

Bidford-on-Avon Parish Council

Statements of Accounts

For the year ended 31 March 2025

Bidford-on-Avon Parish Council

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31 March 2025

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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
		<u>496,152</u>	<u>451,426</u>
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
		<u>408,084</u>	<u>348,955</u>
General Fund			
Balance at 01 April 2024		236,602	215,688
Add: Total Income		<u>496,152</u>	<u>451,426</u>
		732,754	667,114
Deduct: Total Expenditure		<u>408,084</u>	<u>348,955</u>
		324,670	318,159
Transfer (to) Earmarked Reserves	11	(112,815)	(81,557)
General Reserve Balance at 31 March 2025		<u>211,855</u>	<u>236,602</u>

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
		<u>1,107,446</u>		<u>1,007,144</u>
Current Liabilities				
Creditors and income in advance	9	<u>(38,273)</u>		<u>(26,039)</u>
Net Current Assets			1,069,173	981,105
Total Assets Less Current Liabilities			1,069,173	981,105
Total Assets Less Liabilities			<u>1,069,173</u>	<u>981,105</u>
Capital and Reserves				
Earmarked Reserves	11		857,318	744,503
General Reserve			211,855	236,602
			<u>1,069,173</u>	<u>981,105</u>

Signed:



Cllr R. I. Williams
Chairman



Ms E. Uggerloese - BA (Hons.) CiLCA
Responsible Financial Officer

Date:

23/6/25

23/6/2025

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
	<u>51,493</u>	<u>48,164</u>

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
	<u>5,042</u>	<u>4,784</u>

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
	<u>2,585</u>	<u>418</u>

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	2024
	£	£
	Value	Value
At 31 March the following assets were held:		
<u>Freehold Land and Buildings</u>		
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
	<u>471,904</u>	<u>471,904</u>
<u>Vehicles and Equipment</u>		
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
	<u>24,155</u>	<u>24,155</u>
<u>Infrastructure Assets</u>		
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	-
	<u>62,797</u>	<u>55,722</u>

Bidford-on-Avon Parish Council

Notes to the Accounts

31 March 2025

6 Fixed Assets (Cont'd)

	2025	2024
	£	£
	Value	Value
<u>Community Assets</u>		
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.

Bidford-on-Avon Parish Council

Notes to the Accounts

31 March 2025

7 Fixed Assets - Additions and Disposals

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

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	-
	<u>13,433</u>	<u>18,598</u>

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
	<u>38,273</u>	<u>26,039</u>

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			

Bidford-on-Avon Parish Council

Notes to the Accounts

31 March 2025

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

	<u>Balance at</u> <u>01/04/2024</u> £	<u>Contribution</u> <u>to reserve</u> £	<u>Contribution</u> <u>from reserve</u> £	<u>Balance at</u> <u>31/03/2025</u> £
<u>Other Earmarked Reserves</u>				
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
	<u>744,503</u>	<u>228,888</u>	<u>(116,073)</u>	<u>857,318</u>
TOTAL EARMARKED RESERVES	<u>744,503</u>	<u>228,888</u>	<u>(£116,073)</u>	<u>857,318</u>