

## **Westbury Public Baths**

### **Notes to the Accounts for the Year ended 31 March 2004:**

#### **1 General**

The accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting.

#### **2 Fixed Assets**

The fixed asset is in respect of the pool, which has been valued at depreciated replacement cost.

#### **3 Depreciation**

Depreciation has been provided using the straight-line method, calculated to write off the cost or valuation less estimated residual value of the asset over its expected useful life.

#### **4 Debtors (Income) and Creditors (Expenditure)**

The accounts of the Council are maintained on an accruals basis in accordance with the Code of Accounting Practice and SSAP 2. That is, sums due to or from the Council for the appropriate financial year are included in the Accounts whether or not the cash has actually been received or paid in that year.

## **King George V Playing Field Warminster**

### **Notes to the Accounts for the Year ended 31 March 2004:**

#### **1 General**

The accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting.

#### **2 Revenue Expenditure**

The land that comprises the King George's Field is enclosed within an area classed by the trustee as the Lake Pleasure Grounds, Warminster. The revenue costs arising from this area has been captured in the trustees financial systems under the cost centre heading of 'Lake Pleasure Grounds'. These costs have then be apportioned out on the basis of the size of the King George's Field compared with that of the whole Lake Pleasure Grounds area.

#### **3 Fixed Assets**

The fixed asset is in respect of the land at the Lake Pleasure Grounds. As per note 2 the value of the King George's Field is the historic cost, calculated via the apportionment basis.

#### **4 Depreciation**

Depreciation on the land has not been provided for.

#### **5 Debtors (Income) and Creditors (Expenditure)**

The accounts of the Council are maintained on an accruals basis in accordance with the Code of Accounting Practice and SSAP 2. That is, sums due to or from the Council for the appropriate financial year are included in the Accounts whether or not the cash has actually been received or paid in that year.

## **King George V Playing Field Melksham**

### **Notes to the Accounts for the Year ended 31 March 2004:**

#### **1 General**

The accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting.

#### **2 Fixed Assets**

The fixed asset is in respect of the land, which has been valued at historic cost and buildings, which have been valued at depreciated replacement cost.

#### **3 Depreciation**

Depreciation on the land has not been provided for. Depreciation on buildings has been provided using the straight-line method, calculated to write off the cost or valuation less estimated residual value of the asset over its expected useful life.

#### **4 Debtors (Income) and Creditors (Expenditure)**

The accounts of the Council are maintained on an accruals basis in accordance with the Code of Accounting Practice and SSAP 2. That is, sums due to or from the Council for the appropriate financial year are included in the Accounts whether or not the cash has actually been received or paid in that year.