**Unaudited Financial Statements** 

For the year ended 31 March 2019

# **Table of Contents**

# 31 March 2019

	Page
Table of Contents	2
Council Information	3
Statement of Accounting Policies	4
Receipts and Payments	5
Notes to the Accounts	6
1 Interest and Investment Income	6
2 Agency Work	6
3 Publicity	6
4 Tenancies	6
5 Pensions	6
6 Fixed Assets	7
7 Fixed Assets - Additions and Disposals	8
8 Earmarked Reserves	8
9 Capital Commitments	8
10 Contingent Liabilities	8

# **Council Information**

# 31 March 2019

(Information current at 11th June 2019)

### Chairman

Cllr A-C. Buxton

### Councillors

Cllr Y. Jacklin (Vice Chairman)

Cllr R. Booth
Cllr A. Brindle
Cllr M. Burn
Cllr L. Evans
Cllr V. Pike
Cllr M. Sayer
Cllr M Penney (Co-opted May 2018)

### Clerk to the Council

Mrs Ruth Davies

## Auditors

PKF Littlejohn 1 Westferry Circus Canary Wharf London E14 4HD

### **Internal Auditors**

Auditing Solutions Limited Clackerbrook Farm 46 The Common Bromham Chippenham Wiltshire SN15 2JJ

### **Statement of Accounting Policies**

### 31 March 2019

#### **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).

If the cost is not known then the assets are reported at their earliest known insurance values which serves as a best estimate of value. This is in line with the requirements of the Accounts and Audit Regulations.

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 8.

### **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 2019 and any change in contribution rates as a result of that valuation will take effect from 1st April 2020.

