venues can be added at a discount.

There is a two-month free trial period and I have signed up for this and have input some data and am awaiting some photos.

It can go live in days.

Further correspondence now received.

A decision is required at the meeting.

LICENCE

I have now received the signed form from the person who will be the licensee. I am finishing off the documents.

Having a licence could impact business rates if it changes the status of Longmead – would not know this until after the event.

I have asked the impact on our ability to recover VAT if the Parish Council are deriving an income from Longmead.

"There is no straightforward answer to this question, as it depends on what plans the PC has for using the Pavilion in the future. There are a range of VAT implications, all depending on what income streams the PC will have, whether a third party will be involved in running the facility and whether any part of the premises will be leased to a tenant.

The council hasn't explained what it means by "coming back under Parish Council control". Does the council own the building and if so, who has been exercising control? For example, has it been leased to another organisation to run and the lease has expired?

In the absence of specific information on how this Pavilion will be used, we can offer some general advice.

1. Non-business activities

Councils can always reclaim the VAT on costs connected with non-business activities. Hiring a football

pitch or tennis courts is a non-business activity so long as the council is managing the activity and maintaining the facilities. This applies to pay-per-play arrangements, and also to seasonal sports lettings.

Providing facilities for free is also non-business - e.g. a playground or a MUGA.

A pavilion is not a sporting facility - even if it has a multi-use hall. However, if the hirer of a sports pitch also uses changing rooms in the pavilion, VAT on associated costs will be recoverable because this is treated as part of the non-business activity of providing a sports facility.

2. Exempt business activities

Councils can also reclaim VAT when costs relate to exempt business activities - provided that the total amounts are below certain thresholds (see below).

Exempt business activities include the hire of rooms or a hall (e.g. for leisure activities, private parties, most exercise classes). The lease of facilities is also an exempt activity - e.g. where a sports club, or a management committee, leases an entire building or a specific part of a building.

3. VAT recovery rights where there are exempt activities

Councils can claim VAT back on costs associated with exempt business activities provided that the total VAT in each financial year is under £7,500 (or 5% of total VAT incurred in the same period). There is a second, more complicated, provision when the £7,500 threshold is breached (see VAT Notice 749 section 8.5, and sections 7 and 8 <https://www.gov.uk/guidance/local-authorities-and-similar-bodies-notice-749#section7> for a thorough explanation of VAT and exempt activities).

If VAT incurred on exempt activities exceeds the thresholds, a council cannot reclaim any of it.

Most councils that have just one source of exempt income will usually be able to reclaim VAT on running costs and maintenance, because their annual costs are quite low.

However major costs such as upgrades, replacement of equipment and significant maintenance can easily cause the thresholds to be exceeded - and then VAT becomes unrecoverable.

Also, a council that uses a facility for both non-business and exempt business purposes must undertake the task of apportioning costs to fairly isolate the amount of VAT that belongs to the exempt element of their activities.

Whilst this all may sound rather complicated; it is very common among parish and town councils and in practice can be easy to manage once the principles are understood.

Finally, if the council incurred a lot of money (over £250k) in the last 10 years on building works for the pavilion and associated areas please let us know - this could open up a significant issue called the Capital Goods Scheme."

Further clarification:

The playground, car park and public open space will all be used for non-business purposes with a right to recover VAT. Hire of sporting facilities (such as pitches, tennis courts and the MUGA) to the public is also a non-business activity, except where the whole facility is leased to a rent-paying tenant who is responsible for maintenance. The council can reclaim VAT on non-business costs such as pitch maintenance and grass cutting.

When the council steps in to run, and take income from, the Pavilion, it is likely to have have both non-business and business activities.

The provision of changing rooms to the football or tennis clubs in connection with the non-business hire of pitches/courts is a non-business use, with the right to recover VAT. This applies whether a council charges a seasonal hire fee, or a fee per match, including rights to use the sports facilities and the changing rooms.

However, the hire of rooms in the Pavilion for post-match events, fundraising, parties, classes, meetings and similar activities will all be VAT-exempt business activities. The new licence to the football club may be VAT-exempt, but it depends on the terms. An example of an exempt licence would be where the club is granted use of the meeting rooms every Saturday afternoon in the season.

We've explained how the council should account for VAT when it makes exempt supplies – it will need some form of apportionment (e.g. based on income, hours of usage, floor area), but it is likely to be able to recover VAT in full in most years, based on typical annual costs for this type of facility.

Magelake (Uffculme) is owned/leased by a charity with a Management Company running the actual facility. I am speaking to the clerk.

SOLAR PANELS

Empowered Projects are conducting a grant funded review of energy requirements at Longmead and the current systems in place.

Longmead currently has two solar panels that produce hot water that is stored in unvented tanks.

I cannot find any installation or servicing information. One of the unvented tanks is very warm. I am looking at who could service the system.

The possibility exists to replace the green roof with solar panels – MDDC are happy with the concept even though the green roof was mentioned in the planning application.

More information should be known shortly.

LEAP AREA

A vote of thanks to Trish Slater was given at the Longmead Advisory Committee meeting. A plan is now required for taking the area forward.

TENNIS AREA

Correspondence has been received regarding maintenance at Longmead and the responsibility for hedges surrounding the tennis courts.

DEFINING LONGMEAD'S BOUNDARIES AND THE NEED FOR FENCING

Following on from the comments made at the last Parish Council meeting, does the Parish Council believe it should be installing a boundary fence at Longmead?

COMPLETE GROUND MAINTENANCE PROGRAMME FOR LONGMEAD

Given the above, the Longmead Advisory Committee have been tasked with creating a maintenance specification for all areas.

GOING FORWARD

Things to consider:

Location of bike ramps

Entrance to the new land

Entrance to the Cavanna land