

**BROUGHTON GIFFORD PARISH COUNCIL**

**STATEMENT OF  
ACCOUNTS  
&  
FINANCIAL  
REPORT**



**31<sup>ST</sup> MARCH 2025**

**BROUGHTON GIFFORD PARISH COUNCIL**

**End of Year Accounts 31<sup>st</sup> March 2025**

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*Prepared by Karen Spence – Clerk & Responsible Finance Officer*

BROUGHTON GIFFORD PARISH COUNCIL

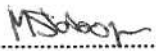
Receipts and Payments Summary  
Year ended 31st March 2025

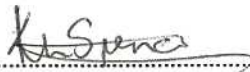
(Previous) Year ended 31st March 2024		Year ended 31st March 2025
£62,062.82	Balance brought forward 1st April 2024	£58,076.31
£28,158.37	Add: Total Receipts	£25,524.41
£32,144.88	Less: Total Payments	£20,487.62
<u>£58,076.31</u>	Balance carried forward 31st March 2023	<u>£63,113.10</u>

These Cumulative Funds are represented  
by:-

£8,156.44	Community A/C (Current) No: 1758885 at Lloyds	£12,636.38
£49,919.87	Instant Access A/C(Deposit)No: 3408288 at Lloyds	£50,476.72
<u>£58,076.31</u>		<u>£63,113.10</u>

Signed:

  
.....  
Chairman

  
.....  
Responsible Finance Officer

Date:

14/5/2025  
.....

14/5/2025  
.....

Itemised Receipts and Payments Account  
Year ended 31st March 2025

(Previous) Year ended 31st March 2024	Receipts	Year ended 31st March 2025
18,190.59	Precepts:            General	18,190.59
1,368.00	Burial	1,358.00
1,710.00	Burial Ground	1,918.00
434.92	Wayleaves	605.12
525.99	Other receipts:        Interest	556.85
-	Grants	-
3,775.07	Sundry	993.80
930.66	Credit overpaid Ins.	NIL
-	Section 106 refund	-
-	BG Cricket Club:     Stone Barn Utilities	-
1,223.14	VAT Recovered	1,902.05
£28,158.37		25,524.41
Payments		
10,525.96	General Admin:        Staff Costs	6,555.15
1,000.00	WFH allowance	999.96
1,134.70	Tax & NI	2,002.32
455.89	Pension costs	NIL
287.88	Phone costs	310.44
828.00	CiLCA & other SLCC training	NIL
792.00	Audit fee	600.00
NIL	Stationary, stamps, and admin	-
402.60	Payroll costs	360.00
174.04	Adverts	NIL
2,886.48	Other	561.63
-	Section 106 Payments	-
-	Highways schemes	-
-	Tree planting	-
-	Loans/Capital Spending	-
-	Agency Services	-
-	Asset Purchases	-
1,100.00	Grants	400.00
154.00	Running costs:        Village Hall hire	154.00
1,861.32	Insurance	1,165.76
518.44	Subscriptions	760.73
-	General Repairs	-
2,432.41	General maintenance	912.68
216.00	Website	216.00
470.00	Grass cutting	300.00
NIL	Cemetery Water Costs	281.48
2,140.00	Cemetery Maintenance	2,745.00
280.00	Play Area Maintenance	405.00
-	Burial Ground	-
3,360.00	Defibrillator contract (4 years)	Nil
622.19	Stone Barn Utilities	478.77
161.41	Stone Barn Maintenance	-
341.56	Stone Barn Expenses	1,278.70
-	VAT on Payments	-
£32,144.88		20,487.62

BROUGHTON GIFFORD PARISH COUNCIL

Reserves as at  
31st March 2025

Solar Farm money

Grants - Major projects	£2,000.00
Stone Barn	£34,973.88
Cemetery	£1,000.00
Bus shelter	£1,300.00
Defib costs	£4,000.00
	<u>£43,273.88</u>

RESERVES

Elections	£1,500.00
Contingency Fund	£5,702.84
	<u>£7,202.84</u>
	<u>£50,476.72</u>

