

**Tidworth Town Council**

**Unaudited Financial Statements**

**For the year ended 31 March 2026**

**Tidworth Town Council**

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**31 March 2026**

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**Tidworth Town Council**

**Council Information**

**31 March 2026**

**( Information current at 3rd June 2025 )**

**Mayor**

Cllr C. Webb

**Councillors**

Cllr H. Jones (Deputy Mayor)

Cllr K. Allen

Cllr M. Amin

Cllr C. Daborn

Cllr C. Danso

Cllr A. Edwards

Cllr O. Flower

Cllr P. Hedge

Cllr D. Kofitia

Cllr R. Mason

Cllr S. Musikavanhu

Cllr S. Sela

Cllr T. S. Turner

**Clerk & RFO**

Mrs C. Lovell

**Auditors**

PKF Littlejohn LLP

SBA Team

15 Westferry Circus

Canary Wharf

London

E14 4HD

**Internal Auditors**

Auditing Solutions Limited

Clackerbrook Farm

46 The Common

Bromham

Chippenham

Wiltshire

SN15 2JJ

**Tidworth Town 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 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 (previously reported 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.

**Tidworth Town Council**  
**Statement of Accounting Policies**  
**31 March 2026**

**External Loan Repayments**

The council is not required by the Guide to incorporate external borrowings 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.

**Tidworth Town Council**  
**Income and Expenditure Account**  
**31 March 2026**

|  | Notes | 2026<br>£ | 2025<br>£ |
|--|-------|-----------|-----------|
| <b>INCOME</b>                            |       |           |           |
| Precept on Principal Authority           |       | 577,200   | 577,200   |
| Interest and Investment Income           | 1     | 78,070    | 53,631    |
| Leisure and Recreation                   |       | 1,300     | 1,275     |
| Allotments                               |       | 480       | -         |
| Cemetery                                 |       | 385       | 525       |
| Community Centres                        |       | 140,337   | 50,296    |
| Establishment/General Administration     |       | (6,254)   | 56,080    |
| CIL Receipt                              |       | -         | 954       |
|  |       | 791,518   | 739,961   |
| <br><b>EXPENDITURE</b>                   |       |           |           |
| Establishment/General Administration     |       | 207,320   | 105,610   |
| Capital Expenditure                      | 6     | 169,712   | 89,642    |
| Loan Interest and Capital Repayments     |       | 137,145   | 137,145   |
| Operational Expenditure:                 |       |           |           |
| Leisure and Recreation                   |       | 25,753    | 26,625    |
| Allotments                               |       | 645       | 940       |
| Cemetery                                 |       | 12,112    | 10,812    |
| Highways - Footpaths and Lighting        |       | 20,920    | 15,874    |
| Community Centres                        |       | 219,735   | 92,561    |
| Mayors Charity                           |       | -         | 9,181     |
| Allowable Grants & Donations             |       | 4,249     | 78,386    |
| Community Events                         |       | -         | 43,633    |
|  |       | 797,591   | 610,409   |
| <br><b>General Fund</b>                  |       |           |           |
| Balance at 01 April 2025                 |       | 215,280   | 158,934   |
| Add: Total Income                        |       | 791,518   | 739,961   |
|  |       | 1,006,798 | 898,895   |
| Deduct: Total Expenditure                |       | 797,591   | 610,409   |
|  |       | 209,207   | 288,486   |
| Transfer from/(to) Earmarked Reserves    | 11    | 6,073     | (73,206)  |
| General Reserve Balance at 31 March 2026 |       | 215,280   | 215,280   |

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

**Tidworth Town Council**

**Balance Sheet**

**31 March 2026**

|  | Notes | 2026<br>£        | 2026<br>£        | 2025<br>£        |
|--|-------|------------------|------------------|------------------|
| <b>Current Assets</b>                        |       |                  |                  |                  |
| Debtors and prepayments                      | 8     | 4,312            |                  | 32,568           |
| Cash at bank and in hand                     |       | <u>1,997,504</u> |                  | <u>2,048,377</u> |
|  |       | 2,001,816        |                  | 2,080,945        |
| <b>Current Liabilities</b>                   |       |                  |                  |                  |
| Creditors and income in advance              | 9     | <u>(438,425)</u> |                  | <u>(511,481)</u> |
| <b>Net Current Assets</b>                    |       |                  | 1,563,391        | 1,569,464        |
| <b>Total Assets Less Current Liabilities</b> |       |                  | 1,563,391        | 1,569,464        |
| <b>Total Assets Less Liabilities</b>         |       |                  | <u>1,563,391</u> | <u>1,569,464</u> |
| <b>Capital and Reserves</b>                  |       |                  |                  |                  |
| Earmarked Reserves                           | 11    |                  | 1,348,111        | 1,354,184        |
| General Reserve                              |       |                  | <u>215,280</u>   | <u>215,280</u>   |
|  |       |                  | 1,563,391        | 1,569,464        |

