



Parish Council

Central Swindon North Parish Council

**Unaudited Financial Statements
For the year ended 31 March 2026**

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Chair

Cllr K Small

Councillors

Cllr M Lucas (Vice Chair)

Cllr J Ballman

Cllr V Bentley

Cllr I Edwards

Cllr P Exell

Cllr A Fernandes

Cllr J Grotzinger

Cllr M Khan

Cllr P Park

Cllr R Patel

Cllr D Patey

Cllr J Rodrigues

Cllr T Smith

Cllr J Yeowell

Parish Manager

Andy Reeves

External Auditors

PKF Littlejohn LLP

SBA Team

15 Westferry Circus

Canary Wharf

London

E14 4HD

Internal Auditor

Andy Beams – Director

Mulberry Local Authority Services Ltd

Registered Office:

Eastgate House

Dogflud Way

Farnham

Surrey

GU9 7UD

Central Swindon North Parish Council
Council Information
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.

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 JPAG. 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) 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) 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 earmarked reserves.

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.

External Loan Repayments

The Council currently holds two Public Works Loans, first loan worth £680,000 since July 2024 which represents the Council's contribution to the new Moredon Sporting Hub, opened in partnership with Swindon Borough Council and the second loan worth £1,250,000 for refurbishment of capital assets.

Reserves

The council maintains certain reserves to meet general and specific future expenditure. The purpose of the council's reserves is explained in note 9.

Interest Income

All interest receipts are credited to income.

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.

Central Swindon North Parish Council
Income and Expenditure Account
31 March 2026

Central Swindon North		
Income and Expenditure Account for Year Ended 31st March 2026		
31st March 2025		31st March 2026
	Income Summary	
1,833,120	Precept	2,156,928
1,833,120	Sub Total	2,156,928
	Operating Income	
801,171	Central Support Costs	25,544
0	Capital Refurb Programme	1,282,536
206,089	Moredon Sports Hub	378,094
65,695	Leisure & Recreation	63,749
500	Play Areas	0
29,083	Consolidated Allotments	32,407
119,387	Pinetrees	95,258
16,793	JMH	14,932
7,815	Reading Rooms	8,920
201,750	Parkside hub / Penhill Bowls	35,836
12,000	M&RC Library Building	12,000
0	MCC Moredon C C	18,829
1,518	Community Development	3,265
5,635	Youth & Disabled Youth	4,894
1,784	Planning & Environment	0
3,302,339	Total Income	4,133,192
	Running Costs	
1,637,104	Central Support Costs	1,780,794
6,673	Capital Refurb Programme	300,150
305,114	Moredon Sports Hub	502,192
82,006	Democratic Representation	119,303
856,517	Leisure & Recreation	125,291
6,155	Play Areas	5,239
17,099	Consolidated Allotments	27,663
41,538	Pinetrees	43,019
16,649	JMH	14,749
6,408	Reading Rooms	1,336
37,889	Community Assets	27,804
89,496	Parkside hub / Penhill Bowls	140,467
646	M&RC Library Building	737
0	MCC Moredon C C	24,807
42,891	Community Development	9,343
7,443	Youth & Disabled Youth	5,211
157,682	Libraries Trust	162,293
11,660	Planning & Environment	8,678
3,322,970	Total Expenditure	3,299,074

Central Swindon North

Income and Expenditure Account for Year Ended 31st March 2026

31st March 2025		31st March 2026
	General Fund Analysis	
275,973	Opening Balance	117,130
3,302,339	Plus : Income for Year	4,133,192
3,578,312		4,250,322
3,322,970	Less : Expenditure for Year	3,299,074
255,342		951,248
138,212	Transfers TO / FROM Reserves	766,220
117,130	Closing Balance	185,028

