

**BROUGHTON GIFFORD PARISH COUNCIL**

**STATEMENT OF  
ACCOUNTS  
&  
FINANCIAL  
REPORT**



**31<sup>ST</sup> MARCH 2026**

**BROUGHTON GIFFORD PARISH COUNCIL**

**End of Year Accounts 31<sup>st</sup> March 2026**

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

BROUGHTON GIFFORD PARISH COUNCIL

Receipts and Payments Summary  
Year ended 31st March 2026

(Previous) Year ended 31st March 2025		Year ended 31st March 2026
£58,076.31	Balance brought forward 1st April 2024	£63,113.10
£25,524.41	Add: Total Receipts	£25,424.05
£20,487.62	Less: Total Payments	<u>£23,932.93</u>
<u>£63,113.10</u>	Balance carried forward 31st March 2023	<u>£64,604.22</u>

These Cumulative Funds are represented  
by:-

£12,636.38	Community A/C (Current) No: 1758885 at Lloyds	£13,784.45
£50,476.72	Instant Access A/C(Deposit)No: 3408288 at Lloyds	£50,819.77
<u>£63,113.10</u>		<u>£64,604.22</u>

Signed:

  
.....  
Chairman

  
.....  
Responsible Finance Officer

Date:

13/05/2024  
.....

13/05/2026  
.....

## Broughton Gifford Parish Council

Detailed accounts for 2025-2026

### Receipts

Last year		This year TOTAL
	Other Receipts	
1,918.00	Cemetery fees	1,503.00
1,358.00	Grants	1,358.00
605.12	Wayleaves	
993.80	Miscellaneous Receipts	2,390.15
1,902.05	VAT Repayments	714.00
556.85	Interest	343.05
<u>7,333.82</u>	TOTAL Other Receipts	<u>6,308.20</u>
	Precept	
18,190.59	Precept	19,115.85
<u>18,190.59</u>	TOTAL Precept	<u>19,115.85</u>
25,524.41	TOTAL Receipts	<u>25,424.05</u>

### Payments

Last year		This year TOTAL
	Other Payments	
999.96	WFH allowance	999.96
<u>999.96</u>	TOTAL Other Payments	<u>999.96</u>
	Staff Costs	
6,555.15	Salary	7,476.45
2,002.32	Tax and NI	2,643.83
-	Pension	112.67
<u>8,557.47</u>	TOTAL Staff Costs	<u>10,232.95</u>
	Fees and Subscriptions	
760.73	Subscriptions and Memberships	397.18
1,165.76	Insurance	1,413.82
<u>1,926.49</u>	TOTAL Fees and Subscriptions	<u>1,811.00</u>
	Discretionary payments	
400.00	Grants	807.63
<u>400.00</u>	TOTAL Discretionary payments	<u>807.63</u>
	Infrastructure	
300.00	Grass cutting	240.00
2,745.00	Cemetery maintenance	2,440.00
405.00	Play area maintenance	360.00
-	Cemetery - one off jobs	-
281.48	Cemetery water costs	36.34
1,278.70	Stone Barn expenses	-
-	Stone Barn maintenance	230.00
912.68	General maintenance	2,778.35
478.77	Stone Barn Utilities	382.28
<u>6,401.63</u>	TOTAL Infrastructure	<u>6,466.97</u>
	Administration	
600.00	Audit fees	792.00
310.44	Mobile phone costs	330.24
-	Adverts	-
216.00	Website	230.40
154.00	Village Hall hire	168.00
360.00	Payroll costs	354.00
561.63	Miscellaneous	1,739.78
-	Training	-
<u>2,202.07</u>	TOTAL Administration	<u>3,614.42</u>
20,487.62	TOTAL Payments	<u>23,932.93</u>

### Movement in balances

5,036.79	Excess of receipts over payments	1,491.12
<u>63,113.10</u>	Opening balance	<u>63,113.10</u>
	Closing balance	<u>64,604.22</u>
	Bank accounts	
12,636.38	Day to Day	13,784.45
50,476.72	Solar Farm and Reserves	50,819.77
<u>63,113.10</u>	TOTAL bank balances	<u>64,604.22</u>

BROUGHTON GIFFORD PARISH COUNCIL

Reserves as at  
31st March 2026

Solar Farm money	
Grants - Major projects	£2,000.00
Stone Barn	£35,316.93
Cemetery	£1,000.00
Bus shelter	£1,300.00
Defib costs	£4,000.00
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	£43,616.93
RESERVES	
Elections	£1,500.00
Contingency Fund	£5,702.84
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	£7,202.84
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	£50,819.77