**Broughton Gifford Parish Council**  
**Monthly figures - 2024-2025**  
**Figures exclude VAT**

All reserves

**Payments**

	April This year	May This year	June This year	July This year	August This year	September This year	October This year	November This year	December This year	January This year	February This year	March This year	TOTAL This year
<b>Other Payments</b>													
WFH allowance	83	83	0	167	0	167	83	0	167	83	83	83	1,000
TOTAL Other Payments	83	83	0	167	0	167	83	0	167	83	83	83	1,000
<b>Staff Costs</b>													
Salary	485	485	0	971	0	1,110	555	0	1,263	485	485	716	6,555
Tax and NI	0	0	513	0	0	435	0	501	0	0	553	0	2,002
Pension	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL Staff Costs	485	485	513	971	0	1,545	555	501	1,263	485	1,038	716	8,557
<b>Fees and Subscriptions</b>													
Subscriptions and Member Insurance	144	0	310	0	0	0	0	35	60	0	0	150	699
Insurance	0	1,166	0	0	0	0	0	0	0	0	0	0	1,166
TOTAL Fees and Subscriptions	144	1,166	310	0	0	0	0	35	60	0	0	150	1,865
<b>Discretionary payments</b>													
Grants	0	0	0	0	0	0	0	150	0	0	250	0	400
TOTAL Discretionary payments	0	0	0	0	0	0	0	150	0	0	250	0	400
<b>Infrastructure</b>													
Grass cutting	50	50	0	0	0	50	0	50	0	0	0	50	250
Cemetery maintenance	610	305	0	610	305	305	305	0	0	0	0	305	2,745
Play area maintenance	90	45	0	90	45	45	45	0	0	0	0	45	405
Cemetery - one off jobs	0	0	0	0	0	0	0	0	0	0	0	0	0
Cemetery water costs	211	0	0	0	0	0	0	0	59	0	0	0	270
Stone Barn expenses	0	0	0	0	0	1,044	13	0	0	0	17	0	1,074
Stone Barn maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0
General maintenance	0	0	0	0	0	595	50	146	0	47	0	25	862
Stone Barn Utilities	17	26	28	151	36	25	0	18	128	19	0	19	467
TOTAL Infrastructure	978	426	28	851	386	2,064	412	214	187	66	17	443	6,073
<b>Administration</b>													
Audit fees	0	500	0	0	0	0	0	0	0	0	0	0	500
Mobile phone costs	22	22	22	22	22	22	22	17	22	26	22	22	259
Adverts	0	0	0	0	0	0	0	0	0	0	0	0	0
Website	0	0	0	180	0	0	0	0	0	0	0	0	180
Village Hall hire	154	0	0	0	0	0	0	0	0	0	0	0	154
Payroll costs	0	60	0	0	0	60	0	60	0	0	120	0	300
Miscellaneous	0	78	11	8	0	110	266	0	10	0	0	4	486
Training	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL Administration	176	660	33	209	22	192	288	77	31	26	142	26	1,879
TOTAL Payments	1,867	2,819	883	2,198	408	3,967	1,338	977	1,708	660	1,530	1,418	19,774

**Receipts**

	April This year	May This year	June This year	July This year	August This year	September This year	October This year	November This year	December This year	January This year	February This year	March This year	TOTAL This year
<b>Other Receipts</b>													
Cemetery fees	0	0	374	101	0	226	187	462	0	106	0	462	1,918
Grants	0	0	0	0	0	0	1,358	0	0	0	0	0	1,358
Wayleaves	0	0	429	0	0	0	0	176	0	0	0	0	605
Miscellaneous Receipts	0	825	169	0	0	0	0	0	0	0	0	0	994
VAT Repayments	0	0	0	0	0	1,902	0	0	0	0	0	0	1,902
Interest	52	53	57	52	50	43	41	45	39	43	44	39	557
TOTAL Other Receipts	52	879	1,029	153	50	2,171	1,586	684	39	149	44	501	7,334
<b>Precept</b>													
Precept	9,095	0	0	0	0	9,095	0	0	0	0	0	0	18,191
TOTAL Precept	9,095	0	0	0	0	9,095	0	0	0	0	0	0	18,191
TOTAL Receipts	9,147	879	1,029	153	50	11,266	1,586	684	39	149	44	501	25,524

