

Bidford-on-Avon Parish Council

Unaudited Financial Statements

For the year ended 31 March 2026

Bidford-on-Avon Parish Council

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31 March 2026

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Bidford-on-Avon Parish Council

Council Information

31 March 2026

(Information current at 23rd June 2026)

Chairman

Cllr R. I. Williams

Councillors

Cllr P. M. Barry
Cllr Y. P.M. Bloor
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 2026

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 2026

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 is due at 31st March 2028 and any change in contribution rates as a result of that valuation will take effect from 1st April 2029.

Bidford-on-Avon Parish Council
Income and Expenditure Account
31 March 2026

	Notes	2026 £	2025 £
INCOME			
Precept on Principal Authority		374,326	309,583
Agency Services	2	-	5,042
Interest and Investment Income	1	39,723	51,493
Leisure and Recreation		35,832	56,423
Allotments		-	4,376
Cemetery		9,575	10,375
Community Centres		4,345	3,913
Establishment/General Administration		360	6,799
Village Management		4,764	2,814
Grants and Donations		56,210	45,334
		525,135	496,152
EXPENDITURE			
Establishment/General Administration		105,631	103,349
Capital Expenditure	7	8,217	24,860
Operational Expenditure:			
Leisure and Recreation		204,193	182,342
Allotments		8,530	944
Cemetery		20,368	24,909
Highways - Footpaths and Lighting		9,372	132
Community Centres		75	334
Democratic and Civic Activities		365	5,536
Village Management		62,361	49,339
Warm Hub Project		225	1,166
Grants and Donations		25,671	15,173
		445,008	408,084
General Fund			
Balance at 01 April 2025		211,855	236,602
Add: Total Income		525,135	496,152
		736,990	732,754
Deduct: Total Expenditure		445,008	408,084
		291,982	324,670
Transfer (to) Earmarked Reserves	11	(66,956)	(112,815)
General Reserve Balance at 31 March 2026		225,026	211,855

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

Bidford-on-Avon Parish Council

Balance Sheet

31 March 2026

	Notes	2026 £	2026 £	2025 £
Current Assets				
Debtors and prepayments	8	10,609		13,433
Cash at bank and in hand		<u>1,163,270</u>		<u>1,094,013</u>
		1,173,879		1,107,446
Current Liabilities				
Creditors and income in advance	9	<u>(24,579)</u>		<u>(38,273)</u>
Net Current Assets			1,149,300	1,069,173
Total Assets Less Current Liabilities			1,149,300	1,069,173
Total Assets Less Liabilities			<u>1,149,300</u>	<u>1,069,173</u>
Capital and Reserves				
Earmarked Reserves	11		924,274	857,318
General Reserve			<u>225,026</u>	<u>211,855</u>
			<u>1,149,300</u>	<u>1,069,173</u>

Signed:

Cllr R. I. Williams
Chairman

.....

Ms E. Uggerloese - BA (Hons.) CiLCA
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 2026

1 Interest and Investment Income

	2026	2025
	£	£
Interest Income - General Funds	39,723	-
Investment Income	-	51,493
	<u>39,723</u>	<u>51,493</u>

2 Agency Work

During the year the Council undertook no agency work on behalf of other authorities.

Commissioning Authority and Nature of Work

	2026	2025
	£	£
Agency Work Income	-	930
Agency Work Income	-	4,112
	<u>-</u>	<u>5,042</u>

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:

	2026	2025
	£	£
Publicity & Special Events	-	300
Newsletter	115	-
Publicity & Special Events	225	-
Newsletter	100	2,285
	<u>440</u>	<u>2,585</u>

4 Tenancies

During the year the following tenancies were held:

Council as landlord

Tenant	Property	Rent p.a.	Repairing /
		£	Non-Repairing
NONE			

Council as tenant

Landlord	Property	Rent p.a.	Repairing /
		£	Non-Repairing
NONE			

5 Pensions

For the year of account the council's contributions equal 21.00% of employees' pensionable pay.

