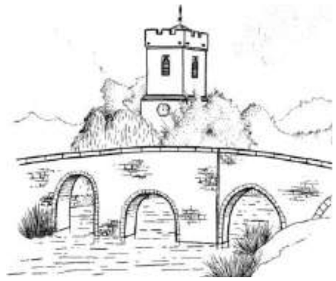
BIDFORD ON AVON PARISH COUNCIL
In the County of Warwickshire



To all Members of the Parish Council

You are hereby summoned to attend an Extraordinary Meeting of the Parish Council to be held at the Parish Council Meeting Room, Bramley Way, on Monday 23rd June 2025 @ 7.30 pm to transact the following business

18th June 2025

Elisabeth Uggerløse
Clerk to the Parish Council

AGENDA

1. **To receive** and accept apologies
2. **To receive** any Declaration of Interest on Items on the Agenda
   - **i.** All members of the Council are respectfully reminded that in order to comply with the Code of Conduct adopted by the Parish Council on 28th February 2022, effective from 1st May 2022, if any matter arises during the meeting in which they have declared an Interest, which could be personal or prejudicial, they should declare so and leave the room.
   - **ii.** Written requests for Dispensations for DPI should be received by the Clerk no more than 24 hours prior to the meeting.
     Dispensations will be granted as appropriate.
3. **Public Forum** questions from members of the public. Please be aware that, although members of the public can raise any question, Council will only be able to respond to issues relating to the business to be transacted at the meeting. Approx. 15 minutes in total; 3 minutes per person.
   (Public Participation at Council Meeting Guidance Notes apply). Please note that this is the **only** opportunity members of the public have to raise issues as, once the meeting has started, all discussions are limited to the Council and Officers.
4. **To consider and approve the Annual Accounts**
   - **i.** Unaudited Financial Statements for the year ending 31.03.2025

ii. The Annual Governance Statement 2024/25 – to be completed at the meeting. Template circulated

iii. The Annual Accounting Statements 2024/25 – circulated

Bidford-on-Avon Parish Council

Statements of Accounts

For the year ended 31 March 2025

Bidford-on-Avon Parish Council

Table of Contents

31 March 2025

Bidford-on-Avon Parish Council

Council Information

31 March 2025

(Information current at 23rd June 2025)

Chairman

Cllr R. I. Williams

Councillors

Cllr P. M. Barry
Cllr T. Y. Cullum
Cllr S. D. Haberton
Cllr F. J. Hiscocks
Cllr K. Ho
Cllr M. Hopcraft
Cllr H. Lewis
Cllr P. L. Moore
Cllr M. Paterson

Clerk to the Council

Ms E. Uggerloese - BA (Hons.) CiLCA

Auditors

Moore East Midlands Accountants
Rutland House
Minerva Business Park
Lynch Wood
Peterborough
PE2 6PZ

Bidford-on-Avon Parish Council

Statement of Accounting Policies

31 March 2025

Auditors

The name and address of the External Auditors is provided for information only.

These Statements are not subject to audit and the External Auditors have no responsibility for them.

Accounting Convention

The accounts have been prepared in accordance with the Accounting Guidance Notes for Local Councils (the Guide) issued by The Chartered Institute of Public Finance and Accountancy (CIPFA) as applicable to a medium sized council.

These accounts have been prepared having regard to the fundamental accounting concepts of: Going Concern, Prudence, Accruals, Relevance, Consistency, Reliability, Comparability, Understandability and Materiality.

The accounts have been prepared under the historical cost convention.

Fixed Assets

All expenditure on the acquisition, creation or enhancement of fixed assets is reported in the notes to the accounts, provided that the fixed asset yields benefits to the authority and the services it provides for a period of more than one year. Fixed assets are valued on the basis recommended by CIPFA. The year end values are stated on the following basis:

land, operational properties and other operational assets are reported in notes to the accounts at cost (where known) or at insurance values current when first reported as approximating to the lower of net replacement cost and net realisable value at that time (previous years at current insurance values)

all other assets are included at historical cost except that

certain community assets are the subject of restrictive covenants as to their use and /or future disposal. Such assets are therefore considered to have no appreciable realisable value and are included at a nominal value only.

Revenue Grants

Revenue grants are credited to income when conditions attached thereto have been fulfilled and/or equivalent expenditure has been incurred. Grants received in respect of which the conditions have not been fulfilled, or expenditure incurred, are carried forward as deferred revenue grants.