## BROUGHTON GIFFORD PARISH COUNCIL

Prepared by Karen Spence - Clerk and Responsible Financial Officer

### BROUGHTON GIFFORD PARISH COUNCIL

#### SUPPORTING STATEMENT

For End of Year Accounts 31<sup>st</sup> March 2025

#### 1. Assets

Assets are defined as all items of land, buildings, vehicles, plant and equipment with a considered value per item of more than £50

The Parish Council holds the following assets

Date of Purchase	Description	Location/Comment	Cost or value £
1902	Cemetery	Opposite St Mary's Church	1.00
1952	Broughton Common	Giff (Sir Charles Hobhouse)	1.00
1952	Norrington Common	Giff (Sir Charles Hobhouse)	1.00
1952	Norrington Green	Giff (Sir Charles Hobhouse)	1.00
1955	2.5% Consolidated Stock	Certificate held at Loyds, Chippenham	15.44
1955	Block built Bus Shelter	Opposite The Fox	100.00
2023	Flagpole	Adjacent to War memorial	1,105.00
1999	Brook Green	Acquired by prescription	1.00
1999	War Memorial with land	Acquired by prescription	1.00
2016	Wrought iron hand safety railings	At steps leading to St Mary's Church & footway	750.00
2016	Snow Plough with hydraulic adjustment	Held and insured for road use at Church Farm, The Street.	3,156.00
2016	2 grit bins and 4 sand bins	Various	1,170.00
2018	Laptop	Held at the clerks' home	375.00
2018	Projector	Held in the village hall	260.00
2019	Playground equipment	Curtis Orchard Play Area	55,773.00
2020	Red telephone box	The common	1.00
2020	Red telephone box	Norrington Common	1.00
2021	Wooden tree guards	The common	710.00
2021	Metal tree guards	Newleaze open space	490.00
2022	Village nameplate	Entrances to village	624.40
2022	Mobile phone	Clerks address	1.00
2000	Stone Barn	Gift from Kenneth Anderson	133,936.00
2007	Office equipment – filing cabinet & case	Held ??	85.00
1992	Polycarbonate modern Bus Shelter	Opposite War memorial, Melksham lane	1,451.00
Giff 2017	Litter pickers	Stone Barn	200.00
Post 1945	Bronze Plaque	Mounted on War memorial	2,575.00
unknown	Red brick shed	Cemetery	1.00
Unknown	Tap shelter	Cemetery	50.00
Unknown	Iron railings	Cemetery	350.00
Unknown	Path	Cemetery	1.00
Unknown	Street sign	Willow Crescent	1.00
Unknown	Street sign	Willow Crescent	1.00
Unknown	Railings	Brook Green	1.00
Unknown	Railings	The Street, nr the Methodist church	1.00
Various	Noticeboards (6)	Various locations	600.00
Various	Bench seats (13)	Various locations	1,500.00

**TOTAL ASSETS HELD**

**£ 205,290.84**

1 bench seat de-commissioned due to state of repair in March 24 (this will be replaced). Nominal value of 13 benches remaining has not been altered.

## 2. Borrowings.

At close of business on 31<sup>st</sup> March 2025 no loans to the Council were outstanding.

## 3. Leases

The Council does not have any leases.

## 4. Tenancies

During 2022/23 the Parish Council has let the Stone Barn to the Cricket Club, subject to the Cricket Club meeting the running cost (water and electricity). This arrangement continues.

## 5. Outstanding Debts

At 31<sup>st</sup> March 2025 the Council was due to reclaim £714.00 VAT for the year 2024/25. A claim for this will be submitted before the end of May 2025.

In addition to this, the Council has not yet reclaimed the Stone Barn running costs (as outlined at 4. Above under Stone Barn Utilities/Stone Barn Expenses). This is in the total amount of £496.65 and an invoice has now been issued.

**TOTAL Debts Outstanding £1210.65**

## 6. Community Benefit

In 2015 the Council received £56,000 and £53,000 in 2018 in funds on behalf of the village, in respect of the Solar Farm. The total remaining stood at £43273.88 at 31<sup>st</sup> March 2025. This has been allocated as follows:

Grants - Major projects	£2,000.00
Stone Barn	£34,973.88
Cemetery	£1,000.00
Bus shelter	£1,300.00
Defib costs	£4,000.00
	<hr/>
	£43,273.88

## 7. Credits Outstanding

At the end of the financial year 2024/25 there were no amounts due from the Council to creditors.