Signed: .....  
Cllr C. Webb  
Mayor

.....  
Mrs C. Lovell  
Responsible Financial Officer

Date: ..... 18/6/26

..... 18<sup>th</sup> Jun 26 .

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

**Tidworth Town Council**

**Notes to the Accounts**

**31 March 2026**

**1 Interest and Investment Income**

|                                 | 2026          | 2025          |
|---------------------------------|---------------|---------------|
|                                 | £             | £             |
| Interest Income - General Funds | 78,070        | 53,631        |
|                                 | <u>78,070</u> | <u>53,631</u> |

**2 Agency Work**

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

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

**3 Pensions**

For the year of account the council's contributions equal 19.70% of employees' pensionable pay. These contributions will decrease to 17.7%, which will provide adequately for future liabilities.

**4 Tenancies**

During the year the following tenancies were held:

**Council as landlord**

| <b>Tenant</b> | <b>Property</b>      | <b>Rent p.a.<br/>£</b> | <b>Repairing /<br/>Non-Repairing</b> |
|---------------|----------------------|------------------------|--------------------------------------|
| Ezra's Cafe   | Cafe in Civic Centre | 8,125.00               | Repairing                            |

**Council as tenant**

| <b>Landlord</b> | <b>Property</b> | <b>Rent p.a.<br/>£</b> | <b>Repairing /<br/>Non-Repairing</b> |
|-----------------|-----------------|------------------------|--------------------------------------|
| NONE            |                 |                        |                                      |

**5 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         |
|-----------------|----------|--------------|
|                 | £        | £            |
| Newsletter      | -        | 968          |
| Council Website | -        | 815          |
|                 | <u>-</u> | <u>1,783</u> |

**Tidworth Town Council**

**Notes to the Accounts**

**31 March 2026**

**6 Fixed Assets - Additions and Disposals**

|  | <b>2026</b>    | <b>2025</b>   |
|--|----------------|---------------|
|  | <b>£</b>       | <b>£</b>      |
|  | <b>Cost</b>    | <b>Cost</b>   |
| During the year the following assets were purchased: |                |               |
| Operational Land and Buildings                       | -              | 60,435        |
| Vehicles and Equipment                               | 13,343         | 29,207        |
| Infrastructure Assets                                | 1,049          | -             |
| Community Assets                                     | 155,320        | -             |
| Other Assets   | -              | -             |
|  | <u>169,712</u> | <u>89,642</u> |

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

**7 Fixed Assets**

|   | <b>2026</b>      | <b>2025</b>      |
|---|------------------|------------------|
|   | <b>£</b>         | <b>£</b>         |
|   | <b>Value</b>     | <b>Value</b>     |
| At 31 March the following assets were held: |                  |                  |
| <b><u>Freehold Land and Buildings</u></b>   |                  |                  |
| Mortuary Chapel                             | 355,325          | 355,325          |
| New Community Centre (Development)          | 7,375,099        | 7,375,099        |
| Sports Ground & Skate Park                  | 177,581          | 177,581          |
| Humber Lane Allotments                      | 7,870            | 7,870            |
|   | <u>7,915,875</u> | <u>7,915,875</u> |
| <b><u>Vehicles and Equipment</u></b>        |                  |                  |
| Community Centre Furniture & Fittings       | 234,441          | 234,441          |
| Computer & Other Office Equipment           | 12,143           | 12,143           |
| Play Equipment                              | 177,809          | 177,809          |
| Defibrillator                               | 1,800            | 1,800            |
| Upholstered Seat Pads                       | 6,271            | -                |
| Cat Ladders                                 | 2,797            | -                |
| Foldable stage                              | 4,068            | -                |
| cover & stair                               | 22               | -                |
| Paper Towel Dispenser                       | 177              | -                |
| Floating Shelves                            | 8                | -                |
| RetroTime Wall Clock                        |                  |                  |
|   | <u>439,536</u>   | <u>426,193</u>   |