**Broughton Gifford Parish Council**  
**Monthly figures - 2025-2026**  
**Figures exclude VAT**

**Payments**

	April	May	June	July	August	September	October	November	December	January	February	March	TOTAL
	This year	This year	This year	This year	This year	This year	This year	This year	This year	This year	This year	This year	This year
<b>Other Payments</b>													
WFH allowance	83	83	83	83	0	83	167	0	167	83	83	83	1,000
<b>TOTAL Other Payments</b>	<b>83</b>	<b>83</b>	<b>83</b>	<b>83</b>	<b>0</b>	<b>83</b>	<b>167</b>	<b>0</b>	<b>167</b>	<b>83</b>	<b>83</b>	<b>83</b>	<b>1,000</b>
<b>Staff Costs</b>													
Salary	485	658	572	572	0	572	1,143	0	1,396	693	693	693	7,476
Tax and NI	0	491	0	672	0	0	672	0	0	0	809	0	2,644
Pension	0	0	0	0	0	0	0	0	46	0	33	33	113
<b>TOTAL Staff Costs</b>	<b>485</b>	<b>1,149</b>	<b>572</b>	<b>1,244</b>	<b>0</b>	<b>655</b>	<b>1,815</b>	<b>0</b>	<b>1,442</b>	<b>693</b>	<b>1,536</b>	<b>726</b>	<b>10,233</b>
<b>Fees and Subscriptions</b>													
Subscriptions and Member Insurance	0	331	0	0	0	0	0	0	0	0	0	0	331
TOTAL Fees and Subscriptions	0	331	1,414	0	0	0	0	0	0	0	0	0	1,745
<b>Discretionary payments</b>													
Grants	0	0	0	0	0	0	188	0	620	0	0	0	808
<b>TOTAL Discretionary payments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>188</b>	<b>0</b>	<b>620</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>808</b>
<b>Infrastructure</b>													
Grass cutting	0	50	0	0	100	0	0	0	80	0	0	0	230
Cemetery maintenance	305	305	305	305	0	610	305	0	0	0	0	305	2,440
Play area maintenance	45	45	45	45	0	90	45	0	0	0	0	45	360
Cemetery - one off jobs	0	0	0	0	0	0	0	0	0	0	0	0	0
Cemetery water costs	0	0	0	0	0	0	0	0	0	30	0	0	30
Stone Barn expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
Stone Barn maintenance	0	0	0	0	0	0	0	0	0	230	0	0	230
General maintenance	0	0	0	0	0	0	0	0	40	0	0	0	2,315
Stone Barn Utilities	19	27	36	112	38	34	16	10	19	19	17	20	367
<b>TOTAL Infrastructure</b>	<b>369</b>	<b>427</b>	<b>386</b>	<b>500</b>	<b>138</b>	<b>734</b>	<b>366</b>	<b>10</b>	<b>138</b>	<b>279</b>	<b>17</b>	<b>2,608</b>	<b>5,973</b>
<b>Administration</b>													
Audit fees	0	450	0	0	0	0	210	0	0	0	0	0	660
Mobile phone costs	23	23	23	23	23	23	23	23	23	23	0	46	275
Adverts	0	0	0	0	0	0	0	0	0	0	0	0	0
Website	0	0	0	0	0	0	192	0	0	0	0	0	192
Village Hall hire	0	168	0	0	0	0	0	0	0	0	0	0	168
Payroll costs	0	0	0	0	120	0	0	0	55	0	0	120	295
Miscellaneous	4	296	4	4	4	4	318	4	715	83	56	116	1,605
Training	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL Administration</b>	<b>27</b>	<b>937</b>	<b>27</b>	<b>27</b>	<b>143</b>	<b>27</b>	<b>743</b>	<b>27</b>	<b>793</b>	<b>105</b>	<b>56</b>	<b>282</b>	<b>3,196</b>
<b>TOTAL Payments</b>	<b>965</b>	<b>2,927</b>	<b>2,482</b>	<b>1,854</b>	<b>280</b>	<b>1,416</b>	<b>3,278</b>	<b>37</b>	<b>3,160</b>	<b>1,161</b>	<b>1,692</b>	<b>3,700</b>	<b>22,954</b>