Debtors and Creditors

The council reviews the level of its commercial debtors on a regular basis and provisions are made, as required, where the likelihood of amounts proving ultimately collectable is in doubt.

Value Added Tax

Income and Expenditure excludes any amounts related to VAT, as all VAT suffered/collected is recoverable from or payable to HM Revenue and Customs. Any amounts not so recoverable are treated as a separate expense.

Bidford-on-Avon Parish Council

Statement of Accounting Policies

31 March 2025

Leases

The council is not required by the Guide to incorporate Hire Purchase and/or Finance Lease obligations in its Balance Sheet. Details are shown at note 10.

Reserves

The council maintains certain reserves to meet general and specific future expenditure. The purpose of the council's reserves is explained in note 11.

Interest Income

All interest receipts are credited initially to general funds.

Pensions

The pension costs that are charged against precept in the council's accounts, in respect of its employees, are equal to the contributions paid to the funded pension scheme for those employees.

These contributions are determined by the fund's actuary on a triennial basis and are set to meet 100% of the liabilities of the pension fund, in accordance with relevant government regulations.

The next actuarial valuation was due on 31st March 2025 and any change in contribution rates as a result of that valuation will take effect from 1st April 2026.

Bidford-on-Avon Parish Council

Income and Expenditure Account

31 March 2025

	Notes	2025 £	2024 £
INCOME			
Precept on Principal Authority		309,583	306,379
Agency Services	2	5,042	4,784
Interest and Investment Income	1	51,493	48,164
Leisure and Recreation		56,423	55,764
Allotments		4,376	736
Cemetery		10,375	12,880
Community Centres		3,913	-
Establishment/General Administration		6,799	95
Civic Activities		-	45
Village Management		2,814	1,936
Grants and Donations		45,334	20,643
		496,152	451,426
EXPENDITURE			
Establishment/General Administration		103,349	89,976
Capital Expenditure	7	24,860	15,165
Operational Expenditure:			
Leisure and Recreation		182,342	148,939
Allotments		944	956
Cemetery		24,909	15,031
Highways - Footpaths and Lighting		132	3,465
Community Centres		334	-
Democratic and Civic Activities		5,536	980
Village Management		49,339	38,291
Warm Hub Project		1,166	1,774
Grants and Donations		15,173	34,378
		408,084	348,955
General Fund			
Balance at 01 April 2024		236,602	215,688
Add: Total Income		496,152	451,426
		732,754	667,114
Deduct: Total Expenditure		408,084	348,955
		324,670	318,159
Transfer (to) Earmarked Reserves	11	(112,815)	(81,557)
General Reserve Balance at 31 March 2025		211,855	236,602

The notes on pages 8 to 12 form part of these unaudited statements.

Bidford-on-Avon Parish Council

Balance Sheet

31 March 2025

	Notes	2025 £	2025 £	2024 £
Current Assets				
Debtors and prepayments	8	13,433		18,598
Cash at bank and in hand		1,094,013		988,546
		1,107,446		1,007,144
Current Liabilities				
Creditors and income in advance	9	(38,273)		(26,039)
Net Current Assets			1,069,173	981,105
Total Assets Less Current Liabilities			1,069,173	981,105
Total Assets Less Liabilities			1,069,173	981,105
Capital and Reserves				
Earmarked Reserves	11		857,318	744,503
General Reserve			211,855	236,602
			1,069,173	981,105

Signed: ....

Cllr R. I. Williams — Ms E. Uggerloese - BA (Hons.) CiLCA

Chairman — Responsible Financial Officer

Date: ....

The notes on pages 8 to 12 form part of these unaudited statements.

Bidford-on-Avon Parish Council

Notes to the Accounts

31 March 2025

1 Interest and Investment Income

	2025 £	2024 £
Interest Income - General Funds	-	4,224
Investment Income	51,493	43,940
	51,493	48,164

2 Agency Work
During the year the Council undertook the following agency work on behalf of other authorities:

Commissioning Authority and Nature of Work	2025 £	2024 £
Agency Work Income	5,042	4,784
	5,042	4,784

A final claim for reimbursement to 31 March 2025 has been made.

During the year the Council commissioned no agency work to be performed by other authorities.