# **Receipts and Payments**

# 31 March 2019

RecEIPTS           Precept Income         136,118         12,361           Council Tax Support Grant         4,912         776           Capital Receipts and Grants         1         270         158           Interest and Investment Income         1         270         158           Recreation Ground & Open Spaces         9,712         3,623           Allotments         1,471         1,036           Cemetery         20,588         25,70           Christmas Celebration         2         20,580           Grants and Donations         30,450         -           Rent Received         23,319         7,040           Grants and Donations         2,253         2,822           WAT on Receipts and VAT Refunds         14,228         8,848           Borough In Bloom         2,253         2,822           VAT on Receipts and VAT Refunds         3         71,149         19,923           Grants and Donations         5.29         4,00         4,00           Capital Expenditure         7         10,305         4,02           PAYMENTS         1         1,01         4,02           Establishment/General Administration         3         71,149         1,29 <th></th> <th>Notes</th> <th>2019 £</th> <th>2018 £</th>		Notes	2019 £	2018 £
Contail Tax Support Grant         4,912         776           Capital Receipts and Grants         16,807         17,81           Interest and Investment Income         1         270         158           Recreation Ground & Open Spaces         9,712         3,623           Allotments         14,71         1,036           Cemetery         20,580         25,270           Christmac Celebration         20,70         1,040           Grants and Donations         30,450         -           Rent Received         23,719         7,083           Borough In Bloom         2,253         2,422           VAT on Receipts and VAT Refunds         14,228         8,848           Borough In Bloom         2,50         4,000           Grants and Donations         5         9         400           Capital Expenditure         7         10,305         4020           Operational Expenditure         7         10,305         4020           Capital Expenditure	RECEIPTS			
Capital Receipts and Grants   16,807   17,781   Interest and Investment Income   1   270   3,632   3,632   3,632   3,633   3,633   3,633   3,633   3,633   3,635   3				
Interest and Investment Income   1   270   158   Recreation Ground & Open Spaces   9,712   3,623   Cemetery   20,580   25,270   Christmas Celebration   227     Establishment/General Administration   30,450     Rent Received   23,719   7,083   Rent Received   23,719   7,083   Rorough In Bloom   2,253   2,422   VAT on Receipts and VAT Refunds   14,228   8,848   Rorough In Bloom   3   71,149   129,923   Crants and Donations   3   71,149   129,923   Crants and Donations   3   71,149   129,923   Crants and Donations   529   400   Capital Expenditure   7   10,305   4,020   Capital Expenditure   7   10,305   Capital Exp			•	
Recreation Ground & Open Spaces         9,12         3,623           Allotments         1,471         1,038         25,270           Cemetery         20,580         25,270           Christmas Celebration         227         -           Establishment/General Administration         -         10,400           Grants and Donations         30,450         2,000           Rent Received         23,719         7,083           Borough In Bloom         2,253         2,422           VAT on Receipts and VAT Refunds         3         71,149         129,923           Grants and Donations         5         9         400           Capital Expenditure         7         10,305         4020           Operational Expenditure         7         10,305         4020           Operational Expenditure         971         714         129,923           Grants and Donations         5         9         400         20         400         20         400         20         400         20         20         400         20         20         400         20         20         40         20         20         20         40         20         20         40         20 <td< td=""><td>1 1</td><td></td><td>•</td><td></td></td<>	1 1		•	
Allotments		1		
Centerty         20,580         25,270           Christmas Celebration         227         -           Establishment/General Administration         30,450         -           Rent Received         23,719         7,083           Borough In Bloom         22,53         2,422           VAT on Receipts and VAT Refunds         41,228         8,848           260,747         198,760           PAYMENTS           Establishment/General Administration         3         71,149         129,923           Grants and Donations         529         400           Capital Expenditure         7         10,305         4,020           Operational Expenditure         7         10,305         4,020           Operational Expenditure         971         714           Centerty         4,907         1,479           Christmas Celebration         7,150         2,388           Civic         66         1,745           Civic         7,509         7,538           Borough In Bloom         7,509         7,538           VAT on Payments         4,007         1,749           Add: Total Income         260,747         198,760           Bolance at 01 April				
Christmas Celebration         227           Establishment/General Administration         - 10,400           Grants and Donations         30,450         -           Rent Received         23,719         7,083           Borough In Bloom         2,253         2,422           VAT on Receipts and VAT Refunds         14,228         8,848           Expenditure         - 108,000         108,000           Establishment/General Administration         3         71,149         129,923           Grants and Donations         529         400           Capital Expenditure         7         10,305         4,020           Operational Expenditure         7         10,305         4,020           Operational Expenditure         971         714         1,016         1,016         1,016         1,016         1,016         1,016         1,010         1,01				
Establishment/General Administration         30,450         -           Rent Received         23,719         7,082           Borough In Bloom         2,253         2,422           VAT on Receipts and VAT Refunds         14,228         8,848           260,747         198,760           PAYMENTS           Establishment/General Administration         3         71,149         129,923           Grants and Donations         529         400           Capital Expenditure         7         10,305         40,20           Operational Expenditure         971         714           Recreation Ground & Open Spaces         61,951         19,016           Allotments         971         714           Christmas Celebration         7,150         2,388           Civic         626         1,745           Borough In Bloom         7,509         7,538           VAT on Payments         7,509         7,538           VAT on Payments         40,016         45,497           Add: Total Income         260,747         198,760           Deduct: Total Expenditure         179,143         179,900           Transfer (to) Earmarked Reserves         8         6,570         62,341				25,270
Grants and Donations         30,450         7,083         Rent Received         23,719         7,083         2,0253         2,2425         3,2425         8,484         8,484         260,747         198,760         198,760         260,747         198,760         20,000         198,760         20,000         198,760         20,000<			227	-
Rent Received Borough In Bloom         23,719         7,083           VAT on Receipts and VAT Refunds         1,223         2,422           VAT on Receipts and VAT Refunds         14,228         8,484           260,747         198,760           PAYMENTS           Establishment/General Administration         3         71,149         129,223           Grants and Donations         529         400           Capital Expenditure         7         10,305         4,020           Operational Expenditure         7         10,305         4,020           Operational Expenditure         971         714           Allotments         971         714           Cemetery         4,907         1,479           Christmas Celebration         7,150         2,88           Civic         7,509         7,538           Borough In Bloom         7,509         7,538           VAT on Payments         14,046         12,677           Balance at 01 April 2018         40,016         45,497           Add: Total Income         260,747         198,760           Deduct: Total Expenditure         179,143         179,900           Transfer (to) Earmarked Reserves         8			-	10,400
Borough In Bloom         2,253         2,422           VAT on Receipts and VAT Refunds         14,228         8,848           PAYMENTS         260,747         198,760           Establishment/General Administration         3         71,149         129,923           Grants and Donations         529         400           Capital Expenditure         7         10,305         4,020           Operational Expenditure:         8         61,951         19,016           Allotments         97,1         714 <t< td=""><td></td><td></td><td>•</td><td>-</td></t<>			•	-
VAT on Receipts and VAT Refunds         14,228 (26,747) (198,760)           PAYMENTS           Establishment/General Administration         3 (71,149) (129,923)           Grants and Donations         529 (400) (400)           Capital Expenditure         7 (10,305) (4,020)           Operational Expenditure:         8 (61,951) (19,016 (19,51) (19,0			•	-
PAYMENTS         260,747         198,760           Establishment/General Administration         3         71,149         129,923           Grants and Donations         529         4,00           Capital Expenditure         7         10,305         4,020           Operational Expenditure:         8         61,951         19,016           Recreation Ground & Open Spaces         61,951         7,14           Allotments         971         7,14           Cemetery         4,907         1,479           Christmas Celebration         7,150         2,388           Civic         626         1,745           Borough In Bloom         7,509         7,538           VAT on Payments         14,046         12,677           Balance at 01 April 2018         40,016         45,497           Add: Total Income         260,747         198,760           Deduct: Total Expenditure         179,143         179,900           Deduct: Total Expenditure         179,143         179,900           Transfer (to) Earmarked Reserves         8         63,570         (24,341)           General Fund Balance at 31 March 2019         58,050         40,016           Other Earmarked Reserves         122,697				
PAYMENTS           Establishment/General Administration         3         71,149         129,923           Grants and Donations         529         400           Capital Expenditure         7         10,305         4,020           Operational Expenditure:         8         61,951         19,016           Recreation Ground & Open Spaces         61,951         19,016           Allotments         971         714           Cemetery         4,907         1,479           Christmas Celebration         7,150         2,388           Civic         626         1,745           Borough In Bloom         7,509         7,538           VAT on Payments         14,046         12,677           Balance at 01 April 2018         40,016         45,497           Add: Total Income         260,747         198,760           Deduct: Total Expenditure         179,143         179,900           Deduct: Total Expenditure         179,143         179,900           Transfer (to) Earmarked Reserves         8         (63,570)         (24,341)           General Fund Balance at 31 March 2019         58,050         40,016           Other Earmarked Reserves         122,697         59,127	VAT on Receipts and VAT Refunds		14,228	8,848
Establishment/General Administration         3         71,149         129,923           Grants and Donations         529         400           Capital Expenditure         7         10,305         4,020           Operational Expenditure:         8         61,951         19,016           Recreation Ground & Open Spaces         971         714           Allotments         971         7,147           Cemetery         4,907         1,479           Christmas Celebration         7,150         2,388           Civic         626         1,745           Borough In Bloom         7,509         7,538           VAT on Payments         14,046         12,677           179,143         179,900           General Fund           Balance at 01 April 2018         40,016         45,497           Add: Total Income         260,747         198,760           300,763         244,257           Deduct: Total Expenditure         179,143         179,900           Transfer (to) Earmarked Reserves         8         63,570         (24,341)           General Fund Balance at 31 March 2019         58,050         40,016           Other Earmarked Reserves         180,747         9		-	260,747	198,760
Establishment/General Administration         3         71,149         129,923           Grants and Donations         529         400           Capital Expenditure         7         10,305         4,020           Operational Expenditure:         8         61,951         19,016           Recreation Ground & Open Spaces         971         714           Allotments         971         7,147           Cemetery         4,907         1,479           Christmas Celebration         7,150         2,388           Civic         626         1,745           Borough In Bloom         7,509         7,538           VAT on Payments         14,046         12,677           179,143         179,900           General Fund           Balance at 01 April 2018         40,016         45,497           Add: Total Income         260,747         198,760           300,763         244,257           Deduct: Total Expenditure         179,143         179,900           Transfer (to) Earmarked Reserves         8         63,570         (24,341)           General Fund Balance at 31 March 2019         58,050         40,016           Other Earmarked Reserves         180,747         9	PAYMENTS			
Grants and Donations       529       400         Capital Expenditure       7       10,305       4,020         Operational Expenditure:       Recreation Ground & Open Spaces       61,951       19,016         Allotments       971       714         Cemetery       4,907       1,479         Christmas Celebration       7,150       2,388         Civic       626       1,745         Borough In Bloom       7,509       7,538         VAT on Payments       14,046       12,677         Total Income       260,747       198,760         Add: Total Income       260,747       198,760         Add: Total Income       260,747       198,760         Deduct: Total Expenditure       179,143       179,900         Transfer (to) Earmarked Reserves       8       (63,570)       (24,341)         General Fund Balance at 31 March 2019       58,050       40,016         Other Earmarked Reserves       122,697       59,127         180,747       99,143         Cumulative Funds Represented by:         Bank Deposit and Current Accounts       180,747       99,143		3	71.149	129,923
Capital Expenditure       7       10,305       4,020         Operational Expenditure:       Recreation Ground & Open Spaces       61,951       19,016         Allotments       971       71         Cemetery       4,907       1,479         Christmas Celebration       7,150       2,388         Civic       626       1,745         Borough In Bloom       7,509       7,538         VAT on Payments       14,046       12,677         Total Fund       260,747       198,760         Balance at 01 April 2018       40,016       45,497         Add: Total Income       260,747       198,760         Deduct: Total Expenditure       179,143       179,900         Transfer (to) Earmarked Reserves       8       (63,570)       (24,341)         General Fund Balance at 31 March 2019       58,050       40,016         Other Earmarked Reserves       122,697       59,127         180,747       99,143         Cumulative Funds Represented by:         Bank Deposit and Current Accounts       180,747       99,143			•	
Operational Expenditure:         Recreation Ground & Open Spaces         61,951         19,016           Allotments         971         714           Cemetery         4,907         1,479           Christmas Celebration         7,150         2,388           Civic         626         1,745           Borough In Bloom         7,509         7,538           VAT on Payments         14,046         12,677           Balance at 01 April 2018         40,016         45,497           Add: Total Income         260,747         198,760           Deduct: Total Expenditure         179,143         179,900           Transfer (to) Earmarked Reserves         8         (63,570)         (24,341)           General Fund Balance at 31 March 2019         58,050         40,016           Other Earmarked Reserves         122,697         59,127           Cumulative Funds Represented by:         180,747         99,143           Bank Deposit and Current Accounts         180,747         99,143		7		
Recreation Ground & Open Spaces         61,951         19,016           Allotments         971         714           Cemetery         4,907         1,479           Christmas Celebration         7,150         2,388           Civic         626         1,745           Borough In Bloom         7,509         7,538           VAT on Payments         14,046         12,677           Balance at 01 April 2018         40,016         45,497           Add: Total Income         260,747         198,760           Deduct: Total Expenditure         179,143         179,900           Transfer (to) Earmarked Reserves         8         (63,570)         (24,341)           General Fund Balance at 31 March 2019         58,050         40,016           Other Earmarked Reserves         122,697         59,127           Tumulative Funds Represented by:         180,747         99,143           Bank Deposit and Current Accounts         180,747         99,143			- 7	,
Allotments       971       714         Cemetery       4,907       1,479         Christmas Celebration       7,150       2,388         Civic       626       1,745         Borough In Bloom       7,509       7,538         VAT on Payments       14,046       12,677         To Payments       40,016       45,497         Add: Total Income       260,747       198,760         Add: Total Income       179,143       179,900         Deduct: Total Expenditure       179,143       179,900         Transfer (to) Earmarked Reserves       8       (63,570)       (24,341)         General Fund Balance at 31 March 2019       58,050       40,016         Other Earmarked Reserves       122,697       59,127         Cumulative Funds Represented by:       180,747       99,143			61,951	19,016
Cemetery       4,907       1,479         Christmas Celebration       7,150       2,388         Civic       626       1,745         Borough In Bloom       7,509       7,538         VAT on Payments       14,046       12,677         General Fund         Balance at 01 April 2018       40,016       45,497         Add: Total Income       260,747       198,760         Deduct: Total Expenditure       179,143       179,900         Transfer (to) Earmarked Reserves       8       (63,570)       (24,341)         General Fund Balance at 31 March 2019       58,050       40,016         Other Earmarked Reserves       122,697       59,127         Cumulative Funds Represented by:       180,747       99,143         Bank Deposit and Current Accounts       180,747       99,143			•	
Christmas Celebration         7,150         2,388           Civic         626         1,745           Borough In Bloom         7,509         7,538           VAT on Payments         14,046         12,677           179,143         179,900           General Fund Balance at 01 April 2018         40,016         45,497           Add: Total Income         260,747         198,760           300,763         244,257           Deduct: Total Expenditure         179,143         179,900           Transfer (to) Earmarked Reserves         8         (63,570)         (24,341)           General Fund Balance at 31 March 2019         58,050         40,016           Other Earmarked Reserves         122,697         59,127           Cumulative Funds Represented by:         180,747         99,143           Bank Deposit and Current Accounts         180,747         99,143				1,479
Civic       626       1,745         Borough In Bloom       7,509       7,538         VAT on Payments       14,046       12,677         Transfer (to) Earmarked Reserves       40,016       45,497         Add: Total Income       260,747       198,760         300,763       244,257         Deduct: Total Expenditure       179,143       179,900         Transfer (to) Earmarked Reserves       8       (63,570)       (24,341)         General Fund Balance at 31 March 2019       58,050       40,016         Other Earmarked Reserves       122,697       59,127         180,747       99,143         Cumulative Funds Represented by:       180,747       99,143	· · · · · · · · · · · · · · · · · · ·		•	
VAT on Payments       14,046       12,677         179,143       179,900         General Fund       Balance at 01 April 2018       40,016       45,497         Add: Total Income       260,747       198,760         Deduct: Total Expenditure       179,143       179,900         Transfer (to) Earmarked Reserves       8       (63,570)       (24,341)         General Fund Balance at 31 March 2019       58,050       40,016         Other Earmarked Reserves       122,697       59,127         180,747       99,143         Cumulative Funds Represented by:         Bank Deposit and Current Accounts       180,747       99,143	Civic		626	
VAT on Payments       14,046       12,677         179,143       179,900         General Fund       Balance at 01 April 2018       40,016       45,497         Add: Total Income       260,747       198,760         Deduct: Total Expenditure       179,143       179,900         Transfer (to) Earmarked Reserves       8       (63,570)       (24,341)         General Fund Balance at 31 March 2019       58,050       40,016         Other Earmarked Reserves       122,697       59,127         180,747       99,143         Cumulative Funds Represented by:         Bank Deposit and Current Accounts       180,747       99,143	Baraugh In Bloom		7 509	7 538
General Fund         Balance at 01 April 2018       40,016       45,497         Add: Total Income       260,747       198,760         Deduct: Total Expenditure       179,143       179,900         Transfer (to) Earmarked Reserves       8       (63,570)       (24,341)         General Fund Balance at 31 March 2019       58,050       40,016         Other Earmarked Reserves       122,697       59,127         Itany       180,747       99,143         Cumulative Funds Represented by:       180,747       99,143         Bank Deposit and Current Accounts       180,747       99,143			•	
General Fund         Balance at 01 April 2018       40,016       45,497         Add: Total Income       260,747       198,760         300,763       244,257         Deduct: Total Expenditure       179,143       179,900         121,620       64,357         Transfer (to) Earmarked Reserves       8       (63,570)       (24,341)         General Fund Balance at 31 March 2019       58,050       40,016         Other Earmarked Reserves       122,697       59,127         180,747       99,143         Cumulative Funds Represented by:         Bank Deposit and Current Accounts       180,747       99,143	VIII on Laymonto	_		
Add: Total Income       260,747       198,760         300,763       244,257         Deduct: Total Expenditure       179,143       179,900         121,620       64,357         Transfer (to) Earmarked Reserves       8       (63,570)       (24,341)         General Fund Balance at 31 March 2019       58,050       40,016         Other Earmarked Reserves       122,697       59,127         Cumulative Funds Represented by:         Bank Deposit and Current Accounts       180,747       99,143	General Fund	-		
300,763   244,257	Balance at 01 April 2018		40,016	45,497
Deduct: Total Expenditure       179,143       179,900         121,620       64,357         Transfer (to) Earmarked Reserves       8       (63,570)       (24,341)         General Fund Balance at 31 March 2019       58,050       40,016         Other Earmarked Reserves       122,697       59,127         180,747       99,143         Cumulative Funds Represented by:       180,747       99,143	Add: Total Income		260,747	198,760
Transfer (to) Earmarked Reserves 8 (63,570) (24,341)  General Fund Balance at 31 March 2019 58,050 40,016  Other Earmarked Reserves 122,697 59,127  180,747 99,143  Cumulative Funds Represented by:  Bank Deposit and Current Accounts 180,747 99,143		-	300,763	244,257
Transfer (to) Earmarked Reserves       8       (63,570)       (24,341)         General Fund Balance at 31 March 2019       58,050       40,016         Other Earmarked Reserves       122,697       59,127         180,747       99,143         Cumulative Funds Represented by:       180,747       99,143         Bank Deposit and Current Accounts       180,747       99,143	Deduct: Total Expenditure		179,143	179,900
General Fund Balance at 31 March 2019       58,050       40,016         Other Earmarked Reserves       122,697       59,127         180,747       99,143         Cumulative Funds Represented by:       180,747       99,143         Bank Deposit and Current Accounts       180,747       99,143		_	121,620	64,357
Other Earmarked Reserves         122,697         59,127           180,747         99,143           Cumulative Funds Represented by:           Bank Deposit and Current Accounts         180,747         99,143	Transfer (to) Earmarked Reserves	8	(63,570)	(24,341)
Cumulative Funds Represented by: Bank Deposit and Current Accounts  180,747 99,143		-	•	40,016
Cumulative Funds Represented by: Bank Deposit and Current Accounts  180,747 99,143	Other Earmarked Reserves	_	122,697	59,127
Bank Deposit and Current Accounts 180,747 99,143		=	180,747	99,143
180,747 99,143	- · · · · · · · · · · · · · · · · · · ·		180,747	99,143
		=	180,747	99,143

