

Bradley Stoke Town Council

Financial Statements

For the year ended 31 March 2009

Bradley Stoke Town Council

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31 March 2009

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Bradley Stoke Town Council

Council Information

31 March 2009

(Information current at 24th June 2009)

Chair

Cllr M. Forsyth

Councillors

Cllr J. Ashe
Cllr R. Avenin
Cllr J. Barge
Cllr M. Baynham
Cllr R. Conway-Haskins
Cllr K. Cranney
Cllr S. Hobson
Cllr B. Hopkinson
Cllr R. Jones
Cllr S. L. Pomfret
Cllr D. Skeet
Cllr E. J. Todd
Cllr B. Walker
Cllr J. Williams

Clerk to the Council

Mr David Chandler

Auditors

Mazars LLP
Chartered Accountants and Registered Auditors
Regency House
3 Grosvenor Square
Southampton
SO15 2BE

Bradley Stoke Town Council

Explanatory Foreword

31 March 2009

The council's Financial Statements for the year ended 31 March 2009 are set out on the following pages.

They consist of the following statements:

The Income and Expenditure Account

The council's revenue account, which sets out income and expenditure on all services, interest payable and receivable, profits/losses on disposal of fixed assets and sources of the council's income from revenue grants and taxation (Precept)

The statement also incorporate the additional amounts required to be accounted for in respect of the council's pension arrangements in accordance with FRS 17.

The Statement of Movements on the General Fund

This statement consolidates the council's surplus or deficit for the year, as set out in the Income and Expenditure Account with all other statutory and non-statutory proper practices that are required to be charged to the council's General Fund in order to determine the council's budget and, in turn, its Council Tax (Precept) demand.

The Balance Sheet

This sets out the financial position of the council on 31 March 2009, i.e. its assets and liabilities at that date.

The Cash Flow Statement

This summarises inflows and outflows of cash arising from the revenue and capital transactions with third parties.

Statement of Total Recognised Gains and Losses

This statement sets out the total gains and losses enjoyed and suffered by the council, not all of which are reported in the Income and Expenditure Account, and their effect on the council's reserves during the year.

Statement of Accounting Policies

This statement explains the basis for the recognition, measurement and disclosure of transactions and other events in the accounts.

Notes to the Accounts

These provide further information on the amounts included in the financial statements.

This foreword provides a brief explanation of the financial aspects of the council's activities and draws attention to the main characteristics of the financial position, including the year's budget, as summarised below.

Bradley Stoke Town Council

Explanatory Foreword

31 March 2009

Budget Comparison for the year ended 31 March 2009

The following shows a comparison of the budget and out-turn figures for 2008/2009:

| | Budget £ | Actual £ |
|--|-----------------|-----------------|
| Net Expenditure | | |
| Recreation & Sport | 382,703 | 348,578 |
| Open Spaces | 26,345 | 25,488 |
| Planning & Development Services (including Markets) | 115,127 | 110,995 |
| Highways Roads (Routine) | 35,804 | 30,350 |
| Public Transport | 14,600 | 13,932 |
| Other Services to the Public | 22,800 | 20,786 |
| Corporate Management | 275,099 | 237,445 |
| Democratic & Civic | 5,779 | 3,844 |
| Interest Income | (16,400) | (21,994) |
| Net contribution (from) reserves and other adjustments | (92,953) | (520) |
| Precept on District Council | 768,904 | 768,904 |

The net underspendings on services of £92,433 are reflected in a reduced contribution from reserves and capital expenditure provision.

Further Information

Further information about the accounts is available from . This is part of the council's policy of providing full information about its affairs. Interested members of the public have a statutory right to inspect the accounts before the audit is completed. The availability of the accounts for inspection is advertised in the press and on the notice board outside the council offices.

Bradley Stoke Town Council

Statement of Responsibilities

31 March 2009

The Council's Responsibilities

The council is required:

- to make arrangements for the proper administration of its financial affairs
- to secure that one of its officers (R.F.O.) has the responsibility for the administration of those affairs. At this council that officer is the Responsible Finance Officer, and
- to manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.

The Responsible Financial Officer's Responsibilities

The R.F.O. Is responsible for the preparation of the council's Financial Statements in accordance with the 'Code of Practice on Local Authority Accounting in Great Britain' (the code), so far as is applicable to this council, to present fairly the financial position of the council at 31 March 2009 and its income and expenditure for the year then ended.

In preparing the Financial Statements, the R.F.O. has:

- selected suitable accounting policies and then applied them consistently
- made judgements and estimates that were reasonable and prudent, and
- complied with the code.


The R.F.O. has also:

- kept proper accounting records, which were up to date, and
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

Responsible Financial Officer's Certificate

I hereby certify that the Financial Statements for the year ended 31 March 2009 required by the Accounts and Audit Regulations 2003 are set out in the following pages.

I further certify that the Financial Statements present fairly the financial position of Bradley Stoke Town Council at 31 March 2009, and its income and expenditure for the year ended 31 March 2009.

Signed: 
Responsible Finance Officer

Date: 24/6/09

Bradley Stoke Town Council
Annual Governance Statement
31 March 2009

Scope of Responsibility

Bradley Stoke Town Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

The Council also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

In discharging this overall responsibility, the Council is responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, and which includes arrangements for the management of risk.

The Council has approved and adopted a code of corporate governance which is consistent with the principles of the CIPFA/SOLACE Framework Delivering Good Governance in Local Government. This statement explains how the Council has complied with the code and also meets the requirements of regulation 4(2) of the Accounts and Audit Regulations 2003 as amended by the Accounts and Audit (Amendment) (England) Regulations 2006 in relation to the publication of a statement on internal control.

The purpose of the governance framework

The governance framework comprises the systems and processes, and culture and values, by which the Council is directed and controlled and its activities through which it accounts to, engages with and leads the community. It enables the Council to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost effective services.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness.

The system of internal control is based on an ongoing process designed to identify and prioritise the risks to achievement of the Council's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The governance framework has been in place at Bradley Stoke Town Council for the year ended 31 March 2009 and up to the date of approval of the annual report and accounts.

The governance framework

The key elements of Bradley Stoke Town Council's systems and processes that comprise the governance arrangements are:-

- The Council identifies its visions as part of its programme setting process and communicates its intentions and intended outcomes to its citizens and service users via its web site, local news leaflet and press releases.
- The Council measures the quality of service to users by carrying out surveys of users and carrying out comparisons with other suitable authorities. This process was carried out in accordance with Best Value principles and in future will be under the Council's new performance arrangements.
- The definition and documenting of the roles within the authority are as contained within the Council's standing orders and delegation scheme. The Council's disciplinary and grievance procedures cover the staff element and the Council Members are covered by the national code of conduct adopted by the Town Council.
- The Council procedures are updated when required to take account of changes in legislation and the changing needs of the authority. The Finance and Leisure Committee acts as the Committee for assuring adherence with financial matters and is the Committee responsible also in regard to matters of complying with all laws and regulations.

Bradley Stoke Town Council
Annual Governance Statement
31 March 2009

- The Council has an informal and formal complaints procedure for the public, including a formal whistle blowing procedure. The Council's grievance procedure would permit such matters to be dealt with properly.
- The Council has clear channels of communication with all sectors including public sessions during its meetings, surveys of users and local residents' needs and views and encourages the public to give to the Council their views upon all aspects of the Council services provided.
- The Council has agreed as a fundamental policy partnership working with other local authorities and organisations within the Town where benefit can be shown by such partnership working.

Review of effectiveness

Bradley Stoke Town Council has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the control exercised by members and the work of the internal auditor and the executive managers within the Council, who have responsibility for the development and maintenance of the governance framework. It is further enhanced by reports and comments made by the external auditors and other review agencies and inspectors.

We continue to be advised on the implications of the result of the review of the governance framework by the Council, relevant committees, officers and the internal auditor, and plan to address weaknesses as they arise and thus ensure continuous improvement of the system is in place.

Significant governance issues

To date no significant governance issues have been identified. As such issues arise, effective steps will be taken to ensure that matters are addressed, weaknesses eradicated and revised arrangements implemented at the earliest possible opportunity.

Approval of Statement

This statement was approved at a meeting of the council held on 24th June 2009 when authority was given for the Chair and the Town Clerk to sign.

Signed:

Cllr M. Forsyth
Chair

Mr David Chandler
Town Clerk

Date:

26th June 09

Bradley Stoke Town Council
Income and Expenditure Account
31 March 2009

| | Notes | 2009 £ | 2009 £ | 2009 £ | 2008 £ |
|---|-------|----------------------|------------------|--------------------|--------------------|
| | | Gross Expenditure | Income | Net Expenditure | Net Expenditure |
| CULTURAL & RELATED SERVICES | | | | | |
| Recreation and Sport | | 465,121 | (116,543) | 348,578 | 276,865 |
| Open Spaces | | 25,488 | - | 25,488 | 30,672 |
| PLANNING & DEVELOPMENT SERVICES | | | | | |
| Community Development | | 110,995 | - | 110,995 | 119,651 |
| HIGHWAYS, ROADS & TRANSPORT SERVICES | | | | | |
| Highways/Roads (Routine) | | 30,350 | - | 30,350 | 30,848 |
| Public Transport | | 13,932 | - | 13,932 | - |
| OTHER SERVICES | | | | | |
| Other Services to the Public | | 20,999 | (213) | 20,786 | 31,915 |
| CENTRAL SERVICES | | | | | |
| Corporate Management | | 238,145 | (700) | 237,445 | 275,653 |
| Democratic Representation and Management | | 3,422 | - | 3,422 | 10,187 |
| Civic Expenses | | 422 | - | 422 | 396 |
| Net Cost of Services | | 908,874 | (117,456) | 791,418 | 776,187 |
| Loss on the disposal of fixed assets | | | | 9,357 | 30,101 |
| Interest and Investment Income | 1 | | | (21,994) | (48,492) |
| Net Operating Expenditure | | | | 778,781 | 757,796 |
| Precept on District Council | | | | (768,904) | (734,769) |
| Deficit for the Year | | | | 9,877 | 23,027 |

The notes on pages 16 to 24 form part of these statements.

Bradley Stoke Town Council
Statement of Movement on the General Fund Balance
31 March 2009

| | Notes | 2009 £ | 2008 £ |
|--|-------|-----------|-----------|
| Deficit for the year on the Income and Expenditure Account. | | 9,877 | 23,027 |
| Net additional amount required by statute and non-statutory proper practices to be debited or credited to the General Fund Balance for the year. | 9 | (16,760) | (2,928) |
| (Increase)/Decrease in General Fund Balance for the Year | | (6,883) | 20,099 |
| General Fund Balance brought forward | | (37,134) | (57,233) |
| General Fund Balance carried forward | | (44,017) | (37,134) |

The notes on pages 16 to 24 form part of these statements.