## 8. Transparency Code requirement

The Local Authority and Accountability Act 2014 set out a new Audit framework for local and public authorities. Smaller authorities were subject to a new Transparency Code, with effect from 1<sup>st</sup> April 2015 that requires additional information, including details of all items of expenditure above £100.

Payments of more than £100 made during the year ended 31<sup>st</sup> March 2024 are detailed below, excluding grant-aid (see paragraph 9 below). Amounts are shown net of VAT, as where this is charged, it is recoverable.

DATE	PURPOSE OF EXPENDITURE	AMOUNT (Net)
<b>GROUPED ANNUAL PAYMENTS</b> (Paid in instalments over year)		
01/04/2024	Cemetery Maintenance Contract (Paid monthly Apr (x2) – Oct 2022 9 instalments of £350.00)	£3,150
01/04/2024	Newleaze Grass Cutting Contract (£50 per cut - as and when appropriate)	£250
01/04/2024	Annual salary for Clerk/R.F.O. (incl. Office Allowance)	£7,555.11
01/04/2024	HMRC – tax & national insurance	£2,002.32
01/04/2024	Nest – Clerk Pension Payments	NIL
01/04/2024	Payroll Service Provision (Quarterly Invoice)	£300.00

<b>OTHER PAYMENTS</b>		
17/04/2024	Village hall hire	£154.00
17/04/2024	Wessex Water - Cemetery standpipe	£211.00
17/04/2024	SLCC - Membership Subscription	£144.00
29/05/2024	Clear Councils - Liability Insurance	£1,165.76
29/05/2024	Internal auditing services	£500.00
25/06/2024	Wiltshire/National Association of Local Clerks – annual subscription	£309.78
26/07/2024	Website hosting costs	£180.00
19/09/2024	Legal Fees - Stone Barn Land Registry	£1,044.00
19/09/2024	Tree Services - Cherry Tree Felling	£595.00
17/10/2024	External Auditing Services	£210.00
25/03/2025	SLCC - Membership Subscription (2025/26)	£150.00

## 9. Section 137 payments

For 2024/25, Section 137 of the Local Government Act enabled parish councils to spend up to £11.10 per head of electorate for the benefit of people, in the area of activities not specifically authorised by other powers. The total amount the Parish Council could spend on Section 137 payments for 2024/25 was £8158.50 - based on 735 residents registered to vote (£6951.00 in 2023/24).

For the financial year ending 31<sup>st</sup> March 2025, the following Section 137 payments were made.

DATE	Payee and Nature of payment	Value
02/09/2024	Historical Tithe record restoration	£101.00
25/11/2024	Grant aid payment - friendship club	£150.00
28/11/2024	Tony Cooper - Maintance expenses (Footpath Map and War Memorial Improvements)	£146.02
25/02/2025	Grant aid payment - Broughton Gifford Magazine	£250.00

**Total Section 137 Payment** **£647.02**

**10. Major Grants**

No major grants were applied for in the year ended 31<sup>st</sup> March 2025.

**11. Agency Work**

The Parish Council is not currently engaged in agency work.

**12. Advertising and Publicity**

In 2015 the Council set up its own website. The costs associated with hosting this site for 2024/25 were £216.00. The Council has placed no chargeable adverts for which in local newspapers/village magazines during 2024/25.

**Total Advertising and Publicity** **£216.00**

**13. Members' Allowances**

The Council currently does not pay the Chairman or members any allowances. The Parish Council re-imburses members for any expenses incurred, subject to the Council authorising a claim form.

**14. Superannuation**

For the year ended 31<sup>st</sup> March 2024 the Council's Superannuation contributions were £NIL. As the current Clerk is contracted for less weekly hours it has not yet been necessary for enrolment into the pension scheme.

**Total Superannuation** **£NIL**

Signed M. Stacey  
Council Chair

[Signature]  
Finance Officer

Date 14/5/2025

14/5/2025