3 Publicity
Section 5 of the Local Government Act 1986 requires the council to disclose expenditure on publicity. Details are shown under the following broad categories:

	2025 £	2024 £
Publicity & Special Events	300	385
Newsletter	2,285	33
	2,585	418

4 Tenancies
During the year the following tenancies were held:

Council as landlord

Tenant	Property	Rent p.a. £	Repairing / Non-Repairing
Bidford Youth Club	Land	44	Repairing
Bidford Sports Association	Sports pitches on the Big Meadow	1,276	Non-Repairing
P.Bidwell	The Moorings	300	Repairing

Council as tenant

Landlord	Property	Rent p.a. £	Repairing / Non-Repairing
Alice Duchess Dudley Charity	Big Meadow	12,500	Repairing
Warwickshire County Council	Play Area – Tower Hill Farm	100	Repairing
Warwickshire County Council	Play Area – Wards Lane	240	Repairing
Stratford on Avon District Council	Kings Lane Broom	200	Repairing

Bidford-on-Avon Parish Council

Notes to the Accounts

31 March 2025

5 Pensions
For the year of account the council's contributions equal 21.00% of employees' pensionable pay.
These contributions will increase to 21.00%, in future years, which will provide adequately for future liabilities.

6 Fixed Assets

	2025 £ Value	2024 £ Value
At 31 March the following assets were held:		
Freehold Land and Buildings		
Cemetery Stores	18,736	18,736
Toilet Block - Big Meadow	46,839	46,839
Gatekeeper's Hut - Big Meadow	18,186	18,186
Cemetery - Grange Road	435	435
Cemetery - Salford Road	182,845	182,845
Land at Dugdale Avenue	16,200	16,200
Land at Millers Bank	3,375	3,375
Land to the South of Jackson Meadow	1	1
Open Space at Paddock Close	36	36
Allotments - Salford Road	46,125	46,125
Allotments - Stratford Road	17,438	17,438
Big Meadow Entrance	563	563
Youth Club Site - Salford Road	1,125	1,125
Parish Meeting Room	120,000	120,000
	471,904	471,904
Vehicles and Equipment		
Office Machinery	11,251	11,251
Mowers Hand tools etc	6,583	6,583
Other property	1,419	1,419
Cadet KHT Tractor	2,083	2,083
Noticeboards	2,819	2,819
	24,155	24,155
Infrastructure Assets		
Festival Bench	12,346	12,346
Electricity Connection at Big Meadow Rec Park	32,126	32,126
Accessibility Gates	4,530	4,530
Pay Machine	6,720	6,720
Changing Rooms Open Plan	7,075	-
	62,797	55,722

Bidford-on-Avon Parish Council

Notes to the Accounts

31 March 2025

6 Fixed Assets (Cont'd)

	2025 £ Value	2024 £ Value
Community Assets		
Street Lighting Columns	275,798	275,798
Solar & LED Streetlights	13,289	6,500
Street Furniture	37,330	37,330
Big Meadow - Picnic Benches	4,495	4,100
Picnic Tables	182	182
Memorial Bench	12,725	9,540
Skatepark	3,709	3,709
Playground Equipment	369,838	369,838
Basketball Goal	7,500	7,500
War Memorial - The Square	36,884	36,884
War Memorial Plaque	1,250	1,250
Security Fences & Gates	22,826	22,826
Outdoor Table Tennis	7,700	7,700
Jubilee Bollards	3,552	3,552
Big Meadow Fitness Equipment	21,200	21,200
Big Meadow Fence	7,247	7,247
Noticeboards & Signage	3,442	3,056
Big Meadow Toilet	45,400	45,400
Kiosk (2)	1,854	1,854
Exit Alligator Teeth	4,968	4,968
Defibrillator	14,490	14,490
Youth Shelter	5,600	5,600
Pedal Park Planters	1,000	1,000
Street Light Banners	1,295	1,295
Grit Bins	1,560	1,560
Dog Bins	1,345	1,345
Litter Bins	8,371	5,500
Baxtech Zoom Camera	653	653
Heavy Duty Goals	4,430	4,430
Emergency Throw Bag	2,502	-
Gazebos (3)	1,657	-
	924,092	906,307
	1,482,948	1,458,088

The basis of valuation of the above assets is set out in the Statement of Accounting Policies.

7 Fixed Assets - Additions and Disposals

	2025 £ Cost	2024 £ Cost
During the year the following assets were purchased:		
Infrastructure Assets	7,075	-
Community Assets	17,785	15,165
	24,860	15,165

No proceeds from assets that were disposed of during the year.