Central Swindon North Parish Council
Balance Sheet
31 March 2026

20/04/2026

Central Swindon North

18:07

Balance Sheet as at 31/03/2026

31st March 2025

31st March 2026

31st March 2025		31st March 2026	
Current Assets			
37,551	Debtors	43,386	
0	Other Debtors	5,488	
64,811	VAT Control A/c	103,607	
24,325	Prepayments	4,070	
135,603	Current Bank A/c	865,969	
567,444	Nationwide A/c	587,357	
50	Float	50	
829,785		1,609,928	
829,785	Total Assets	1,609,928	
Current Liabilities			
457	Allotment Ledger	0	
269,264	Creditors	234,717	
29,897	Accruals	17,168	
9,946	Deferred Income	3,524	
1,690	Allot Key Deposits	2,270	
650	Refundable bond Deposits	250	
311,904		257,929	
517,881	Total Assets Less Current Liabilities	1,351,999	
Represented By			
117,130	General Reserves	185,028	
400,751	Earmarked Reserves	1,166,971	
517,881		1,351,999	

Central Swindon North Parish Council
Notes to the Account
31 March 2026

1. 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
	£	£
Publicity & Advertising	1,081	6,220

2. S.137 Expenditure and General Power of Competence

Central Swindon North Parish Council does not currently meet the criteria to exercise the General Power of Competence as set out in the Localism Act 2011 and the Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012 (S.I. 2012 No. 965).

Accordingly, where no other specific statutory power is available, the council may exercise Section 137 of the Local Government Act 1972 (as amended), which permits expenditure for purposes that are, in the council's opinion, in the interests of and bring direct benefit to its area or any part of it, or to all or some of its inhabitants, subject to the statutory limit.

3. Tenancies

During the year the following tenancies were held:

Council as landlord

Tenant Property	Rent p.a.
	£
Moredon and Rodbourne Cheney Library	12,000
Pinetrees Library	7,000
John Moulton Hall Library	5,500
Hreod Burna Urban Forest	Peppercorn
Moredon Community Centre	N/A
Even Swindon Community Centre	N/A
Western Community Centre (Des Moffatt Community Centre)	N/A
Gorse Hill Community Centre	N/A
St Marks Rec	N/A

Council as tenant

Landlord Property	Rent p.a.
	£
Pinetrees Community Centre	N/A
John Moulton Hall	N/A
32 The Circle (The Reading Rooms)	N/A
Moredon and Rodbourne Cheney Library	N/A
Moredon Community Centre	N/A
Even Swindon Community Centre	N/A
Western Community Centre (Des Moffatt Community Centre)	N/A
Gorse Hill Community Centre	N/A
Hreod Burna Urban Forest	N/A
Seagry Court Depot	N/A
Southbrook Depot	N/A
Chapel St Public Conveniences	N/A

Central Swindon North Parish Council
Notes to the Account
31 March 2026

St Marks Rec	N/A
Southbrook Changing Rooms	N/A
Mannington Changing Rooms	N/A
Penhill Changing Rooms	N/A
Pembroke Changing Rooms	N/A
Moredon Changing Rooms	N/A

4. Pensions

For the year of accounts the council's contributions equal 18.7% of employees' pensionable pay.

5. Fixed Assets - Additions and Disposals

	2026	2025
	£	£
	Cost	Cost
<u>Additions</u>		
During the year the following assets were purchased:		
Parish Office Equipment	1,294	N/A
Pinetrees Community Centre	N/A	750
Moredon Sporting Hub	16,686	11,919
John Moulton Hall	N/A	750
Moredon Community Centre	789	N/A
Tools and Outdoor Equipment	N/A	N/A
32 The Circle	N/A	N/A
Youth	842	1,103
Miscellaneous	4,485	5,478
Fleet	N/A	N/A
Play Equipment/Outdoor Gym	N/A	N/A
Total	24,096	20,000
<u>Disposals</u>		
During the year the following assets were disposed of:		
Parish Office Equipment	N/A	N/A
Pinetrees Community Centre	N/A	N/A
John Moulton Hall	N/A	N/A
Tools and Outdoor Equipment	N/A	N/A
32 The Circle	N/A	N/A
Youth	N/A	N/A
Miscellaneous	1,608	3,165
Fleet	N/A	N/A
Total	1,608	3,165

Central Swindon North Parish Council
Notes to the Account
31 March 2026

6. Fixed Assets

At 31 March the following assets were held:

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

Item	2026 £	2025 £
Parish Office	20,148	18,854
Mobile Phones	5,800	5,800
Pinetrees Community Centre	35,874	35,874
Moredon Sporting Hub	28,505	11,719
Moredon Community Centre	789	N/A
John Moulton Hall	7,625	7,625
Tools and Outdoor Equipment	10,385	10,385
32 The Circle	13,506	13,506
Southbrook	N/A	N/A
Youth	3,245	2,403
Miscellaneous	76,398	69,821
Buildings	15	15
Fleet	87,472	87,472
Play Equipment/Outdoor Gym	180,326	70,258
Totals	364,644	333,733

Debtors	2026 £	2025 £
Trade Debtors	43,386	37,551
Other Debtors (Refunds Due)	5,488	N/A
Bad Debt Provision	N/A	N/A
VAT Recoverable	103,607	64,811
Prepayments	4,070	24,325
Staff Loans	N/A	N/A
Net Wages	N/A	N/A
Creditors (Payments on Account)	N/A	N/A
Staff Car Arrears	N/A	N/A
Total	156,551	126,687

7. Creditors and Accrued Expenses

	2026 £	2025 £
Trade Creditors	234,717	269,264
Bad Debt Provision	N/A	N/A
Accruals	17,168	29,897
Deferred Income	3,524	9,946
Net Wages	N/A	183
Tusker	N/A	718
Holding Deposits	2,270	2,340
Allotments	250	457
Total	257,929	311,904

Central Swindon North Parish Council
Notes to the Account
31 March 2026

8. Earmarked Reserves

20/04/2026		Central Swindon North			Page 1
18:04		Earmarked Reserves			
Account	Opening Balance	Income	Expenditure	Closing Balance	
321 EMR - Capital Reserve (Conting	19,159.75	0.00	0.00	19,159.75	
322 EMR - Election Reserve	59,797.05	0.00	0.00	59,797.05	
323 EMR - Insurance Reserve	28,737.00	0.00	0.00	28,737.00	
326 EMR - Tree Works	0.00	10,827.73	0.00	10,827.73	
327 EMR - Over 60's Grant	0.00	4,225.00	0.00	4,225.00	
328 EMR - JY WA - Mural	0.00	3,000.00	0.00	3,000.00	
330 EMR - VB WA - Child trip food	0.00	200.00	0.00	200.00	
333 EMR - Pembroke Youth Hub	14,913.09	0.00	1,715.00	13,198.09	
335 EMR - JR WA - Tree & Fencing	0.00	250.00	0.00	250.00	
339 EMR - Green Flag	8,617.79	0.00	5,064.61	3,553.18	
340 EMR - JB WA - POP	0.00	500.00	0.00	500.00	
341 EMR - JB WA - Little Angels	0.00	500.00	0.00	500.00	
342 EMR - JR WA - 2 benches Circle	0.00	1,400.00	0.00	1,400.00	
343 EMR - Rodbourne Chen Play Area	44,044.71	45,235.44	87,000.72	2,279.43	
345 EMR - Bus Stop	0.00	4,569.55	0.00	4,569.55	
346 EMR - Chapel Street Bollards	0.00	1,026.66	0.00	1,026.66	
348 EMR - JR WA - Wilcox Close PA	0.00	3,056.12	0.00	3,056.12	
349 EMR - PP WA - JMH repairs	0.00	624.94	0.00	624.94	
355 EMR - Grant Lunch Club	47.94	0.00	47.94	0.00	
356 EMR - Grant Street Games	3,523.43	68.87	1,719.42	1,872.88	
359 EMR - GH CC Exterior Improveme	5,618.75	0.00	5,618.75	0.00	
360 EMR - Community Planters	1,401.51	0.00	1,401.51	0.00	
364 EMR - Barnum Court Play Area	4,500.00	0.00	0.00	4,500.00	
367 EMR - KS WA Bollard install RS	1,281.81	0.00	0.00	1,281.81	
369 EMR - ML WA M&RC Lib garden	1,567.39	65.00	714.00	918.39	
377 EMR - PWLB Repayment	7,750.00	0.00	7,750.00	0.00	
381 EMR - AGP Sinking Fund	12,500.00	0.00	0.00	12,500.00	
385 EMR - Parkside Hub	121,801.72	33,463.31	134,485.44	20,779.59	
386 EMR - WA Ferndale Play Area	5,305.00	7,587.58	11,623.36	1,269.22	
389 EMR - SBC Ins Claim 22/23	0.00	207.12	207.12	0.00	
391 EMR - WA Pinetrees Pop-up Shop	515.36	3,500.00	1,652.20	2,363.16	
396 EMR - TS WA Penhill Fun Day	1,465.00	0.00	1,465.00	0.00	
397 EMR - JR WA Ringfnc CCTV 24.25	4,000.00	0.00	4,000.00	0.00	
398 EMR - MSH Admin staff	14,532.00	3,193.10	17,725.10	0.00	
399 EMR - JG WA International Fest	5,967.00	2,200.59	5,834.55	2,333.04	
400 EMR - TS WA Golf Course PSH	3,800.00	0.00	3,800.00	0.00	
401 EMR - JR WA Venny Improvements	5,000.00	0.00	2,292.00	2,708.00	
402 EMR - AF WA Ferndale Rec Gym	12,620.00	3,500.00	15,353.50	766.50	
403 EMR - MK WA Mannington Rec	1,888.00	0.00	58.53	1,829.47	
404 EMR - VB WA - GH Com Day Event	2,597.00	4,140.18	0.00	6,737.18	
405 EMR - KS WA Morris St Flowers	1,500.00	0.00	1,500.00	0.00	
406 EMR - KS WA Pensioner Group	1,000.00	0.00	0.00	1,000.00	
407 EMR - RP WA All Saints Roof	1,000.00	0.00	0.00	1,000.00	
408 EMR - AF WA St Marks Event	800.00	565.17	1,223.49	141.68	
409 EMR - Alanbrooks Cres Play Are	500.00	0.00	500.00	0.00	
410 EMR - JB WA PIF	3,000.00	2,000.00	3,000.00	2,000.00	
411 EMR - DP WA ABTShop activities	0.00	1,500.00	1,500.00	0.00	
412 EMR - MSH Limitless	0.00	1,278.20	1,046.87	231.33	
413 EMR - MK WA ES Free Shop	0.00	4,392.37	815.00	3,577.37	
414 EMR - CIL Pinehurst	0.00	1,976.52	1,976.52	0.00	
415 EMR - CIL Ferndale	0.00	3,772.01	0.00	3,772.01	

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Central Swindon North Parish Council
Notes to the Account
31 March 2026

20/04/2026 18:04		Central Swindon North Earmarked Reserves			Page 2
Account	Opening Balance	Income	Expenditure	Closing Balance	
416 EMR - CIL Even Swindon	0.00	4,249.65	4,249.65	0.00	
417 EMR - CIL Gorse Hill	0.00	2,111.54	2,111.54	0.00	
418 EMR - CIL Rodbourne Cheney	0.00	235.44	235.44	0.00	
419 EMR - CIL Penhill	0.00	253.19	235.19	18.00	
420 EMR - Capital Works Buildings	0.00	1,001,641.	189,703.27	811,938.33	
421 EMR - Capital Works Play areas	0.00	249,562.50	142,088.44	107,474.06	
422 EMR - DP WA Tydeman St paint	0.00	500.00	0.00	500.00	
423 EMR - DP WA Over 60's Disco	0.00	600.00	0.00	600.00	
424 EMR - DP WA GHCC tables	0.00	1,989.18	0.00	1,989.18	
425 EMR - KS WA ES Fish & Chips	0.00	1,366.00	0.00	1,366.00	
437 EMR - Man Rec improvements CIL	0.00	4,249.65	0.00	4,249.65	
438 EMR - Ed St PA improvement CIL	0.00	2,111.54	0.00	2,111.54	
439 EMR - MSH Cycling Signage	0.00	3,318.00	0.00	3,318.00	
440 EMR - Blue Influencer	0.00	560.00	0.00	560.00	
441 EMR - MSH Bike Skills	0.00	4,360.00	0.00	4,360.00	
	400,751.30	1,425,933.75	659,714.16	1,166,970.89	

9. Contingent Liabilities

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