The notes on pages 6 to 8 form part of these accounts.

### **Notes to the Accounts**

## 31 March 2019

### 1 Interest and Investment Income

	2019	2018
	£	£
Interest Income - General Funds	270	158
	270	158

## 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 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:

	2019	2018
	£	£
Newsletter	1,202	1,104
Recruitment Advertising	32	-
	1,234	1,104

### 4 Tenancies

During the year the following tenancies were held:

## Council as landlord

Tenant	Property	Rent p.a.	Repairing / Non-Repairing
D Hazelton & D Appleby	Flat at The Pavilion – Broomhall Lane	15,000	Non-Repairing
Trustees of the Village Hall	Sunningdale Village Hall Trust	1	Repairing

# Council as tenant

Landlord	Property	Rent p.a.	Repairing /
		£	Non-Repairing

None

### **5 Pensions**

For the year of account the council's contributions equal 24.80% of employees' pensionable pay. These contributions will increase to 27.20%, in future years.

# Notes to the Accounts

# 31 March 2019

**6 Fixed Assets** 

o Fixeu Assets	2019 £	2018 £
A4 21 Manak 4k a Callandin a acceptantina kalik	Value	Value
At 31 March the following assets were held:		
Freehold Land and Buildings		
Village Hall	291,320	291,320
Pavilion (Offices and Flat)	297,282	297,282
Refreshment Chalet	11,119	11,119
Recreation Ground Drainage Works	10,323	10,323
Garage and Carport	16,788	16,788
	626,832	626,832
Vehicles and Equipment		
Office Equipment	7,312	6,076
Grounds Maintenance Equipment	9,899	9,899
Play Equipment	195,312	195,312
Sports Equipment	1,124	1,124
Van	5,800	5,800
Christmas Lights	20,594	20,594
In Bloom flower furniture	1,299	1,299
Re-cycling Bins (x3)	1,036	1,036
John Deere Mower	7,800	7,800
Xmas Lights	6,614	_
	256,790	248,940
Infrastructure Assets		
Cemetery Gates	1,500	1,500
Gates and Fences	5,455	3,000
Notice Boards and Bus Shelter	16,914	16,914
Benches tables and chairs	18,505	18,505
Flag Pole and Drinking Fountain	1,243	1,243
Cemetery Paths	12,500	12,500
Cricket Cage	-	1,322
Community Garden	8,527	8,527
Planters	3,070	3,070
Surface For Rocking Horse	1,242	1,242
Tennis Courts: Lighting and Floodlights	56,863	56,863
Defribulator	1,775	1,775
Path across field	6,250	6,250
Bridge across brook	4,182	4,182
	138,026	136,893
Community Assets		
War Memorial	1	1
Chairman's Badge of Office	580	580
Cemetery	1	1
Allotments	1	1
Recreation Ground	1	1
	584	584
	1,022,232	1,013,249

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

## **Notes to the Accounts**

# 31 March 2019

### 7 Fixed Assets - Additions and Disposals

	2019 £	2018 £
	Cost	Cost
During the year the following assets were purchased:		
Operational Land and Buildings	-	-
Vehicles and Equipment	7,850	1,570
Infrastructure Assets	2,455	2,450
Community Assets		
	10,305	4,020

No assets were disposed for proceeds during the year.

## 8 Earmarked Reserves

	Balance at 01/04/2018 £	Contribution to reserve £	Contribution from reserve £	
Capital Projects Reserves	-	-	-	-
Asset Renewal Reserves	-	-	_	-
Other Earmarked Reserves	59,127	90,083	(26,513)	122,697
Total Earmarked Reserves	59,127	90,083	(26,513)	122,697

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.

## **9 Capital Commitments**

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

## 10 Contingent Liabilities

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