



Saxilby with Ingleby Parish Council

Non-confidential

Allocating Grounds Roller to Capital Expenditure

Report to: Full Council

Meeting Date: 01 July 2026

Report by: Clerk

Power/duty which decision falls under:

Local Government Act 1972 s.111 – the general power to do anything “calculated to facilitate, or is conducive or incidental to, the discharge of any of their functions.” Under Open Spaces Act 1906, ss.9 & 10 and Local Government Act 1972, s.214(6) – power to maintain and manage burial grounds.

Which council objective(s) it falls under:

- Maintain and improve community facilities and amenities
- Protect and enhance our green spaces and street scene
- Improve the well-being of residents

SUMMARY:

This report seeks Full Council approval to allocate the purchase cost of a used roller (£1,350) to capital expenditure. The purchase itself was approved under delegated authority in accordance with Financial Regulation FR5.15 and was included within the approved 2026/27 budget provision for grounds maintenance equipment.

The roller is intended to support the maintenance of council-owned grassed areas, open spaces, recreation grounds and burial grounds. As a long-term asset providing ongoing operational and financial benefits to the council, it is considered appropriate that the expenditure is treated as capital expenditure and recorded accordingly within the council's financial records and asset register.

Consideration of risk management in relation to the proposal

Overall Risk Assessment: Low. The purchase has been approved under delegated authority. The principal risk relates to ensuring the expenditure is appropriately classified, recorded and reflected within the council's financial and asset management records.

RECOMMENDATION(S):

- Agree the allocation of the roller purchase to capital expenditure

REPORT

1. Purpose

This report seeks approval of the allocation of expenditure for the purchase of a used roller to capital expenditure rather than revenue expenditure.

2. Background

A roller was identified as being beneficial for grounds maintenance around the parish. The roller purchase was included within the 2026/27 budget as a grounds maintenance item with an estimated cost of £1,450, enabling in-house rolling of grassed areas and reducing the need to procure external contractor services.

A supplier identified a suitable used roller, which was more cost effective than purchasing a new roller and in-line with sustainability approaches. The roller is a used Twose SR8 flat roll, 8ft 5" wide x 30" dia at £1,350.

The roller purchase was approved in April under delegated powers (FR5.15 – “*The Clerk, in consultation with the Chair of the Council or Chair of the appropriate committee, for any items 1,001-£1,999 excluding VAT*”).

The request to allocate the expenditure to capital expenditure went to the May Full Council meeting. Following the meeting, clarification was sought from the grounds manager, who clarified the roller use was intended for general grounds maintenance rather than a focus on pitch maintenance which the report had outlined.

This report also clarifies that the council is being asked to consider the allocation of the expenditure to capital expenditure as opposed to seeking approval for the purchase which sits under delegated powers.

3. Finance

£1,350 Purchase cost

£4,813 Capital expenditure budget (none spent year to date)

£3,463 Remaining capital expenditure budget following purchase

4. Benefits of Purchase

- Levelling and consolidating surfaces following grounds works and reinstatement.
- Maintaining grassed areas within recreation grounds, open spaces, and public amenity land.
- Rolling areas affected by mole activity, frost heave, vehicle rutting, or surface disturbance.
- Improving the condition and presentation of green spaces and informal recreation areas.
- Assisting with maintenance of burial ground grassed areas where appropriate.
- Supporting establishment and aftercare of newly seeded grass areas.
- General grounds maintenance associated with council-owned land and facilities.
- Maintenance of sports and recreation surfaces where appropriate and supported by grounds maintenance guidance.
- Rolling can be completed at optimal times based on weather
- Long-term asset provides ongoing value across multiple years

5. Conclusion

The purchase of the roller was approved under delegated authority, is within the approved budget provision and provides a long-term asset to support the maintenance of council-owned land and facilities. The remaining decision for Council is whether the expenditure should be recorded as capital expenditure. Given the nature, expected lifespan and ongoing value of the asset, allocation to capital expenditure is considered appropriate.