8 Debtors

	2025 £	2024 £
VAT Recoverable	8,438	6,208
Prepayments	978	8,192
Accrued Income	-	4,198
Accrued Interest Income	4,017	-
	13,433	18,598

9 Creditors and Accrued Expenses

	2025 £	2024 £
Trade Creditors	31,021	17,398
Superannuation Payable	236	1,598
Payroll Taxes and Social Security	4,234	4,847
Accruals	2,782	2,196
	38,273	26,039

10 Hire Purchase and Lease Obligations

At 31 March the following hire purchase agreement(s) and lease(s) were in operation:

Hire/Lessor	Purpose	Annual Lease/Hire Payable £	Year of Expiry
NONE			

11 Earmarked Reserves

	Balance at 01/04/2024 £	Contribution to reserve £	Contribution from reserve £	Balance at 31/03/2025 £
Capital Projects Reserves	-	-	-	-
Asset Renewal Reserves	-	-	-	-
Other Earmarked Reserves	744,503	228,888	(116,073)	857,318
Total Earmarked Reserves	744,503	228,888	(116,073)	857,318

The Other Earmarked Reserves are credited with amounts set aside from revenue to fund specific known commitments of the council.

The Other Earmarked Reserves at 31 March 2025 are set out in detail at Appendix A.

12 Capital Commitments

The council had no capital commitments at 31 March 2025 not otherwise provided for in these accounts.

13 Contingent Liabilities

The council is not aware of any contingent liabilities at the date of these accounts.

Bidford-on-Avon Parish Council

Appendices

31 March 2025

Appendix A

31st March 2025

Schedule of Other Earmarked Reserves

	Balance at 01/04/2024 £	Contribution to reserve £	Contribution from reserve £	Balance at 31/03/2025 £
Other Earmarked Reserves				
Rolling Projects Fund	281,035	186,624	(16,219)	451,440
Rolling Capital Fund	33,940		(33,940)	0
Devolved Services	55,726			55,726
Allotments	4,803			4,803
CPCPP - Cycle Path	3,000			3,000
S106 Fund	116,617		(38,154)	78,463
Jackson Meadow	23,000			23,000
Election	732			732
S106 Miller Homes	215,430		(27,760)	187,670
CIL 2023/24	2,764			2,764
CIL 2024/25	0	42,264		42,264
Equipment Maintenance	7,456			7,456
	744,503	228,888	(116,073)	857,318
TOTAL EARMARKED RESERVES	**744,503**	**228,888**	**(£116,073)**	**857,318**

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

BIDFORD ON AVON PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2025, that:

	Agreed			
	Yes	No*		'Yes' means that this authority:
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.				prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.				made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.				has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.				during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.				considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.				arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.				responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.				disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A	has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chair and Clerk of the meeting where approval was given:

Chair SIGNATURE REQUIRED

Clerk SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 1 – Annual Governance Statement 2024/25

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1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			*prepared its accounting statements in accordance with the Accounts and Audit Regulations.*
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			*made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.*
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.			*has only done what it has the legal power to do and has complied with Proper Practices in doing so.*
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.			*during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.*
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.			*considered and documented the financial and other risks it faces and dealt with them properly.*
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			*arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.*
7. We took appropriate action on all matters raised in reports from internal and external audit.			*responded to matters brought to its attention by internal and external audit.*
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.			*disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.*
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A — *has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.*

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and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chair and Clerk of the meeting where approval was given:

Chair SIGNATURE REQUIRED

Clerk SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2024/25 for

BIDFORD ON AVON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.*
1. Balances brought forward	878634	981105	*Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.*
2. (+) Precept or Rates and Levies	306379	309583	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	145047	136569	*Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.*
4. (-) Staff costs	(65947)	(73825)	*Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.*
5. (-) Loan interest/capital repayments	0	0	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	(283008)	(334259)	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	981105	1069173	*Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).*
8. Total value of cash and short term investments	988546	1094013	*The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March –* ***To agree with bank reconciliation.***
9. Total fixed assets plus long term investments and assets	1458088	1482948	*The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.*
10. Total borrowings	0	0	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		*The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.*
11b. Disclosure note re Trust funds (including charitable)			N/A	*The figures in the accounting statements above exclude any Trust transactions.*

I certify that for the year ended 31 March 2025 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNATURE REQUIRED

Date DD/MM/YYYY

I confirm that these Accounting Statements were approved by this authority on this date:

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chair of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED