



9/03/2023

Full Council Meeting

Clerk's Report – Appendix 22/128

1. **Annual Parish Meeting:** St John's Hall has been booked.
2. **Year End Internal Audit:** this has been booked for Thursday the 19th of May.
3. **Jubilee Glasses:** MML have confirmed that 262 glasses remain - 21 unopened boxes of 12 wine glasses and 1 opened box of 10 wine glasses. It is proposed the glasses are donated for use at the Coronation event. To acknowledge the grant given, the SMPC logo shall appear on the promotional material for the event.
4. **Procurement Thresholds:** From the 21st of December 2022 the £25,000 threshold increased to £30,000. This means a council publishing an open invitation to quote/tender for a contract exceeding £30,000 inc. VAT is required to advertise the opportunity on Contracts Finder. If a council is inviting specific firms to quote/tender and not opening up to wider competition, the opportunity does not have to be published on Contracts Finder, but a council must comply with its own Standing Orders and Financial Regulations.
5. **VAT on Sporting Fees:** Further to a Tax Tribunal Decision, HMRC have conceded that charges for council sports facilities, for members of the public, are non-business and therefore, are outside the scope of VAT. On the advice of Hampshire Association of Local Council's VAT advisor, the implications were considered by the Finance and General Purposes Committee and appropriate action agreed. The main change is that VAT shall no longer be charged on the pay per use public tennis sessions. SMPC could compile and submit a claim to HMRC for a refund of the VAT paid for the previous 4 years but 1) the amounts involved are negligible and 2) SMPC would have to avoid "unjust enrichment" meaning any refund received would need to be reimbursed to the original third parties. This would be impractical.