These contributions will need to decrease to 18.80% in future years so as to provide adequately for known liabilities.

Bidford-on-Avon Parish Council

Notes to the Accounts

31 March 2026

6 Fixed Assets

	2026	2025
	£	£
	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
	<hr/> <hr/>	<hr/> <hr/>
	471,904	471,904
<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
	<hr/> <hr/>	<hr/> <hr/>
	24,155	24,155
<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	7,075
	<hr/> <hr/>	<hr/> <hr/>
	62,797	62,797

Bidford-on-Avon Parish Council

Notes to the Accounts

31 March 2026

6 Fixed Assets (Con' d)

	2026	2025
	£	£
	Value	Value
<u>Community Assets</u>		
Street Lighting Columns	275,798	275,798
Solar & LED Streetlights	13,289	13,289
Street Furniture	37,330	37,330
Big Meadow - Picnic Benches	4,495	4,495
Picnic Tables	182	182
Memorial Bench	12,725	12,725
Skatepark	3,709	3,709
Playground Equipment	372,532	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	3,442
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	6,523	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	8,371
Baxtech Zoom Camera	653	653
Heavy Duty Goals	4,430	4,430
Emergency Throw Bag	2,502	2,502
Gazebos (3)	1,657	1,657
	<hr/>	<hr/>
	932,309	924,092
	<hr/> <hr/>	<hr/> <hr/>
	1,491,165	1,482,948

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 2026

7 Fixed Assets - Additions and Disposals

	2026	2025
	£	£
	Cost	Cost
During the year the following assets were purchased:		
Infrastructure Assets	-	7,075
Community Assets	8,217	17,785
	<u>8,217</u>	<u>24,860</u>

No assets were disposed of during the year.

8 Debtors

	2026	2025
	£	£
VAT Recoverable	9,631	8,438
Prepayments	978	978
Accrued Interest Income	-	4,017
	<u>10,609</u>	<u>13,433</u>

9 Creditors and Accrued Expenses

	2026	2025
	£	£
Trade Creditors	7,565	31,021
Superannuation Payable	22	236
Payroll Taxes and Social Security	13,647	4,234
Accruals	3,345	2,782
	<u>24,579</u>	<u>38,273</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 2026

11 Earmarked Reserves

	Balance at 01/04/2025	Contribution to reserve	Contribution from reserve	Balance at 31/03/2026
	£	£	£	£
Capital Projects Reserves	-	-	-	-
Asset Renewal Reserves	-	-	-	-
Other Earmarked Reserves	857,318	126,129	(59,173)	924,274
Total Earmarked Reserves	857,318	126,129	(59,173)	924,274

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 2026 are set out in detail at Appendix A.

12 Capital Commitments

The council had no capital commitments at 31 March 2026 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 2026

Appendix A

Bidford on Avon Parish Council

Notes to the Accounts

31st March 2026

Schedule of Other Earmarked Reserves

	<u>Balance at</u> <u>01/04/2025</u> £	<u>Contribution</u> <u>to reserve</u> £	<u>Contribution</u> <u>from reserve</u> £	<u>Balance at</u> <u>31/03/2026</u> £
<u>Other Earmarked Reserves</u>				
Rolling Projects Fund	451,440	50,000		501,440
Devolved Services	55,726			55,726
Allotments	4,803			4,803
CPCPP - Cycle Path	3,000			3,000
S106 Fund	78,463	17,231	(31,418)	64,276
Jackson Meadow	23,000			23,000
Election	732	5,000		5,732
S106 Miller Homes	187,670		(27,680)	159,990
CIL 2023/24	2,764			2,764
CIL 2024/25	42,264			42,264
CIL 2025/26	0	6,141		6,141
Russet Way	0	47,757	(75)	47,682
Equipment Maintenance	7,456			7,456
	<u>857,318</u>	<u>126,129</u>	<u>(59,173)</u>	<u>924,274</u>
TOTAL EARMARKED RESERVES	<u>857,318</u>	<u>126,129</u>	<u>(59,173)</u>	<u>924,274</u>