Bradley Stoke Town Council
Statement of Total Recognised Gains and Losses
31 March 2009

| | Notes | 2009 £ | 2008 £ |
|---|-------|--------------|------------------|
| Deficit for the year on the Income and Expenditure Account. | | 9,877 | 23,027 |
| Deficit/(Surplus) arising on revaluation of fixed assets | 18 | - | (132,871) |
| Total recognised losses/(gains) for the year | | 9,877 | (109,844) |

The notes on pages 16 to 24 form part of these statements.

Bradley Stoke Town Council

Balance Sheet

31 March 2009

| | Notes | 2009 £ | 2009 £ | 2008 £ |
|--|-------|-----------|-----------|-----------|
| Fixed Assets | | | | |
| Tangible Fixed Assets | 10 | | 3,391,134 | 3,471,743 |
| Current Assets | | | | |
| Stock | 13 | 2,194 | | 2,261 |
| Debtors | 14 | 26,197 | | 47,718 |
| Cash at bank and in hand | | 611,993 | | 518,342 |
| | | 640,384 | | 568,321 |
| Current Liabilities | | | | |
| Creditors and accrued expenses | 15 | (88,850) | | (87,519) |
| Net Current Assets | | | 551,534 | 480,802 |
| Total Assets Less Current Liabilities | | | 3,942,668 | 3,952,545 |
| | | | 3,942,668 | 3,952,545 |
| Capital and Reserves | | | | |
| Revaluation Reserve | 18 | | 130,662 | 132,871 |
| Capital Adjustment Account | 19 | | 3,260,472 | 3,338,872 |
| Earmarked Reserves | 20 | | 507,517 | 443,668 |
| General Reserve | | | 44,017 | 37,134 |
| | | | 3,942,668 | 3,952,545 |

These accounts have been approved by the Council.

Signed:

Cllr M. Forsyth
Chair

.....
Miss Rachel Pullen
Responsible Financial Officer

Date:

26 June 09

24/6/09

The notes on pages 16 to 24 form part of these statements.

Bradley Stoke Town Council

Cash Flow Statement

31 March 2009

| | Notes | 2009 £ | 2009 £ | 2008 £ |
|---|-------|------------------|-----------------|------------------|
| REVENUE ACTIVITIES | | | | |
| <i>Cash outflows</i> | | | | |
| Paid to and on behalf of employees | | (272,705) | | (262,554) |
| Other operating payments | | <u>(509,295)</u> | | <u>(556,274)</u> |
| | | | (782,000) | (818,828) |
| <i>Cash inflows</i> | | | | |
| Precept on District Council | | 768,904 | | 734,769 |
| Cash received for services | | <u>122,736</u> | | <u>100,485</u> |
| | | | 891,640 | 835,254 |
| Net cash inflow from Revenue Activities | 23 | | 109,640 | 16,426 |
| SERVICING OF FINANCE | | | | |
| <i>Cash inflows</i> | | | | |
| Interest received | | <u>21,892</u> | | <u>48,542</u> |
| Net cash inflow from Servicing of Finance | | | 21,892 | 48,542 |
| CAPITAL ACTIVITIES | | | | |
| <i>Cash outflows</i> | | | | |
| Purchase of fixed assets | | <u>(37,881)</u> | | <u>(717,763)</u> |
| <i>Cash inflows</i> | | | | |
| Net cash (outflow) from Capital Activities | | | <u>(37,881)</u> | <u>(717,763)</u> |
| Net cash inflow/(outflow) before Financing | | | <u>93,651</u> | <u>(652,795)</u> |
| Increase/(Decrease) in cash | 24 | | <u>93,651</u> | <u>(652,795)</u> |

The notes on pages 16 to 24 form part of these statements.

Bradley Stoke Town Council
Statement of Accounting Policies
31 March 2009

Accounting Convention

The accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in Great Britain (the code), which is recognised by statute as representing proper accounting practices. These practices are further set out in the 2008 Statement of Recommended Practice on Local Authority Accounting in Great Britain (the 2008 SORP), together with the Best Value Code of Accounting Practice (BVACOP) where applicable.

It is also a requirement of the code that service revenue account include depreciation for all fixed assets used in the delivery of services.

Fixed Assets

All expenditure on the acquisition, creation or enhancement of fixed assets is capitalised on an accruals basis in the accounts. Expenditure on fixed assets is capitalised, 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 the Chartered Institute of Public Finance and Accountancy (CIPFA) and in accordance with the statements of asset valuation principles and guidance notes issued by the Royal Institution of Chartered Surveyors (RICS). The closing balances are stated on the following basis:

land and buildings are included in the balance sheet at Depreciated Replacement Cost (DRC). The DRC basis of valuation requires an estimate of the value of the land in its existing use, together with the current replacement cost of the building and its external works, from which appropriate deductions have been made to reflect the age, condition, economic, functional and environmental obsolescence and other locational factors which might result in the existing building being worth less than a new replacement building,

all other assets are included in the balance sheet at the lower of cost (estimated where not known) or estimated realisable value, 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 nominal value only.

The surplus or deficit arising on periodic revaluations of fixed assets has been credited or debited to the Revaluation Reserve. Subsequent revaluations of fixed assets are planned at five yearly intervals, although material changes to asset valuations will be adjusted in the interim period, should they occur.

In accordance with Financial Reporting Standard (FRS) 15 depreciation is provided on all operational buildings (but not land), as well as other assets.

Impairment

The council is required to carry out a review of the condition of its assets annually to ensure that the values as reflected in the accounts are not materially overstated. Any material overstatement is corrected by additional provisions for impairment of value as required.

Depreciation Policy

Buildings are depreciated over the shorter of 50 years or the anticipated remaining useful lives on a straight line basis (subject to revaluations as stated above).

Vehicles, plant, equipment and furniture are depreciated over 4 to 10 years on a straight line basis.

Play equipment is depreciated over 5 years at 20% per annum straight line.

Infrastructure assets are depreciated over 10 years at 10% per annum straight line.

Courts and pitches are depreciated over 20 years at 5% per annum straight line.

Community assets are not depreciated.

Stocks and Work in Progress

Stocks held for resale, where significant, are valued at the lower of cost or net realisable value. Consumable stocks have been treated as an expense when purchased because their value was not material.

Bradley Stoke Town Council
Statement of Accounting Policies
31 March 2009

Debtors and Creditors

The revenue accounts of the council are maintained on an accruals basis in accordance with the code. That is sums due to or from the council during the year are included whether or not the cash has actually been received or paid in the year. Exceptions to this are payment of insurance premiums and regular quarterly accounts (e.g. telephones, electricity). This policy is applied consistently each year. Therefore, it will not have a material effect on the year's accounts or on the council's annual budget.

VAT

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 has no long term borrowing. Consequently, there were no external loan repayments made in the year.

Leases

Details of the council's obligations under operating leases are shown at note 16.

Reserves

The council maintains certain reserves to meet general and specific future expenditure. The purpose of the council's reserves is explained in note 20

Certain reserves are maintained to manage the accounting processes for tangible fixed assets, available for sale investments and retirement benefits. They do not represent usable resources for the council:

Revaluation Reserves – hold balances representing unrealised gains on the appropriate asset since 1st April 2007.

Asset Adjustment Accounts – represent the council's investment of resources in such assets already made.

Interest Income

All interest receipts are credited initially to general funds.

Cost of Support Services

The costs of management and administration have been apportioned to all services on an appropriate and consistent basis.

Pensions

The pension costs that are charged to the council's accounts in respect of its employees are equal to the contributions paid to the funded pension scheme for these 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 2010 and any change in contribution rates as a result of that valuation will take effect from 1st April 2011.

Bradley Stoke Town Council

Notes to the Accounts

31 March 2009

1 Interest and Investment Income

| | 2009 | 2008 |
|---------------------------------|---------------|---------------|
| | £ | £ |
| Interest Income - General Funds | 21,994 | 48,492 |
| | <u>21,994</u> | <u>48,492</u> |

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 Related Party Transactions

The council entered into no material transactions with related parties during the year.

4 Audit Fees

The council is required to report and disclose the cost of services provided by its external auditors.

These may be summarised as follows:

| | 2009 | 2008 |
|-----------------------------------|--------------|--------------|
| | £ | £ |
| Fees for statutory audit services | 2,500 | 2,500 |
| Total fees | <u>2,500</u> | <u>2,500</u> |

5 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:

| | 2009 | 2008 |
|------------------------------|---------------|---------------|
| | £ | £ |
| Publicity | 2,497 | 2,010 |
| Newsletter | 10,743 | 8,419 |
| Publicity - Community Events | 2,114 | 3,792 |
| Publicity - Firework Display | 543 | - |
| | <u>15,897</u> | <u>14,221</u> |

Bradley Stoke Town Council

Notes to the Accounts

31 March 2009

6 S.137 Expenditure

Section 137 of the Local Government Act 1972 (as amended) enables the council to spend up to the product of £5.86(year ended 31 March 2008 - £5.64) per head on the electoral roll in any one year for the benefit of people in its area on activities or projects not specifically authorised by other powers.

| | 2009 | 2008 |
|--|--------|--------|
| | £ | £ |
| The total amount of available for this purpose was | 82,151 | 79,067 |
| Expenditure was incurred for the following purposes: | | |
| General Grant Aid | 3,450 | 2,040 |
| Service Level Agreements | 10,910 | 14,016 |
| | 14,360 | 16,056 |

It should be noted that grants to bodies such as the Citizen's Advice Bureau are made under other specific legal powers and so are not included in the above figures.

7 Employees

The average weekly number of employees during the year was as follows:

| | 2009 | 2008 |
|-----------|--------|--------|
| | Number | Number |
| Full-time | 7 | 7 |
| Part-time | 6 | 6 |
| Temporary | - | - |
| | 13 | 13 |

All staff are paid in accordance with nationally agreed pay scales.

No officer received a salary in excess of £60,000

8 Pension Costs

The council participates in the Avon Pension Fund. The Avon Pension Fund is a defined benefit scheme, but the council is unable to identify its share of the underlying assets and liabilities because all town and parish councils in the scheme pay a common contribution rate.

The cost to the council for the year ended 31 March 2009 was £23,313 (31 March 2008 - £16,934).

The most recent actuarial valuation was carried out as at 31st March 2007, and the council's contribution rate is confirmed as being 16.60% of employees' contributions with effect from 1st April 2009 (year ended 31 March 2009 – 11.40%).

Financial Reporting Standard 17 (FRS17): "Retirement Benefits" sets out accounting requirements for pension costs. For schemes such as Avon Pension Fund, paragraph 9(b) of FRS17 requires the council to account for pension costs on the basis of contributions actually payable to the scheme during the year.

Bradley Stoke Town Council

Notes to the Accounts

31 March 2009

9 Reconciling Items for the Statement of Movement on the General Fund Balance

| | 31 March 2009 £ | 31 March 2009 £ | 31 March 2008 £ |
|---|--------------------------------|--------------------------------|--------------------------------|
| Amount included in the Income and Expenditure Account but required by statute to be excluded when determining the Movement on the General Fund Balance for the year | | | |
| Reversal of Depreciation | (109,150) | | (111,621) |
| Profit on the disposal of fixed assets | (9,357) | | (30,101) |
| | | (118,507) | (141,722) |
| Amounts not included in the Income and Expenditure Account but required to be included by statute when determining the Movement on the General Fund Balance for the year | | | |
| Capital expenditure charged in-year to the General Fund Balance | 37,898 | | 739,795 |
| | | 37,898 | 739,795 |
| Transfers to or from the General Fund Balance that are required to be taken into account when determining the Movement on the General Fund Balance for the year | | | |
| Net transfer to or from Earmarked Reserves | 63,849 | | (601,001) |
| | | 63,849 | (601,001) |
| Net additional amount required to be debited/(credited) to the General Fund Balance for the year | | (16,760) | (2,928) |

Bradley Stoke Town Council

Notes to the Accounts

31 March 2009

10 Tangible Fixed Assets

| | Operational Leasehold Land and Buildings | Vehicles and Equipment | Infra- structure Assets | Community Assets | Other | Total |
|------------------------|---|---------------------------|-------------------------------|---------------------|-------|-----------|
| Cost | £ | £ | £ | £ | £ | £ |
| At 31 March 2008 | 3,185,371 | 280,971 | 290,700 | 22,997 | - | 3,780,039 |
| Additions | - | 37,612 | 286 | - | - | 37,898 |
| Disposals | - | (1,923) | (16,481) | - | - | (18,404) |
| | 3,185,371 | 316,660 | 274,505 | 22,997 | - | 3,799,533 |
| Depreciation | | | | | | |
| At 31 March 2008 | (920) | (173,308) | (134,068) | - | - | (308,296) |
| Charged for the year | (54,331) | (27,366) | (27,453) | - | - | (109,150) |
| Eliminated on disposal | - | 1,046 | 8,001 | - | - | 9,047 |
| | (55,251) | (199,628) | (153,520) | - | - | (408,399) |
| Net Book Value | | | | | | |
| At 31 March 2009 | 3,130,120 | 117,032 | 120,985 | 22,997 | - | 3,391,134 |
| At 31 March 2008 | 3,184,451 | 107,663 | 156,632 | 22,997 | - | 3,471,743 |

Although classified as capital expenditure, certain minor equipment purchases are not included in the above as they are not material in overall value.

Fixed Asset Valuation

The freehold and leasehold properties that comprise the council's properties have been valued as at 31st March 2008 by external independent valuers, Messrs the Valuation Agency. Valuations have been made on the basis set out in the Statement of Accounting Policies, except that not all properties were inspected. This was neither practical nor considered by the valuer to be necessary for the purpose of valuation. Plant and machinery that form fixtures to the building are included in the valuation of the building.

11 Financing of Capital Expenditure

| | 2009 £ | 2008 £ |
|--|-----------|-----------|
| The following capital expenditure during the year: | | |
| Fixed Assets Purchased | 37,898 | 739,795 |
| | 37,898 | 739,795 |
| was financed by: | | |
| Precept and Revenue Income | 37,898 | 739,795 |
| | 37,898 | 739,795 |

Bradley Stoke Town Council

Notes to the Accounts

31 March 2009

12 Information on Assets Held

Fixed assets owned by the council include the following:

Operational Land and Buildings

Community Centres - 3

Vehicles and Equipment

Light Vans - 1

Play Equipment at 6 sites

Sundry grounds maintenance equipment

Sundry office equipment

Infrastructure Assets

Lighting and Floodlighting

Fencing and gates at various sites

Bus shelters - 37

Other street furniture

Community Assets

The Village Green

Primrose Cottage Land

Council Artefacts & Regalia

13 Stocks

Leisure/Sports Centres

Office Stationery

| 2009 | 2008 |
|-------|-------|
| £ | £ |
| 234 | 322 |
| 1,960 | 1,939 |
| 2,194 | 2,261 |

14 Debtors

Trade Debtors

VAT Recoverable

Prepayments and Accrued Income

Accrued Interest Income

| 2009 | 2008 |
|--------|--------|
| £ | £ |
| 2,115 | 6,681 |
| 4,935 | 14,118 |
| 18,945 | 26,819 |
| 202 | 100 |
| 26,197 | 47,718 |

Bradley Stoke Town Council

Notes to the Accounts

31 March 2009

15 Creditors and Accrued Expenses

| | 2009 | 2008 |
|-------------------|---------------|---------------|
| | £ | £ |
| Trade Creditors | 15,570 | 23,622 |
| Accruals | 32,190 | 23,538 |
| Income in Advance | 2,497 | 1,783 |
| Capital Creditors | 38,593 | 38,576 |
| | <u>88,850</u> | <u>87,519</u> |

16 Financial Commitments under Operating Leases

The council had annual commitments under non-cancellable operating leases as follows:

| | 2009 | 2008 |
|---|------------|--------------|
| | £ | £ |
| Obligations expiring within one year | - | 1,974 |
| Obligations expiring between two and five years | 191 | - |
| Obligations expiring after five years | - | - |
| | <u>191</u> | <u>1,974</u> |

17 Summary of Movements on Reserves

The council keeps a number of reserves in the Balance Sheet. Some are required to be held for statutory reasons, some are needed to comply with proper accounting practice, and others have been set up voluntarily to earmark resources for future spending plans.

| | | | Balance at 01 April 2008 | Net Movement in Year | Balance at 31 March 2009 |
|----------------------------|--|-------|-----------------------------|----------------------------|-----------------------------|
| Reserve | Purpose of Reserve | Notes | £ | £ | £ |
| Asset Revaluation Reserve | Store of gains on revaluation of fixed assets | 18 | 132,871 | (2,209) | 130,662 |
| Capital Adjustment Account | Store of capital resources set aside to meet past capital expenditure | 19 | 3,338,872 | (78,400) | 3,260,472 |
| Earmarked Reserves | Amounts set aside from revenue to meet general and specific future expenditure | 20 | 443,668 | 63,849 | 507,517 |
| General Fund | Resources available to meet future running costs | | 37,134 | 6,883 | 44,017 |
| Total | | | <u>3,952,545</u> | <u>(9,877)</u> | <u>3,942,668</u> |

Bradley Stoke Town Council

Notes to the Accounts

31 March 2009

18 Revaluation Reserve

| | 2009 | 2008 |
|---------------------------------------|---------|---------|
| | £ | £ |
| Balance at 01 April | 132,871 | - |
| Revaluation of assets during the year | - | 132,871 |
| Depreciation on revaluation element | (2,209) | - |
| Balance at 31 March | 130,662 | 132,871 |

The revised system of accounting for local councils requires the establishment of a Revaluation Reserve. The balance on this account represents revaluation of fixed assets since 1st April 2007, less subsequent depreciation charged to revenue on such revaluation elements. This account will increase or reduce as and when assets are revalued or disposed of.

**19 Capital Adjustment Account
(formerly Capital Finance Account)**

| | 2009 | 2008 |
|---|-----------|-----------|
| | £ | £ |
| Balance at 01 April | 3,338,872 | 2,443,365 |
| Financing capital expenditure in the year | | |
| Additions - using revenue balances | 37,898 | 739,795 |
| Disposal of fixed assets | (18,404) | (56,473) |
| Depreciation eliminated on disposals | 9,047 | 26,372 |
| Reversal of depreciation | (109,150) | (111,621) |
| Depreciation on revaluation element | 2,209 | 297,434 |
| | 3,260,472 | 3,338,872 |
| Balance at 31 March | 3,260,472 | 3,338,872 |

The Capital Adjustment Account represents revenue and capital resources applied to finance capital expenditure or for the repayment of external loans. It also includes the reversal of depreciation to ensure it does not impact upon the amount to be met from precept. It does not represent a reserve that the council can use to support future expenditure.

20 Earmarked Reserves

| | Balance at 01/04/2008 | Contribution to reserve | Contribution from reserve | Balance at 31/03/2009 |
|---------------------------|--------------------------|----------------------------|------------------------------|--------------------------|
| | £ | £ | £ | £ |
| Capital Projects Reserves | - | - | - | - |
| Asset Renewal Reserves | - | - | - | - |
| Other Earmarked Reserves | 443,668 | 109,350 | (45,501) | 507,517 |
| Total Earmarked Reserves | 443,668 | 109,350 | (45,501) | 507,517 |

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 2009 are set out in detail at Appendix A.

Bradley Stoke Town Council

Notes to the Accounts

31 March 2009

21 Capital Commitments

The council had no capital commitments at 31 March 2009 not otherwise provided for in these accounts.

22 Contingent Liabilities

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

23 Reconciliation of Revenue Cash Flow

| | 2009 | 2008 |
|--|----------|----------|
| | £ | £ |
| (Deficit)/Surplus for the year | (9,877) | (23,027) |
| Add/(Deduct) | | |
| Reversal of Depreciation less Deferred Grants Released | 109,150 | 111,621 |
| Interest and Investment Income | (21,892) | (48,542) |
| Loss on the disposal of fixed assets | 9,357 | 30,101 |
| Decrease in stock held | 67 | 695 |
| Decrease in debtors | 21,521 | 9,076 |
| Increase/(Decrease) in creditors | 1,314 | (63,498) |
| Revenue activities net cash inflow | 109,640 | 16,426 |

24 Movement in Cash

| | 2009 | 2008 |
|----------------------------------|---------|-----------|
| | £ | £ |
| Balances at 01 April | | |
| Cash with accounting officers | 141 | 54 |
| Cash at bank | 518,201 | 1,171,083 |
| Bank overdraft | - | - |
| | 518,342 | 1,171,137 |
| Balances at 31 March | | |
| Cash with accounting officers | 201 | 141 |
| Cash at bank | 611,792 | 518,201 |
| Bank overdraft | - | - |
| | 611,993 | 518,342 |
| Net cash inflow/(outflow) | 93,651 | (652,795) |

Bradley Stoke Town Council

Notes to the Accounts

31 March 2009

25 Reconciliation of Net Funds/Debt

| | 2009 | 2008 |
|--|----------------|------------------|
| | £ | £ |
| Increase/(Decrease) in cash in the year | <u>93,651</u> | <u>(652,795)</u> |
| Cash outflow from repayment of debt | <u>-</u> | <u>-</u> |
| Net cash flow arising from changes in debt | <u>-</u> | <u>-</u> |
| Movement in net funds/debt in the year | <u>93,651</u> | <u>(652,795)</u> |
| Cash at bank and in hand | 518,342 | 1,171,137 |
| Total borrowings | <u>-</u> | <u>-</u> |
| Net funds at 01 April | <u>518,342</u> | <u>1,171,137</u> |
| Cash at bank and in hand | 611,993 | 518,342 |
| Total borrowings | <u>-</u> | <u>-</u> |
| Net funds at 31 March | <u>611,993</u> | <u>518,342</u> |

26 Post Balance Sheet Events

There are no significant Post Balance sheet events.

Bradley Stoke Town Council**Notes to the Accounts****31st March 2009****Schedule of Other Earmarked Reserves**

| <u>Reserve</u> | <u>Balance at</u> <u>01/04/2008</u> £ | <u>Contribution</u> <u>to reserve</u> £ | <u>Contribution</u> <u>from reserve</u> £ | <u>Balance at</u> <u>31/03/2009</u> £ |
|---------------------------------|---|---|---|---|
| Brook Way Refurbishment | | 12,000 | | 12,000 |
| Play Area Replacement | | 25,900 | | 25,900 |
| Roundabout Enhancements | 10,000 | | (10,000) | 0 |
| On line payment system | 3,500 | | | 3,500 |
| Insignia/Saches | 2,500 | | (2,500) | 0 |
| Allotment Provision | | 3,000 | | 3,000 |
| Mobile Cleansing Operative | | 5,900 | | 5,900 |
| Baileys Court Refurbishment | 3,000 | 200 | | 3,200 |
| Village Green Development | 50,000 | 5,000 | (2,640) | 52,360 |
| Disability Discrimination | 857 | | (97) | 760 |
| Teenage Provision | 10,811 | | | 10,811 |
| Skate Park Facility | 10,000 | | | 10,000 |
| Jubilee Centre Heating/Chilling | 26,000 | | (914) | 25,086 |
| Staffing/Restructuring | 40,000 | | | 40,000 |
| Office Relocation | 25,000 | | | 25,000 |
| Contingencies | 262,000 | 57,350 | (29,350) | 290,000 |
| | <u>443,668</u> | <u>109,350</u> | <u>(45,501)</u> | <u>507,517</u> |

Client: Bradley Stoke Town Council
 Subject: Journal Report (Excluding Potential Journals)
 Year End: 31 March 2009

| | | |
|---------------------|--------------|-----------|
| Prepared by: | Reviewed by: | Schedule: |
| Derek Kemp | | J1 |
| Date: 03/06/2009 | | |

| Jrn No. | A/C No. | A/C Description | Debit | Credit |
|---------|---------|--|--------------|--------------|
| 1 | 2 | Leasehold Land and Buildings | 3,185,371.00 | |
| | 702 | L/H L & B Depreciation b/f | | 920.00 |
| | 21 | Vehicles & Equipment | 280,971.00 | |
| | 721 | V & E Depreciation b/f | | 173,308.00 |
| | 41 | Infrastructure Assets | 290,700.00 | |
| | 741 | I A Depreciation b/f | | 134,068.00 |
| | 61 | Community Assets | 22,997.00 | |
| | 3300 | Revaluation Reserve | | 132,871.00 |
| | 3500 | Capital Finance Reserve | | 3,338,872.00 |
| | | Bring in Opening Fixed Asset Balances | | |
| 2 | 9015 | New Computer Equipment (Hardware - All Sites) | | 587.00 |
| | 9015A | New Computer Equipment (Hardware - All Sites) | 587.00 | |
| | 9024 | New Office Furniture (Excludes Computer Costs) | | 158.00 |
| | 9024A | New Office Furniture (Excludes Computer Costs) | 158.00 | |
| | 9015 | New Computer Equipment (Hardware - All Sites) | | 435.00 |
| | 9015A | New Computer Equipment (Hardware - All Sites) | 435.00 | |
| | 9029 | New Office Equipment | | 179.00 |
| | 9029A | New Office Equipment | 179.00 | |
| | 9025 | New Savages Wood Furniture | | 258.00 |
| | 9025A | New Savages Wood Furniture | 258.00 | |
| | 9028 | Assets under Health & Safety | | 145.00 |
| | 9028A | Assets Under Health & Safety | 145.00 | |
| | 9030 | New Savages Wood Equipment | | 566.00 |
| | 9030A | New Savages Wood Equipment | 566.00 | |
| | 9026 | New B/Way Furniture | | 478.00 |
| | 9026A | New B/Way Furniture | 478.00 | |
| | 9027 | New Baileys Court Furniture | | 1,627.00 |
| | 9027A | New Baileys Court Furniture | 1,627.00 | |
| | 9032 | New Baileys Court Equipment | | 767.00 |
| | 9032A | New Baileys Court Equipment | 767.00 | |
| | 9022 | New Street Furniture | | 109.00 |
| | 9022A | New Street Furniture | 109.00 | |
| | 9020 | New Playground Equipment | | 177.00 |
| | 9020A | New Playground Equipment | 177.00 | |
| | 9020 | New Playground Equipment | | 32,412.00 |
| | 9020A | New Playground Equipment | 32,412.00 | |
| | 21/2 | V & E Additions | 37,612.00 | |
| | 41/2 | I A Additions | 286.00 | |
| | 3500/3 | Assets financed from revenue | | 37,898.00 |
| | | Capitalise New Assets | | |

Client: Bradley Stoke Town Council
 Subject: Journal Report (Excluding Potential Journals)
 Year End: 31 March 2009

| | | |
|---------------------|--------------|-----------|
| Prepared by: | Reviewed by: | Schedule: |
| Derek Kemp | | J1 |
| Date: 03/06/2009 | | |

| Jrn No. | A/C No. | A/C Description | Debit | Credit |
|---------|---------|--|------------|------------|
| 3 | 21/3 | V & E Disposals | | 1,923.00 |
| | 9885 | Asset disposals - NBV | 1,923.00 | |
| | 721/7 | Depreciation on disposals | 1,046.00 | |
| | 9885 | Asset disposals - NBV | | 1,046.00 |
| | 41/3 | I A Disposals | | 16,481.00 |
| | 9885 | Asset disposals - NBV | 16,481.00 | |
| | 741/7 | I A Dep'n on disposals | 8,001.00 | |
| | 9885 | Asset disposals - NBV | | 8,001.00 |
| | 9895 | Asset disposals - NBV to CFA | | 9,357.00 |
| | 3500/14 | Asset disposals | 18,404.00 | |
| | 3500/15 | Dep'n on disposals | | 9,047.00 |
| | | Account for Asset Disposals | | |
| 4 | 702/6 | L/H L & B Dep'n for year | | 54,331.00 |
| | 802 | Dep'n Leasehold L & B | 54,331.00 | |
| | 721/6 | V & E Dep'n for year | | 27,366.00 |
| | 821 | Dep'n V & E | 27,366.00 | |
| | 741/6 | I A Dep'n for year | | 27,453.00 |
| | 841 | Dep'n Infr Assets | 27,453.00 | |
| | 1999 | Capital Charges (Income) | | 109,150.00 |
| | 6999 | BS Jubilee Centre Capital Charges | 29,998.00 | |
| | 7999 | B/way Capital Charges | 13,857.00 | |
| | 8999 | Baileys Court Capital Charges | 32,152.00 | |
| | 5999/1 | Play Areas Capital Charges | 15,809.00 | |
| | 5999/2 | Open Spaces Capital Charges | 1,946.00 | |
| | 5999/3 | Roads Capital Charges | 12,481.00 | |
| | 5999/4 | Admin Capital Charges | 2,328.00 | |
| | 5999/5 | Democratic Capital Charges | 579.00 | |
| | 899 | Depreciation Reversal | | 109,150.00 |
| | 3500/5 | Depreciation Reversal | 109,150.00 | |
| | 3300/10 | Depreciation on Revaluation | 2,209.00 | |
| | 3500/23 | Depreciation on Revaluation | | 2,209.00 |
| | | Provide, Charge and Reverse Depreciation | | |

Client: Bradley Stoke Town Council
 Subject: Journal Report (Excluding Potential Journals)
 Year End: 31 March 2009

| | | |
|---------------------|--------------|-----------|
| Prepared by: | Reviewed by: | Schedule: |
| Derek Kemp | | J1 |
| Date: 03/06/2009 | | |

| Jrn No. | A/C No. | A/C Description | Debit | Credit |
|---------|---------|---|---------------------|---------------------|
| 5 | 3012 | BW Refurbishment | 12,000.00 | |
| | 3012/2 | Tfr to 3012 | | 12,000.00 |
| | 3016 | Play Area Replacements | 25,900.00 | |
| | 3016/2 | Tfr to 3016 | | 25,900.00 |
| | 3017 | Roundabout enhancements against 9048 | | 10,000.00 |
| | 3017/3 | Tfr from 3017 | 10,000.00 | |
| | 3021 | Insignia/Saches against 9052 | | 2,500.00 |
| | 3021/3 | Tfr from 3021 | 2,500.00 | |
| | 3022 | Allotment Provision | 3,000.00 | |
| | 3022/2 | Tfr to 3022 | | 3,000.00 |
| | 3023 | Mobile Cleansing Opearative, Vehicle and equipment | 5,900.00 | |
| | 3023/2 | Tfr to 3023 | | 5,900.00 |
| | 3064 | Baileys court Refurbishment + (other projects see N/C 9050) | 200.00 | |
| | 3064/2 | Tfr to 3064 | | 200.00 |
| | 3070 | Village Green Developement -RE 5088/5089/5090/9038 | 2,360.00 | |
| | 3070/2 | Tfr to 3070 | | 5,000.00 |
| | 3070/3 | Tfr from 3070 | 2,640.00 | |
| | 3071 | Disability Discrimination against 9047 | | 97.00 |
| | 3071/3 | Tfr from 3071 | 97.00 | |
| | 3082 | Jubilee Centre - Heating/chilling against N/C 9035 | | 914.00 |
| | 3082/3 | Tfr from 3082 | 914.00 | |
| | 3090 | Capital Reserve A/c | 28,000.00 | |
| | 3090/2 | Tfr to 3090 | | 57,350.00 |
| | 3090/3 | Tfr from 3090 | 29,350.00 | |
| | | Separate Earmarked Reserve Movements | | |
| 6 | 5076/1 | General Grant Aid | 3,450.00 | |
| | 5077/1 | Service Level Agreements | 10,910.00 | |
| | 5076A | S137 Contra | | 14,360.00 |
| | 5015/3 | Publicity | 2,497.00 | |
| | 5016/1 | Newsletter | 10,743.00 | |
| | 5087/1 | Publicity - Community Events | 2,114.00 | |
| | 9042/1 | Publicity - Firework Display | 543.00 | |
| | 5015A | Publicity Contra | | 15,897.00 |
| | | Revenue disclosure items | | |
| 7 | 5998 | Admin Recharged | | 147,065.89 |
| | 5998/2 | Admin Reallocation | 147,065.89 | |
| | 5079 | Office Other ex-gratia payments (not 137 Exps) | | 13,932.00 |
| | 5079A | Nightbus | 13,932.00 | |
| | | Reallocate Centre Salaries & Nightbus | | |
| | | Totals | 4,545,464.89 | 4,545,464.89 |

Client: Bradley Stoke Town Council
 Subject: Trial Balance Report (Nominal Accounts totalled by Working Papers)
 Year End: 31 March 2009

| | | |
|---------------------|--------------|------------|
| Prepared by: | Reviewed by: | Schedule: |
| Derek Kemp | | TB1 |
| Date: 03/06/2009 | | |

| A/C No. | Description | AJ No. | Per Client Draft | Debit | Credit | Current Year | Prior Year |
|---------|--|--------|------------------|--------------|-----------|--------------|--------------|
| 2 | Leasehold Land and Buildings | 1 | - | 3,185,371.00 | | 3,185,371.00 | 1,854,300.00 |
| B2/01 | Leasehold Land and Buildings b/f | | - | 3,185,371.00 | - | 3,185,371.00 | 1,854,300.00 |
| 2/2 | L/H L & B Additions | | - | | | - | 6,606.00 |
| B2/02 | Leasehold Land and Buildings Additions | | - | - | - | - | 6,606.00 |
| 2/4 | L/H L & B Revaluation | | - | | | - | 1,324,465.00 |
| B2/04 | Leasehold Land and Buildings Revaluation | | - | - | - | - | 1,324,465.00 |
| 702 | L/H L & B Depreciation b/f | 1 | - | | 920.00 | (920.00) | (157,512.00) |
| B2/11 | Leasehold Land and Buildings Depn b/f | | - | - | 920.00 | (920.00) | (157,512.00) |
| 702/6 | L/H L & B Dep'n for year | 4 | - | | 54,331.00 | (54,331.00) | (39,378.00) |
| B2/12 | Leasehold Land and Buildings Depn for Year | | - | - | 54,331.00 | (54,331.00) | (39,378.00) |
| 702/14 | Dep'n w/b on reval'n | | - | | | - | 195,970.00 |
| B2/14 | Leasehold Land and Buildings Depn on Reval | | - | - | - | - | 195,970.00 |
| 21 | Vehicles & Equipment | 1 | - | 280,971.00 | | 280,971.00 | 259,315.00 |
| B5/01 | Vehicles and Equipment b/f | | - | 280,971.00 | - | 280,971.00 | 259,315.00 |
| 21/2 | V & E Additions | 2 | - | 37,612.00 | | 37,612.00 | 51,527.00 |
| B5/02 | Vehicles and Equipment Additions | | - | 37,612.00 | - | 37,612.00 | 51,527.00 |

Client: Bradley Stoke Town Council
 Subject: Trial Balance Report (Nominal Accounts totalled by Working Papers)
 Year End: 31 March 2009

| | | |
|---------------------|--------------|------------|
| Prepared by: | Reviewed by: | Schedule: |
| Derek Kemp | | TB1 |
| Date: 03/06/2009 | | |

| A/C No. | Description | AJ No. | Per Client Draft | Debit | Credit | Current Year | Prior Year |
|---------|--------------------------------------|--------|------------------|------------|------------|--------------|--------------|
| 21/3 | V & E Disposals | 3 | - | | 1,923.00 | (1,923.00) | (29,871.00) |
| B5/03 | Vehicles and Equipment Disposals | | - | - | 1,923.00 | (1,923.00) | (29,871.00) |
| 721 | V & E Depreciation b/f | 1 | - | | 173,308.00 | (173,308.00) | (145,966.00) |
| B5/11 | Vehicles and Equipment Depn b/f | | - | - | 173,308.00 | (173,308.00) | (145,966.00) |
| 721/6 | V & E Dep'n for year | 4 | - | | 27,366.00 | (27,366.00) | (43,171.00) |
| B5/12 | Vehicles and Equipment Depn for Year | | - | - | 27,366.00 | (27,366.00) | (43,171.00) |
| 721/7 | Depreciation on disposals | 3 | - | 1,046.00 | | 1,046.00 | 15,829.00 |
| B5/13 | Vehicles and Equipment Depn on Disp | | - | 1,046.00 | - | 1,046.00 | 15,829.00 |
| 41 | Infrastructure Assets | 1 | - | 290,700.00 | | 290,700.00 | 804,234.00 |
| B6/01 | Infrastructure Assets b/f | | - | 290,700.00 | - | 290,700.00 | 804,234.00 |
| 41/2 | I A Additions | 2 | - | 286.00 | | 286.00 | 19,225.00 |
| B6/02 | Infrastructure Assets Additions | | - | 286.00 | - | 286.00 | 19,225.00 |
| 41/3 | I A Disposals | 3 | - | | 16,481.00 | (16,481.00) | (26,602.00) |
| B6/03 | Infrastructure Assets Disposals | | - | - | 16,481.00 | (16,481.00) | (26,602.00) |
| 41/4 | I A Reval'n | | - | | | - | (506,157.00) |
| B6/04 | Infrastructure Assets Revaluations | | - | - | - | - | (506,157.00) |

Client: Bradley Stoke Town Council
Subject: Trial Balance Report (Nominal Accounts totalled by Working Papers)
Year End: 31 March 2009

| | | |
|---------------------|--------------|------------|
| Prepared by: | Reviewed by: | Schedule: |
| Derek Kemp | | TB1 |
| Date: 03/06/2009 | | |

| A/C No. | Description | AJ No. | Per Client Draft | Debit | Credit | Current Year | Prior Year |
|---------|-------------------------------------|--------|------------------|-----------|------------|--------------|--------------|
| 741 | I A Depreciation b/f | 1 | - | | 134,068.00 | (134,068.00) | (217,003.00) |
| B6/11 | Infrastructure Assets Depn b/f | | - | - | 134,068.00 | (134,068.00) | (217,003.00) |
| 741/6 | I A Dep'n for year | 4 | - | | 27,453.00 | (27,453.00) | (29,072.00) |
| B6/12 | Infrastructure Assets Depn for Year | | - | - | 27,453.00 | (27,453.00) | (29,072.00) |
| 741/7 | I A Dep'n on disposals | 3 | - | 8,001.00 | | 8,001.00 | 10,543.00 |
| B6/13 | Infrastructure Assets Depn on Disp | | - | 8,001.00 | - | 8,001.00 | 10,543.00 |
| 741/14 | Dep'n w/b on reval'n | | - | | | - | 101,464.00 |
| B6/14 | Infrastructure Assets Depn on Reval | | - | - | - | - | 101,464.00 |
| 61 | Community Assets | 1 | - | 22,997.00 | | 22,997.00 | 22,997.00 |
| B7/01 | Community Assets | | - | 22,997.00 | - | 22,997.00 | 22,997.00 |
| 91 | Capital Work in Progress | | - | | | - | 23,000.00 |
| B9/01 | Other Fixed Assets Opening Cost | | - | - | - | - | 23,000.00 |
| 91/2 | CWIP Additions in year | | - | | | - | 662,437.00 |
| B9/02 | Other Fixed Assets Additions | | - | - | - | - | 662,437.00 |
| 91/4 | CWIP Completed | | - | | | - | (685,437.00) |
| B9/04 | Other Fixed Assets Revaluations | | - | - | - | - | (685,437.00) |

Client: Bradley Stoke Town Council
 Subject: Trial Balance Report (Nominal Accounts totalled by Working Papers)
 Year End: 31 March 2009

| | | |
|---------------------|--------------|------------|
| Prepared by: | Reviewed by: | Schedule: |
| Derek Kemp | | TB1 |
| Date: 03/06/2009 | | |

| A/C No. | Description | AJ No. | Per Client Draft | Debit | Credit | Current Year | Prior Year |
|---------|---|--------|------------------|-------|--------|--------------|-------------|
| 1150 | Stock | | 2,194.29 | | | 2,194.29 | 2,260.69 |
| D/06 | Leisure/Sports Centres | | 2,194.29 | - | - | 2,194.29 | 2,260.69 |
| 1100 | Debtors | | 2,115.17 | | | 2,115.17 | 6,680.80 |
| E1/01 | Trade Debtors | | 2,115.17 | - | - | 2,115.17 | 6,680.80 |
| 1400 | VAT on receipts | | (191.80) | | | (191.80) | (128.19) |
| 1420 | VAT reclaimed | | 5,126.58 | | | 5,126.58 | 14,245.64 |
| E2/01 | V A T Recoverable | | 4,934.78 | - | - | 4,934.78 | 14,117.45 |
| 1103 | Prepayments | | 18,945.32 | | | 18,945.32 | 26,818.57 |
| E4/01 | Prepayments | | 18,945.32 | - | - | 18,945.32 | 26,818.57 |
| 1102 | Accrued income (bank interest etc) | | 202.22 | | | 202.22 | 100.00 |
| E5/02 | Accrued Interest Receivable | | 202.22 | - | - | 202.22 | 100.00 |
| 1200 | Current, Instant & PSR Deposit Accounts | | 611,713.47 | | | 611,713.47 | 518,154.23 |
| 1230 | Petty Cash Bank A/c | | 79.28 | | | 79.28 | 46.89 |
| G/01 | Bank Current Accounts | | 611,792.75 | - | - | 611,792.75 | 518,201.12 |
| 1235 | Petty Cash Tin | | 122.06 | | | 122.06 | 36.05 |
| 1238 | Petty Cash at Sites | | 65.00 | | | 65.00 | 65.00 |
| 1239 | Petty Cash - Maintenance Van | | 13.57 | | | 13.57 | 40.00 |
| G/11 | Petty Cash and Other Floats | | 200.63 | - | - | 200.63 | 141.05 |
| 2100 | Creditors | | (15,570.33) | | | (15,570.33) | (23,620.52) |
| H3/01 | Trade Creditors | | (15,570.33) | - | - | (15,570.33) | (23,620.52) |

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| Derek Kemp | | TB1 |
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| A/C No. | Description | AJ No. | Per Client Draft | Debit | Credit | Current Year | Prior Year |
|---------|--|--------|------------------|----------|--------------|----------------|----------------|
| 2109 | Accrued Expenditure | | (32,190.38) | | | (32,190.38) | (23,537.56) |
| H6/01 | Accruals | | (32,190.38) | - | - | (32,190.38) | (23,537.56) |
| 2110 | Receipts in advance | | (2,497.32) | | | (2,497.32) | (1,783.46) |
| H7/01 | Booking Deposits Received | | (2,497.32) | - | - | (2,497.32) | (1,783.46) |
| 2102 | Sundry Creditors (Velosward Retention) | | (22,000.00) | | | (22,000.00) | (22,000.00) |
| 2103 | Sundry Creditors (Pearce) | | (16,593.15) | | | (16,593.15) | (16,575.82) |
| H11/01 | Capital Creditors | | (38,593.15) | - | - | (38,593.15) | (38,575.82) |
| 3300 | Revaluation Reserve | 1 | - | | 132,871.00 | (132,871.00) | - |
| K01/01 | Balance brought forward | | - | - | 132,871.00 | (132,871.00) | - |
| 330/2 | Revaluation in Year | | - | | | - | (132,871.00) |
| K01/02 | Revaluation of assets during the year | | - | - | - | - | (132,871.00) |
| 3300/10 | Depreciation on Revaluation | 4 | - | 2,209.00 | | 2,209.00 | - |
| K01/10 | Depreciation on revaluation element | | - | 2,209.00 | - | 2,209.00 | - |
| 3500 | Capital Finance Reserve | 1 | - | | 3,338,872.00 | (3,338,872.00) | (2,443,365.00) |
| K03/01 | Balance brought forward | | - | - | 3,338,872.00 | (3,338,872.00) | (2,443,365.00) |
| 3500/3 | Assets financed from revenue | 2 | - | | 37,898.00 | (37,898.00) | (739,795.00) |
| K03/03 | Additions - using revenue balances | | - | - | 37,898.00 | (37,898.00) | (739,795.00) |

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| A/C No. | Description | AJ No. | Per Client Draft | Debit | Credit | Current Year | Prior Year |
|---------|---|--------|------------------|------------|-----------|--------------|--------------|
| 3500/14 | Asset disposals | 3 | - | 18,404.00 | | 18,404.00 | 56,473.00 |
| K03/14 | Disposal of fixed assets | | - | 18,404.00 | - | 18,404.00 | 56,473.00 |
| 3500/15 | Dep'n on disposals | 3 | - | | 9,047.00 | (9,047.00) | (26,372.00) |
| K03/15 | Depreciation eliminated on disposals | | - | - | 9,047.00 | (9,047.00) | (26,372.00) |
| 3500/5 | Depreciation Reversal | 4 | - | 109,150.00 | | 109,150.00 | 111,621.00 |
| K03/21 | Reversal of depreciation | | - | 109,150.00 | - | 109,150.00 | 111,621.00 |
| 3500/23 | Depreciation on Revaluation | 4 | - | | 2,209.00 | (2,209.00) | (297,434.00) |
| K03/23 | Depreciation on revaluation element | | - | - | 2,209.00 | (2,209.00) | (297,434.00) |
| 3010 | Jubilee Centre - Retention etc against 9035 | | - | | | - | (22,000.00) |
| 3012 | BW Refurbishment | 5 | (12,000.00) | 12,000.00 | | - | - |
| 3015 | BW CCTV against 9031 | | - | | | - | (5,903.00) |
| 3016 | Play Area Replacements | 5 | (25,900.00) | 25,900.00 | | - | - |
| 3017 | Roundabout enhancements against 9048 | 5 | - | | 10,000.00 | (10,000.00) | (10,000.00) |
| 3018 | On line payment system against 9049 | | (3,500.00) | | | (3,500.00) | (3,500.00) |
| 3021 | Insignia/Saches against 9052 | 5 | - | | 2,500.00 | (2,500.00) | (2,500.00) |
| 3022 | Allotment Provision | 5 | (3,000.00) | 3,000.00 | | - | - |
| 3023 | Mobile Cleansing Opearative, Vehicle and equipment | 5 | (5,900.00) | 5,900.00 | | - | - |
| 3040 | Night Bus Subsidy m- RE 9041 | | - | | | - | (3,060.00) |
| 3064 | Baileys court Refurbishment + (other projects see N/C 9050) | 5 | (3,200.00) | 200.00 | | (3,000.00) | (100,000.00) |
| 3065 | Baileys Court Restructure (c/fwd) | | - | | | - | (574,895.00) |

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|---------|---|--------|------------------|-----------|------------|--------------|----------------|
| 3070 | Village Green Developement -RE 5088/5089/5090/9038 | 5 | (52,360.00) | 2,360.00 | | (50,000.00) | (50,000.00) |
| 3071 | Disability Discrimination against 9047 | 5 | (760.00) | | 97.00 | (857.00) | (2,000.00) |
| 3080 | Teenage Provision (Exc Skate Park c/fwd) against 5084 | | (10,811.00) | | | (10,811.00) | (10,811.00) |
| 3081 | Teenage Provision - Skate Park against 9039/5051 | | (10,000.00) | | | (10,000.00) | (10,000.00) |
| 3082 | Jubilee Centre - Heating/chilling against N/ C 9035 | 5 | (25,086.00) | | 914.00 | (26,000.00) | - |
| 3083 | Restructure/Staffing- NC 5066 | | (40,000.00) | | | (40,000.00) | - |
| 3084 | Office Relocation | | (25,000.00) | | | (25,000.00) | - |
| 3090 | Capital Reserve A/c | 5 | (290,000.00) | 28,000.00 | | (262,000.00) | (250,000.00) |
| K83/01 | Balance brought forward | | (507,517.00) | 77,360.00 | 13,511.00 | (443,668.00) | (1,044,669.00) |
| 3012/2 | Tfr to 3012 | 5 | - | | 12,000.00 | (12,000.00) | - |
| 3016/2 | Tfr to 3016 | 5 | - | | 25,900.00 | (25,900.00) | - |
| 3022/2 | Tfr to 3022 | 5 | - | | 3,000.00 | (3,000.00) | - |
| 3023/2 | Tfr to 3023 | 5 | - | | 5,900.00 | (5,900.00) | - |
| 3040/2 | Tfr to 3040 | | - | | | - | (10,340.00) |
| 3064/2 | Tfr to 3064 | 5 | - | | 200.00 | (200.00) | - |
| 3070/2 | Tfr to 3070 | 5 | - | | 5,000.00 | (5,000.00) | - |
| 3082/2 | Tfr to 3082 | | - | | | - | (26,000.00) |
| 3083/2 | Tfr to 3083 | | - | | | - | (40,000.00) |
| 3084/2 | Tfr to 3084 | | - | | | - | (25,000.00) |
| 3090/2 | Tfr to 3090 | 5 | - | | 57,350.00 | (57,350.00) | (12,000.00) |
| K83/02 | Contribution to Reserves | | - | - | 109,350.00 | (109,350.00) | (113,340.00) |
| 3010/3 | Tfr from 3010 | | - | | | - | 22,000.00 |
| 3015/3 | Tfr from 3015 | | - | | | - | 5,903.00 |
| 3017/3 | Tfr from 3017 | 5 | - | 10,000.00 | | 10,000.00 | - |
| 3021/3 | Tfr from 3021 | 5 | - | 2,500.00 | | 2,500.00 | - |
| 3040/3 | Tfr from 3040 | | - | | | - | 13,400.00 |
| 3064/3 | Tfr from 3064 | | - | | | - | 97,000.00 |
| 3065/3 | Tfr from 3065 | | - | | | - | 574,895.00 |
| 3070/3 | Tfr from 3070 | 5 | - | 2,640.00 | | 2,640.00 | - |
| 3071/3 | Tfr from 3071 | 5 | - | 97.00 | | 97.00 | 1,143.00 |
| 3082/3 | Tfr from 3082 | 5 | - | 914.00 | | 914.00 | - |
| 3090/3 | Tfr from 3090 | 5 | - | 29,350.00 | | 29,350.00 | - |

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|---------|------------------------------|--------|------------------|--------------|--------------|--------------|-------------|
| K83/03 | Contribution from Reserves | | - | 45,501.00 | - | 45,501.00 | 714,341.00 |
| 3100 | General Fund Opening Balance | | (37,134.32) | | | (37,134.32) | (57,233.20) |
| K99/01 | Balance brought forward | | (37,134.32) | - | - | (37,134.32) | (57,233.20) |
| | Balance Sheet Total | | 6,882.66 | 4,079,608.00 | 4,079,608.00 | 6,882.66 | (20,098.88) |

| A/C No. | Description | AJ No. | Per Client Draft | Debit | Credit | Current Year | Prior Year |
|---------|--|--------|------------------|------------|--------|--------------|------------|
| 5067 | Office Agency Services | | 28,955.31 | | | 28,955.31 | 33,287.62 |
| 5998/2 | Admin Reallocation | 7 | - | 147,065.89 | | 147,065.89 | 103,874.33 |
| 6011 | BS Jubilee Centre Rates | | 3,672.90 | | | 3,672.90 | 3,529.80 |
| 6012 | BS Jubilee Centre Licenses | | 447.90 | | | 447.90 | 604.30 |
| 6030 | BS Jubilee Centre Electricity | | 5,030.90 | | | 5,030.90 | 5,243.51 |
| 6031 | BS Jubilee Centre Gas | | 6,642.03 | | | 6,642.03 | 3,409.40 |
| 6032 | BS Jubilee Centre Telephone/Fax | | 1,825.91 | | | 1,825.91 | 1,846.29 |
| 6033 | BS Jubilee Centre Water | | 1,535.79 | | | 1,535.79 | 1,505.31 |
| 6035 | BS Jubilee Centre General Waste Disposal | | 1,712.14 | | | 1,712.14 | 1,485.32 |
| 6036 | BS Jubilee Centre Hygiene Waste Supply/IDisposal | | 1,463.45 | | | 1,463.45 | 1,122.11 |
| 6041 | BS Jubilee Centre Prop Repairs/Maintenance | | 16,584.81 | | | 16,584.81 | 10,625.02 |
| 6042 | BS Jubilee Centre Property Vandalism | | 2,105.52 | | | 2,105.52 | 4,433.45 |
| 6043 | BS Jubilee Centre Cleaning Contractors | | 13,713.04 | | | 13,713.04 | 13,873.04 |
| 6045 | BS Jubilee Centre & All Sites Cleaning Materials | | 229.94 | | | 229.94 | 128.14 |
| 6046 | BS Jubilee Centre Ground Maintenance | | 21,302.55 | | | 21,302.55 | 16,479.00 |
| 6048 | BS Jubilee Centre Fire & Security systems | | 3,183.84 | | | 3,183.84 | 3,012.01 |
| 6050 | Savages Wood Security Call-out | | - | | | - | 110.00 |
| 6072 | All sites - Gen Exps (eg hand towels etc) | | 3,939.03 | | | 3,939.03 | 3,219.18 |