**Receipts**

	April	May	June	July	August	September	October	November	December	January	February	March	TOTAL
	This year	This year	This year	This year	This year	This year	This year	This year	This year	This year	This year	This year	This year
<b>Other Receipts</b>													
Cemetery fees	150	0	0	0	0	250	0	0	0	0	0	1,103	1,503
Grants	0	0	1,358	0	0	0	0	0	0	0	0	0	1,358
Wayleaves	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	0	0	0	0	0	0	0	0	0	0	2,390	0	2,390
VAT Repayments	0	0	0	0	0	0	0	0	0	714	0	0	714
Interest	41	35	34	29	32	28	25	27	24	26	23	19	343
<b>TOTAL Other Receipts</b>	<b>191</b>	<b>35</b>	<b>1,392</b>	<b>29</b>	<b>32</b>	<b>278</b>	<b>25</b>	<b>27</b>	<b>24</b>	<b>740</b>	<b>2,413</b>	<b>1,122</b>	<b>6,308</b>
<b>Precept</b>													
Precept	9,558	0	0	0	0	9,558	0	0	0	0	0	0	19,116
<b>TOTAL Precept</b>	<b>9,558</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,558</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,116</b>
<b>TOTAL Receipts</b>	<b>9,749</b>	<b>35</b>	<b>1,392</b>	<b>29</b>	<b>32</b>	<b>9,836</b>	<b>25</b>	<b>27</b>	<b>24</b>	<b>740</b>	<b>2,413</b>	<b>1,122</b>	<b>25,424</b>

## 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 2026

#### 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	Gift (Sir Charles Hobhouse)	1.00
1952	Norrington Common	Gift (Sir Charles Hobhouse)	1.00
1952	Norrington Green	Gift (Sir Charles Hobhouse)	1.00
1955	2.5% Consolidated Stock	Certificate held at Lloyds, Chippenham	15.44
1955	Block built Bus Shelter	Opposite The Fox	100.00
Pre 1999	Finger Posts	Various locations (nominal value)	3.00
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	54,770.00
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 & Gates	Entrances to village	1,624.40
2022	Mobile phone	Clerks address	1.00
2024	Footpath Map/Stand	Common	85.00
2000	Stone Barn	Gift from Kenneth Anderson	133,936.00
2007	Office equipment – filing cabinet & case	Village Hall Committee Room	85.00
1992	Polycarbonate modern Bus Shelter	Opposite War memorial, Melksham lane	1,451.00
Gift 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 (14)	Various locations	1,500.00
<b>TOTAL ASSETS HELD</b>			<b>£ 205,375.84</b>

1 new bench seat (red) provided by BHF as part of a campaign. Nominal value of 14 benches remaining has not been altered.

## 2. Borrowings.

At close of business on 31<sup>st</sup> March 2026 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 2026 the Council was due to reclaim £979.22 VAT for the year 2025/265. A claim for this will be submitted before the end of June 2026.

In addition to this, the Council is yet to receive Stone Barn running costs (as outlined at 4. above under Stone Barn Utilities/Stone Barn Expenses). This is now outstanding for 2024/25 (£495.96) and 2025/26 (£367.22). The 2024/25 amount has remained outstanding due to an oversight and the Council is currently working with the Cricket Club to resolve this matter.

**TOTAL Debts Outstanding £1842.40**

## 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 £43616.93 at 31<sup>st</sup> March 2026. This has been allocated as follows:

Grants - Major projects	£2,000.00
Stone Barn	£35,316.93
Cemetery	£1,000.00
Bus shelter	£1,300.00
Defib costs	£4,000.00
	<hr/>
	£43,616.93

## 7. Credits Outstanding

At the end of the financial year 2025/26 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 2026 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 (Paid in instalments over year)</b>		
01/04/2025	Cemetery Maintenance Contract (Paid monthly Apr – Oct 25 & March 26 10 instalments of £350.00)	£2,800
01/04/2025	Newleaze Grass Cutting Contract (£50 per cut - as and when appropriate)	£230
01/04/2025	Annual salary for Clerk/R.F.O. (incl. Office Allowance)	£8,476.45
01/04/2025	HMRC – tax & national insurance	£2,643.83
01/04/2025	Nest – Clerk Pension Payments	£112.67
01/04/2025	Payroll Service Provision (Quarterly Invoice)	£295.00

<b>OTHER PAYMENTS</b>		
06/05/2025	Village hall hire - for full year 2024/25	£168.00
06/05/2025	Wiltshire/National Association of Local Clerks – annual subscription	£330.98
21/05/2025	Internal auditing services	£450.00
02/06/2025	Clear Councils - Liability Insurance	£1,413.82
02/10/2025	Website hosting costs	£192.00
15/10/2025	External Auditing Services	£210.00
03/12/2025	Wiltshire Council - Highways Improvements	£300.00
03/12/2025	Wiltshire Council - Election and Candidate costs	£340.00
20/03/2026	JACs UK - repair of village gates	£240.00
20/03/2026	Clerk Travel Expenses x 3 months	£112.05
19/09/2024	Tree Services - Cemetery Willow Felling	£1,890.00

## 9. Section 137 payments

For 2025/26, 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 2025/26 was £8147.40 – based on 731 residents registered to vote (£8114.10 in 2024/25).

For the financial year ending 31<sup>st</sup> March 2026, the following Section 137 payments were made.

