

**Annual Return Statement of Accounts**

	2017-18 Last Year £	2018-19 This Year £	Variance %
1 Balances brought forward	1,049,039	1,438,545	37.13%
2 (+) Annual Precept	282,463	337,031	19.32%
3 (+) Total other receipts	260,093	26,507	-89.81%
4 (-) Staff costs	(32,075)	(35,578)	10.92%
(-) Loan interest/capital 5 repayments	-	-	
6 (-) Total other payments	(120,975)	(198,257)	63.88%
7 (=) Balances carried forward	1,438,545	1,568,247	9.02%
8 Total Cash & Investments	1,393,828	1,568,924	12.56%
9 Total Fixed assets*	890,494	950,495	6.74%
10 Total Borrowings	-	-	

Reconciliation of boxes 7 and 8

Box 7 as above	1,438,545	1,568,247
Add creditors	11,978	18,322
Deduct debtors	(56,695)	(17,645)
As box 8 above	1,393,828	1,568,924

**Tidworth Town Council**

**Unaudited Financial Statements**

**For the year ended 31 March 2019**

**Tidworth Town Council**

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**31 March 2019**

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**Tidworth Town Council**

**Council Information**

**31 March 2019**

( Information current at 28th May 2019 )

**Mayor**

Cllr M. Connolly

**Councillors**

Cllr B Pratt (Deputy Mayor)

Cllr S. Anderton

Cllr N Arch

Cllr A. Birch

Cllr A. Connolly

Cllr S Fell

Cllr R. Gregory

Cllr P. Hedge

Cllr H. Jones

Cllr E. O'Connell

Cllr G. Paine

Cllr A. Sharlott

Cllr M. Shepherd

Cllr S Slater

Cllr D Wright

Cllr C. Woodward

**Clerk & RFO**

Mrs C Lovell

**Auditors**

PKF Littlejohn LLP

SBA Team

1 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 2019**

**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.

**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.

**Tidworth Town Council**  
**Statement of Accounting Policies**  
**31 March 2019**

**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 at 31st March 2022 and any change in contribution rates as a result of that valuation will take effect from 1st April 2023.



**Tidworth Town Council**  
**Income and Expenditure Account**  
**31 March 2019**

	Notes	2019 £	2018 £
<b>INCOME</b>			
Precept on Principal Authority		337,031	282,463
Capital Grants		2	241,619
Interest and Investment Income	1	1,309	526
Cemetery		180	900
Community Centres		23,344	15,910
Establishment/General Administration		1,218	1,138
CIL Receipt		454	-
		363,538	542,556
 <b>EXPENDITURE</b>			
Establishment/General Administration		76,731	70,736
S137 Expenditure	6	15,228	19,132
Capital Expenditure	7	60,001	1,548
Operational Expenditure:			
Leisure and Recreation		15,274	12,578
Cemetery		5,132	8,639
Highways - Footpaths and Lighting		12,712	4,195
Community Centres		29,610	18,629
Allowable Grants & Donations		2,000	-
Community Events		17,148	17,593
		233,836	153,050
 <b>General Fund</b>			
Balance at 01 April 2018		145,781	144,797
Add: Total Income		363,538	542,556
		509,319	687,353
Deduct: Total Expenditure		233,836	153,050
		275,483	534,303
Transfer (to) Earmarked Reserves	11	(109,650)	(388,522)
General Reserve Balance at 31 March 2019		165,833	145,781

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*The notes on pages 8 to 11 form part of these accounts.*

**Tidworth Town Council**

**Balance Sheet**

**31 March 2019**

	Notes	2019 £	2019 £	2018 £
<b>Current Assets</b>				
Debtors and prepayments	9	17,645		56,695
Cash at bank and in hand		<u>1,568,924</u>		<u>1,393,828</u>
		1,586,569		1,450,523
<b>Current Liabilities</b>				
Creditors and income in advance	10	<u>(18,322)</u>		<u>(11,978)</u>
<b>Net Current Assets</b>			<u>1,568,247</u>	<u>1,438,545</u>
<b>Total Assets Less Current Liabilities</b>			<u>1,568,247</u>	<u>1,438,545</u>
<b>Total Assets Less Liabilities</b>			<u><u>1,568,247</u></u>	<u><u>1,438,545</u></u>
<b>Capital and Reserves</b>				
Earmarked Reserves	11		1,402,414	1,292,764
General Reserve			<u>165,833</u>	<u>145,781</u>
			<u>1,568,247</u>	<u>1,438,545</u>

Signed: .....

Cllr M. Connolly

Mayor

.....

Mrs C Lovell

Responsible Financial Officer

Date: .....

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*The notes on pages 8 to 11 form part of these accounts.*



**Tidworth Town Council**

**Notes to the Accounts**

**31 March 2019**

**1 Interest and Investment Income**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Interest Income - General Funds	1,309	526
	<u>1,309</u>	<u>526</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 20.40% of employees' pensionable pay. These contributions will decrease to 20.10%, in future years.

**4 Tenancies**

During the year the following tenancies were held:

**Council as landlord**

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

**Council as tenant**

<b>Landlord</b>	<b>Property</b>	<b>Rent p.a. £</b>	<b>Repairing / 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:

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Newsletter	4,904	2,440
Council Web Site	2,914	5,392
	<u>7,818</u>	<u>7,832</u>

**Tidworth Town Council**

**Notes to the Accounts**

**31 March 2019**

**6 S.137 Expenditure**

Section 137 of the Local Government Act 1972 (as amended) enabled the council to spend up to the product of £7.86 (year ended 31 March 2018 - £7.57) per head on the electoral roll in any one year for the benefit of people in its area on activities or projects not specifically authorised by other powers.

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
The total amount of available for this purpose was	44,472	32,059
Expenditure was incurred for the following purposes:		
Grant - Castledown Radio	6,500	9,600
Holy Trinity Church	1,096	1,560
SPLASH	1,004	-
Tidworth Explorer Scouts	300	-
Tidworth Over 60s Club	600	600
Tidworth Community Area Partners	2,400	2,000
Tot Group	640	-
Tidworth Rainbows	-	444
Tidworth Rangers	-	500
Tidworth Titans Inline Hockey Team	-	1,028
Tidworth Mens Shed	-	700
Armed Forces Day	-	2,700
Tidworth Brownies	752	-
Decibelles Community Choir	600	-
Tidworth Teenage Cafe	936	-
TI Jackson Mayors Charity	400	-
	<u>15,228</u>	<u>19,132</u>

It should be noted that grants to bodies such as the Citizen's Advice Bureau are made under other specific legal powers and so are not included in the above figures.

**7 Fixed Assets - Additions and Disposals**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
	<b>Cost</b>	<b>Cost</b>
During the year the following assets were purchased:		
Vehicles and Equipment	59,999	-
Infrastructure Assets	-	1,548
Community Assets	2	-
	<u>60,001</u>	<u>1,548</u>

No assets were disposed of during the year.

**Tidworth Town Council**

**Notes to the Accounts**

**31 March 2019**

**8 Fixed Assets**

	2019 £ Value	2018 £ Value
At 31 March the following assets were held:		
<b>Freehold Land and Buildings</b>		
Community Centre	337,007	337,007
Mortuary Chapel	355,325	355,325
New Community Centre (Development)	40,873	40,873
Sports Ground Development (Leasehold)	2,532	2,532
	<u>735,737</u>	<u>735,737</u>
<b>Vehicles and Equipment</b>		
Community Centre Furniture & Fittings	9,994	9,994
Computer & Other Office Equipment	9,111	9,111
Play Equipment	84,762	24,763
Hearing Loop System	1,871	1,871
Community Centre CCTV	5,000	5,000
Defibrillator	1,800	1,800
	<u>112,538</u>	<u>52,539</u>
<b>Infrastructure Assets</b>		
Public Seats (12)	5,963	5,963
Gates & Fencing	6,242	6,242
Bus Shelters (10)	25,176	25,176
Noticeboards & Signs	6,167	6,167
Security Lighting	3,214	3,214
Litterbins	668	668
Cemetery Extension	8,480	8,480
Trinity View Bus Shelter	1,898	1,898
Bus Shelter (St Geroges Road)	3,837	3,837
Buggy Shelter	3,544	3,544
Grit Bins	894	894
	<u>66,083</u>	<u>66,083</u>
<b>Community Assets</b>		
Land at Ordnance Road	34,140	34,140
Civic Regalia	1,993	1,993
Play Area at Connolly Way	1	-
Tidworth Civilian Cemetery	1	-
Play Areas x 2 (Gifted)	2	-
	<u>36,137</u>	<u>36,133</u>
	<u>950,495</u>	<u>890,492</u>

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 2019**

**9 Debtors**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Trade Debtors	9,410	52,831
VAT Recoverable	3,730	2,698
Other Debtors	3,596	-
Prepayments	909	1,166
	<u>17,645</u>	<u>56,695</u>

**10 Creditors and Accrued Expenses**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Trade Creditors	624	4,975
Other Creditors	-	82
Payroll Taxes and Social Security	175	-
Accruals	17,523	6,921
	<u>18,322</u>	<u>11,978</u>

**11 Earmarked Reserves**

	<b>Balance at</b>	<b>Contribution</b>	<b>Contribution</b>	<b>Balance at</b>
	<b>01/04/2018</b>	<b>to reserve</b>	<b>from reserve</b>	<b>31/03/2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Capital Projects Reserves	641,933	160,382	-	802,315
Asset Renewal Reserves	-	-	-	-
Other Earmarked Reserves	650,831	15,974	(66,706)	600,099
Total Earmarked Reserves	<u>1,292,764</u>	<u>176,356</u>	<u>(66,706)</u>	<u>1,402,414</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 2019 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.

**13 Capital Commitments**

The council had no other capital commitments at 31 March 2019 not otherwise provided for in these accounts.

**Tidworth Town Council****Notes to the Accounts****31st March 2019****Schedule of Earmarked Reserves**

	<u>Balance at</u> <u>01/04/2018</u>	<u>Contribution</u> <u>to reserve</u>	<u>Contribution</u> <u>from reserve</u>	<u>Balance at</u> <u>31/03/2019</u>
	£	£	£	£
<b>Capital Projects Reserve</b>				
New Community Centre Fund	641,933	160,382		802,315
	<u>641,933</u>	<u>160,382</u>	<u>0</u>	<u>802,315</u>
<b>Other Earmarked Reserves</b>				
Community Centre Revenue Fund	57,321			57,321
Christmas Lights	13,983			13,983
Projects	87,556			87,556
Play Equipment	47,116	2,884		50,000
Website	3,176			3,176
Clerks Gratuity	11,179	5		11,184
Elections	4,000			4,000
Community Events	6,750	3,250		10,000
Maintenance Fund	23,822	7,381	(6,707)	24,496
Newsletter	3,000	2,000		5,000
Section 106 Receipts	392,928		(59,999)	332,929
CIL 2018/19		454		454
Total Other Earmarked Reserves	<u>650,831</u>	<u>15,974</u>	<u>(66,706)</u>	<u>600,099</u>
<b>TOTAL EARMARKED RESERVES</b>	<u>1,292,764</u>	<u>176,356</u>	<u>(66,706)</u>	<u>1,402,414</u>