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| 6073 | BS Jubilee Centre Other General Expenses | | 423.57 | | | 423.57 | 367.32 |
| 6074 | Savages Wood Vending Machine Running Costs | | - | | | - | 1,402.68 |
| 6075 | Jubilee Centre Hygiene Vending Machine | | 13.38 | | | 13.38 | 65.76 |
| 6999 | BS Jubilee Centre Capital Charges | 4 | - | 29,998.00 | | 29,998.00 | 25,390.00 |
| 7011 | B/Way Rates | | 5,220.60 | | | 5,220.60 | 5,017.20 |
| 7012 | B/Way Licenses | | 395.19 | | | 395.19 | 377.18 |
| 7030 | B/Way Electric | | 2,217.37 | | | 2,217.37 | 2,931.76 |
| 7031 | B/Way Gas | | 2,018.57 | | | 2,018.57 | 2,160.25 |
| 7032 | B/Way Telephone/Fax | | 935.15 | | | 935.15 | 939.81 |
| 7033 | B/Way Water | | 315.56 | | | 315.56 | 431.68 |
| 7035 | B/Way General Waste Disposal | | 781.91 | | | 781.91 | 647.87 |
| 7036 | B/Way Hygene Waste Disposal | | 725.94 | | | 725.94 | 693.91 |
| 7041 | B/Way Prop Repairs/Maintenance | | 4,293.37 | | | 4,293.37 | 4,150.89 |
| 7042 | B/Way Property Vandalism | | 105.00 | | | 105.00 | 648.70 |
| 7043 | B/Way Cleaning Contractors | | 6,806.96 | | | 6,806.96 | 6,759.96 |
| 7046 | B/Way Ground Maintenance | | 5,053.70 | | | 5,053.70 | 5,545.20 |
| 7048 | B/Way Fire & Security Systems | | 3,813.77 | | | 3,813.77 | 1,383.98 |
| 7073 | B/W Other General Expenses | | 40.41 | | | 40.41 | 53.68 |
| 7999 | B/way Capital Charges | 4 | - | 13,857.00 | | 13,857.00 | 15,757.00 |
| 8011 | Baileys Court Rates | | 9,193.80 | | | 9,193.80 | 6,420.53 |
| 8012 | Baileys Court Licenses | | 287.27 | | | 287.27 | 883.21 |
| 8030 | Baileys Court Electric | | 5,571.09 | | | 5,571.09 | 4,991.35 |
| 8031 | Baileys Court Gas | | 5,636.37 | | | 5,636.37 | 2,806.97 |
| 8032 | Baileys Court Telephone/Fax | | 811.78 | | | 811.78 | 1,025.62 |
| 8033 | Baileys Court Water | | 2,115.99 | | | 2,115.99 | 1,935.51 |
| 8035 | Baileys Court General Waste Disposal | | 820.69 | | | 820.69 | 1,088.70 |
| 8036 | Baileys Court Hygene Waste Disposal | | 674.65 | | | 674.65 | 510.18 |
| 8041 | Baileys Court Prop Repairs/Maintenance | | 9,869.23 | | | 9,869.23 | 7,911.32 |
| 8042 | Baileys Court Property Vandalism | | 773.87 | | | 773.87 | 292.46 |
| 8043 | Baileys Court Cleaning Contractors | | 13,567.04 | | | 13,567.04 | 8,449.98 |

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| 8046 | Baileys Court Ground Maintenance | | 29,064.11 | | | 29,064.11 | 21,704.20 |
| 8048 | Baileys Court Fire & Security Systems | | 1,521.37 | | | 1,521.37 | 2,230.47 |
| 8073 | Baileys Court Other General Expenses | | 75.46 | | | 75.46 | 115.69 |
| 8080 | Baileys Court Misc | | 38.37 | | | 38.37 | - |
| 8999 | Baileys Court Capital Charges | 4 | - | 32,152.00 | | 32,152.00 | 19,470.00 |
| 9015 | New Computer Equipment (Hardware - All Sites) | 2 | 2,287.00 | | 587.00 | 1,265.00 | 125.00 |
| | | 2 | | | 435.00 | | |
| 9025 | New Savages Wood Furniture | 2 | 311.19 | | 258.00 | 53.19 | 1,104.43 |
| 9026 | New B/Way Furniture | 2 | 486.48 | | 478.00 | 8.48 | 4,078.89 |
| 9027 | New Baileys Court Furniture | 2 | 1,658.23 | | 1,627.00 | 31.23 | 730.69 |
| 9030 | New Savages Wood Equipment | 2 | 812.79 | | 566.00 | 246.79 | 107.43 |
| 9031 | New B/Way Equipment - also see 3015 re CCTV | | 43.00 | | | 43.00 | 112.51 |
| 9032 | New Baileys Court Equipment | 2 | 906.98 | | 767.00 | 139.98 | 927.55 |
| 9035 | New Savages Wood Building Works | | - | | | - | (0.19) |
| 9037 | New Baileys Court Building Works - RE 3065 | | 11,905.00 | | | 11,905.00 | (0.08) |
| M002/01 | Community Centres | | 243,937.27 | 223,072.89 | 4,718.00 | 462,292.16 | 369,535.08 |
| 5051 | Skate Park (key holding) - see 3081 | | 2,829.30 | | | 2,829.30 | 8,248.48 |
| M002/05 | Outdoor Sports & Recreation Facilities | | 2,829.30 | - | - | 2,829.30 | 8,248.48 |
| 5039 | Playground maintenance/repairs | | 351.03 | | | 351.03 | 2,849.06 |
| 5046 | Office Playground Repairs/Vandalism | | 2,330.53 | | | 2,330.53 | 866.00 |
| 5090 | Village Green - Other Costs against 3070 | | 2,640.00 | | | 2,640.00 | - |
| 5999/1 | Play Areas Capital Charges | 4 | - | 15,809.00 | | 15,809.00 | 25,011.00 |
| 5999/2 | Open Spaces Capital Charges | 4 | - | 1,946.00 | | 1,946.00 | 1,946.00 |

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| 9020 | New Playground Equipment | 2 2 | 35,000.00 | | 177.00 32,412.00 | 2,411.00 | - |
| M003/01 | Community Parks & Open Spaces | | 40,321.56 | 17,755.00 | 32,589.00 | 25,487.56 | 30,672.06 |
| 5076 | Office S137 Exps General Grant Aid & Grant Ex-Gratia) | | 3,450.00 | | | 3,450.00 | 2,040.47 |
| 5077 | Office S137 Exps (Service Level Agreements) | | 10,910.12 | | | 10,910.12 | 14,015.55 |
| 5079 | Office Other ex-gratia payments (not 137 Exps) | 7 | 105,551.00 | | 13,932.00 | 91,619.00 | 99,820.00 |
| 5085 | Firework Display | | 5,015.92 | | | 5,015.92 | 3,774.77 |
| M206/01 | Community Development | | 124,927.04 | - | 13,932.00 | 110,995.04 | 119,650.79 |
| 5035 | Office Gen Waste Disposal-includes street bins | | 3,968.64 | | | 3,968.64 | 3,793.92 |
| 5036 | Office Hygiene Waste Disposal (inc dog bins,sanitact) | | 6,445.43 | | | 6,445.43 | 6,002.25 |
| 5040 | Office Street Maintenance/repairs (inc bus shelter cleaning) | | 6,422.88 | | | 6,422.88 | 6,470.35 |
| 5042 | Office Property/Street Furniture Vandalism | | 935.90 | | | 935.90 | 490.84 |
| 5999/3 | Roads Capital Charges | 4 | - | 12,481.00 | | 12,481.00 | 14,091.00 |
| 9022 | New Street Furniture | 2 | 108.09 | | 109.00 | (0.91) | - |
| 9047 | Disability Discrimination against 3071 | | 97.00 | | | 97.00 | - |
| M404/06 | Routine Repairs (other roads) | | 17,977.94 | 12,481.00 | 109.00 | 30,349.94 | 30,848.36 |
| 5079A | Nightbus | 7 | - | 13,932.00 | | 13,932.00 | - |
| M409/01 | Concessionary Fares | | - | 13,932.00 | - | 13,932.00 | - |
| 5087 | Community Events | | 20,998.74 | | | 20,998.74 | 32,695.58 |
| M801/1 | Other Services to the Public | | 20,998.74 | - | - | 20,998.74 | 32,695.58 |