**Tidworth Town Council**

**Notes to the Accounts**

**31 March 2026**

| <b>7 Fixed Assets (cont'd)</b>              | <b>2026</b>      | <b>2025</b>      |
|---|------------------|------------------|
|   | <b>£</b>         | <b>£</b>         |
|   | <b>Value</b>     | <b>Value</b>     |
| <b><u>Infrastructure Assets</u></b>         |                  |                  |
| Public Seats (12)                           | 5,963            | 5,963            |
| Gates & Fencing                             | 12,332           | 12,332           |
| Bus Shelters (10)                           | 25,176           | 25,176           |
| Noticeboards & Signs                        | 8,167            | 8,167            |
| Security Lighting                           | 3,214            | 3,214            |
| Litter bins                                 | 1,096            | 668              |
| Cemetery Extension                          | 8,480            | 8,480            |
| Trinity View Bus Shelter                    | 1,898            | 1,898            |
| Bus Shelter (St Geroges Road)               | 3,837            | 3,837            |
| Grit Bins                                   | 894              | 894              |
| SAM/SID - Speed Devices                     | 6,897            | 6,897            |
| Waterproof Benches                          | 621              | -                |
|   | <b>78,575</b>    | <b>77,526</b>    |
| <b><u>Community Assets</u></b>              |                  |                  |
| Land at Ordnance Road                       | 34,140           | 34,140           |
| Civic Regalia                               | 1,993            | 1,993            |
| Play Area at Connolly Way                   | 1                | 1                |
| Tidworth Civilian Cemetery                  | 1                | 1                |
| Connolly Way and Shepherd Street Play Areas | 2                | 2                |
| Manor Rise Play Areas x 2                   | 1                | 1                |
| Cabling Works                               | 2,245            | -                |
| Flagpole                                    | 310              | -                |
| Structural Engineering Package              | 1,750            | -                |
| PD Role Associated Fees                     | 768              | -                |
| My Tenders Pro                              | 949              | -                |
| Principal Designer Role                     | 3,500            | -                |
| Aircorn                                     | 37,753           | -                |
| IT Monitoring System                        | 11,824           | -                |
| External Store fees                         | 5,925            | -                |
| Civic Centre Build                          | 280              | -                |
| Fire Stopping Works                         | 2,408            | -                |
| Cover Material and equipment                | 47,778           | -                |
| Digger Hire & Fuel                          | 2,000            | -                |
| Labour for Allotments                       | 8,000            | -                |
| Water Supply Install                        | 1,632            | -                |
| Labour for Allotments                       | 17,000           | -                |
| Play systems                                | 7,839            | -                |
| Supply and Install E                        | 3,360            | -                |
|   | <b>191,459</b>   | <b>36,138</b>    |
|   | <b>8,625,445</b> | <b>8,455,732</b> |

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

**Tidworth Town Council**

**Notes to the Accounts**

**31 March 2026**

**8 Debtors**

|                 | <b>2026</b>  | <b>2025</b>   |
|-----------------|--------------|---------------|
|                 | <b>£</b>     | <b>£</b>      |
| VAT Recoverable | 3,030        | 14,687        |
| Other Debtors   | (1,700)      | (1,300)       |
| Prepayments     | 2,982        | 17,889        |
| Accrued Income  | -            | 1,292         |
|                 | <u>4,312</u> | <u>32,568</u> |

**9 Creditors and Accrued Expenses**

|                 | <b>2026</b>    | <b>2025</b>    |
|-----------------|----------------|----------------|
|                 | <b>£</b>       | <b>£</b>       |
| Trade Creditors | 21,669         | 5,070          |
| Other Creditors | 404,247        | 499,277        |
| Accruals        | 12,509         | 7,134          |
|                 | <u>438,425</u> | <u>511,481</u> |

**10 Loans**

At the close of business on 31 March 2026 the following loans to the council were outstanding:

| <b>Lender</b> | <b>Loan Period</b>      | <b>Amount</b> | <b>Years</b>     |
|---------------|-------------------------|---------------|------------------|
|               |                         | <b>£</b>      | <b>Remaining</b> |
| PWLB PW475288 | 49 Years from July 2022 | 3,820,152.56  | 45               |

**11 Earmarked Reserves**

|                           | <b>Balance at</b> | <b>Contribution</b> | <b>Contribution</b> | <b>Balance at</b> |
|---------------------------|-------------------|---------------------|---------------------|-------------------|
|                           | <b>01/04/2025</b> | <b>to reserve</b>   | <b>from reserve</b> | <b>31/03/2026</b> |
|                           | <b>£</b>          | <b>£</b>            | <b>£</b>            | <b>£</b>          |
| Capital Projects Reserves | 497,780           | (43,500)            | (89,686)            | 364,594           |
| Asset Renewal Reserves    | -                 | 100,000             | -                   | 100,000           |
| Other Earmarked Reserves  | 856,404           | 27,347              | (234)               | 883,517           |
| Total Earmarked Reserves  | <u>1,354,184</u>  | <u>83,847</u>       | <u>(89,920)</u>     | <u>1,348,111</u>  |

The Capital Projects Reserves are credited with amounts set aside from revenue to part finance specific projects which are part of the council's capital programme.

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 Contingent Liabilities**

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

**Tidworth Town Council**

**Notes to the Accounts**

**31 March 2026**

**13 Capital Commitments**

The council had no capital commitments at 31 March 2026 not otherwise provided for in these accounts.

**Tidworth Town Council**

**Appendices**

**31 March 2026**

**Appendix A**

**31st March 2026**

**Schedule of Earmarked Reserves**

|  | <u>Balance at</u><br><u>01/04/2025</u> | <u>Contribution</u><br><u>to reserve</u> | <u>Contribution</u><br><u>from reserve</u> | <u>Balance at</u><br><u>31/03/2026</u> |
|--|--|--|--|--|
|  | £                                      | £  | £  | £                                      |
| <b><u>Capital Projects Reserve</u></b> |  |  |  |  |
| Civic Centre Sinking Fund              |  | 150,000.00                               | (50,000)                                   | 100,000                                |
| New Community Centre Fund              | 257,780                                |  | (83,186)                                   | 174,594                                |
| Sports Ground Development              | 6,500                                  |  | (6,500)                                    | 0                                      |
| Other Developments                     | 233,500                                | 50,000                                   | (93,500)                                   | 190,000                                |
|  | <u>497,780</u>                         | <u>200,000</u>                           | <u>(233,186)</u>                           | <u>464,594</u>                         |
| <b><u>Other Earmarked Reserves</u></b> |  |  |  |  |
| Community Centre Revenue Fund          | 0                                      |  |  | 0                                      |
| Christmas Lights                       | 13,983                                 |  |  | 13,983                                 |
| Projects                               | 184,540                                |  |  | 184,540                                |
| Play Areas                             | 85,281                                 |  | (234)                                      | 85,047                                 |
| Play Equipment                         | 55,000                                 |  |  | 55,000                                 |
| Website                                | 3,176                                  | 11,000                                   |  | 14,176                                 |
| Clerks Gratuity                        | 0                                      |  |  | 0                                      |
| Elections                              | 4,000                                  |  |  | 4,000                                  |
| Community Events                       | 19,725                                 | 10,275                                   |  | 30,000                                 |
| Maintenance Fund                       | 125,293                                |  |  | 125,293                                |
| Newsletter                             | 5,000                                  |  |  | 5,000                                  |
| Section 106 Receipts                   | 159,122                                |  |  | 159,122                                |
| CIL 2018/19                            | 454                                    |  |  | 454                                    |
| CIL 2019/20                            | 3,663                                  |  |  | 3,663                                  |
| CIL 2020/21                            | 5,994                                  |  |  | 5,994                                  |
| CIL 2021/22                            | 2,086                                  |  |  | 2,086                                  |
| CIL 2022/23                            | 1,735                                  |  |  | 1,735                                  |
| CIL 2023/24                            | 954                                    |  |  | 954                                    |
| S106 Side Agreement                    | 55,415                                 |  |  | 55,415                                 |
| Skate Park/ Sports Pitches             | 21,883                                 |  |  | 21,883                                 |
| Utilities and Servicing                | 23,500                                 | 6,072                                    |  | 29,572                                 |
| Rolling Capital                        | 85,600                                 |  |  | 85,600                                 |
| Total Other Earmarked Reserves         | <u>856,404</u>                         | <u>27,347</u>                            | <u>(234)</u>                               | <u>883,517</u>                         |
| <b>TOTAL EARMARKED RESERVES</b>        | <u><u>1,354,184</u></u>                | <u><u>227,347</u></u>                    | <u><u>(233,420)</u></u>                    | <u><u>1,348,111</u></u>                |