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| 5010 | Unit 7 Office Rent & Service Charge | | 29,819.06 | | | 29,819.06 | 30,703.37 |
| 5011 | Unit 7 Office Rates | | 10,972.50 | | | 10,972.50 | 10,545.00 |
| 5012 | Office Licenses | | 4.00 | | | 4.00 | 4.00 |
| 5013 | Office Subscriptions | | 2,791.90 | | | 2,791.90 | 2,692.53 |
| 5014 | Office Reports & Publications | | 158.03 | | | 158.03 | 350.98 |
| 5015 | Office & All Sites Advertising/Publishing & adhoc reports | | 2,496.85 | | | 2,496.85 | 2,010.10 |
| 5016 | Office Newsletter Publishing | | 8,927.68 | | | 8,927.68 | 8,339.12 |
| 5017 | Office & All Sites Health & Safety | | 1,710.43 | | | 1,710.43 | 1,725.73 |
| 5018 | Office & All Sites Stationery | | 1,130.62 | | | 1,130.62 | 2,086.53 |
| 5020 | Office Postage | | 1,081.19 | | | 1,081.19 | 1,304.70 |
| 5021 | Computer support | | 5,541.02 | | | 5,541.02 | 4,817.39 |
| 5022 | Printer consumables (paper/cartridges) | | 2,554.96 | | | 2,554.96 | 2,595.92 |
| 5030 | Office Electricity | | 2,581.11 | | | 2,581.11 | 2,273.81 |
| 5032 | Office Telephone/Fax | | 5,105.37 | | | 5,105.37 | 5,428.99 |
| 5033 | Office Water | | 267.70 | | | 267.70 | 225.67 |
| 5037 | Office E-Mail & internet Charges | | 1,718.00 | | | 1,718.00 | 2,621.35 |
| 5038 | Office Web Charges | | 1,140.98 | | | 1,140.98 | 1,150.00 |
| 5041 | Office Prop Repairs/Maintenance | | 50.00 | | | 50.00 | - |
| 5043 | Office Cleaning Contractors | | 5,190.00 | | | 5,190.00 | 5,212.00 |
| 5045 | Office Cleaning Materials | | 1.75 | | | 1.75 | - |
| 5048 | Office Fire + Security | | 623.18 | | | 623.18 | 470.30 |
| 5060 | Office & All Sites Salaries | | 233,703.58 | | | 233,703.58 | 230,068.37 |
| 5061 | Office & All Sites Employer's NI | | 15,712.17 | | | 15,712.17 | 15,575.03 |
| 5062 | Office & All Sites Employer Pension Contributions | | 23,288.83 | | | 23,288.83 | 16,910.21 |
| 5066 | Office Professional fees | | 1,444.80 | | | 1,444.80 | 109.50 |
| 5068 | Office & All Sites Training (see N/C 4009) | | 2,778.53 | | | 2,778.53 | 2,665.27 |
| 5069 | Office Audit Fees | | 4,421.64 | | | 4,421.64 | 5,024.42 |
| 5070 | Office & All Sites Insurance | | 10,679.54 | | | 10,679.54 | 10,547.21 |
| 5071 | Office & All Sites Legal | | 2,552.50 | | | 2,552.50 | - |
| 5072 | Office General Exps | | 642.08 | | | 642.08 | 497.97 |

Client: Bradley Stoke Town Council
 Subject: Trial Balance Report (Nominal Accounts totalled by Working Papers)
 Year End: 31 March 2009

| | | |
|---------------------|--------------|------------|
| Prepared by: | Reviewed by: | Schedule: |
| Derek Kemp | | TB1 |
| Date: 03/06/2009 | | |

| A/C No. | Description | AJ No. | Per Client Draft | Debit | Credit | Current Year | Prior Year |
|---------|---|--------|------------------|----------|------------|--------------|--------------|
| 5081 | Office Mileage | | 2,222.76 | | | 2,222.76 | 2,382.33 |
| 5082 | Office Bank charges & interest | | 179.38 | | | 179.38 | 263.62 |
| 5998 | Admin Recharged | 7 | - | | 147,065.89 | (147,065.89) | (103,874.33) |
| 5999 | Mobile Van - General Running Costs | | 1,179.25 | | | 1,179.25 | 556.54 |
| 5999/4 | Admin Capital Charges | 4 | - | 2,328.00 | | 2,328.00 | 9,377.00 |
| 9024 | New Office Furniture (Excludes Computer Costs) | 2 | 158.49 | | 158.00 | 0.49 | - |
| 9028 | Assets under Health & Safety | 2 | 283.22 | | 145.00 | 138.22 | 1,143.00 |
| 9029 | New Office Equipment | 2 | 179.00 | | 179.00 | - | 26.99 |
| 9033 | Mobile Van + Street Cleanser associated new equipment | | 73.02 | | | 73.02 | 81.00 |
| M901/01 | Corporate Management | | 383,365.12 | 2,328.00 | 147,547.89 | 238,145.23 | 275,911.62 |
| 5086 | Office election costs | | 2,843.32 | | | 2,843.32 | 9,608.11 |
| 5999/5 | Democratic Capital Charges | 4 | - | 579.00 | | 579.00 | 579.00 |
| M902/01 | Democratic Representation & Management | | 2,843.32 | 579.00 | - | 3,422.32 | 10,187.11 |
| 5073 | Office Chairman Exps | | 421.82 | | | 421.82 | 395.57 |
| M903/01 | Civic Expenses | | 421.82 | - | - | 421.82 | 395.57 |
| 4005 | JUBILEE CENTRE VENDING MACHINES- INCOME | | - | | | - | (722.33) |
| 4006 | JUBILEE CENTRE - INDOOR INCOME (Non sport) | | (53,268.80) | | | (53,268.80) | (45,322.85) |
| 4007 | BROOK WAY - INDOOR INCOME (Non Sport) | | (16,808.02) | | | (16,808.02) | (18,560.17) |
| 4008 | BAILEYS COURT - INDOOR INCOME (Non Sport) | | (26,104.75) | | | (26,104.75) | (15,816.46) |
| N002/01 | Community Centres | | (96,181.57) | - | - | (96,181.57) | (80,421.81) |

Client: Bradley Stoke Town Council
Subject: Trial Balance Report (Nominal Accounts totalled by Working Papers)
Year End: 31 March 2009

| | | |
|---------------------|--------------|------------|
| Prepared by: | Reviewed by: | Schedule: |
| Derek Kemp | | TB1 |
| Date: 03/06/2009 | | |

| A/C No. | Description | AJ No. | Per Client Draft | Debit | Credit | Current Year | Prior Year |
|---------|--|--------|------------------|-----------|-----------|--------------|-------------|
| 4002 | Grant Income Received | | - | | | - | (573.00) |
| 4106 | JUBILEE CENTRE - OUTDOOR SPORTS INCOME | | (17,268.67) | | | (17,268.67) | (15,997.39) |
| 4107 | BROOKWAY - OUTDOOR SPORTS INCOME | | (2,202.26) | | | (2,202.26) | (2,597.15) |
| 4108 | BAILEYS COURT - OUTDOOR SPORTS INCOME | | (889.73) | | | (889.73) | (1,330.10) |
| N002/05 | Outdoor Sports & Recreation Facilities | | (20,360.66) | - | - | (20,360.66) | (20,497.64) |
| 4011 | Community Events - Income | | (212.77) | | | (212.77) | (780.58) |
| N801/01 | Other Services to the Public | | (212.77) | - | - | (212.77) | (780.58) |
| 4003 | MISC INCOME | | (10.30) | | | (10.30) | (253.82) |
| 4004 | OFFICE INCOME | | (107.04) | | | (107.04) | (3.50) |
| 4009 | TRAINING INCOME (see N/C 5068) | | (583.07) | | | (583.07) | - |
| N901/01 | Corporate Management | | (700.41) | - | - | (700.41) | (257.32) |
| 9885 | Asset disposals - NBV | 3 | - | 1,923.00 | | | |
| | | 3 | | | 1,046.00 | | |
| | | 3 | | 16,481.00 | | | |
| | | 3 | | | 8,001.00 | 9,357.00 | 30,101.00 |
| O02/01 | Book Value of Asset Disposals | | - | 18,404.00 | 9,047.00 | 9,357.00 | 30,101.00 |
| 9895 | Asset disposals - NBV to CFA | 3 | - | | 9,357.00 | (9,357.00) | (30,101.00) |
| O99/01 | NBV of Disposals to CAA | | - | - | 9,357.00 | (9,357.00) | (30,101.00) |
| 5015A | Publicity Contra | 6 | - | | 15,897.00 | (15,897.00) | (14,221.00) |
| 5076A | S137 Contra | 6 | - | | 14,360.00 | (14,360.00) | (16,056.00) |

Client: Bradley Stoke Town Council
Subject: Trial Balance Report (Nominal Accounts totalled by Working Papers)
Year End: 31 March 2009

| | | |
|---------------------|--------------|------------|
| Prepared by: | Reviewed by: | Schedule: |
| Derek Kemp | | TB1 |
| Date: 03/06/2009 | | |

| A/C No. | Description | AJ No. | Per Client Draft | Debit | Credit | Current Year | Prior Year |
|---------|---|--------|------------------|------------------|------------|--------------|--------------|
| P01/08 | Establishment/General Administration | | - | - | 30,257.00 | (30,257.00) | (30,277.00) |
| 5076/1 | General Grant Aid | 6 | - | 3,450.00 | | 3,450.00 | 2,040.00 |
| 5077/1 | Service Level Agreements | 6 | - | 10,910.00 | | 10,910.00 | 14,016.00 |
| P01/12 | Section 137 Expenditure | | - | 14,360.00 | - | 14,360.00 | 16,056.00 |
| 5015/3 | Publicity | 6 | - | 2,497.00 | | 2,497.00 | 2,010.00 |
| 5016/1 | Newsletter | 6 | - | 10,743.00 | | 10,743.00 | 8,419.00 |
| 5087/1 | Publicity - Community Events | 6 | - | 2,114.00 | | 2,114.00 | 3,792.00 |
| 9042/1 | Publicity - Firework Display | 6 | - | 543.00 | | 543.00 | - |
| P01/14 | Publicity | | - | 15,897.00 | - | 15,897.00 | 14,221.00 |
| 802 | Dep'n Leasehold L & B | 4 | - | 54,331.00 | | 54,331.00 | 39,378.00 |
| 821 | Dep'n V & E | 4 | - | 27,366.00 | | 27,366.00 | 43,171.00 |
| 841 | Dep'n Infr Assets | 4 | - | 27,453.00 | | 27,453.00 | 29,072.00 |
| Q01/01 | Provision for Depreciation | | - | 109,150.00 | - | 109,150.00 | 111,621.00 |
| 1999 | Capital Charges (Income) | 4 | - | | 109,150.00 | (109,150.00) | (111,621.00) |
| Q02/01 | Capital Charges | | - | - | 109,150.00 | (109,150.00) | (111,621.00) |
| 4010 | BANK INTEREST RECEIVED | | (21,994.36) | | | (21,994.36) | (48,492.42) |
| R01/01 | Interest Income - General Funds | | (21,994.36) | - | - | (21,994.36) | (48,492.42) |
| 3150 | Transfers to/from General Fund | | 63,849.00 | | | 63,849.00 | (601,001.00) |
| U01/3 | Other Earmarked Reserves | | 63,849.00 | - | - | 63,849.00 | (601,001.00) |
| 9015A | New Computer Equipment (Hardware - All Sites) | 2 2 | - | 587.00 435.00 | | 1,022.00 | - |

Client: Bradley Stoke Town Council
Subject: Trial Balance Report (Nominal Accounts totalled by Working Papers)
Year End: 31 March 2009

| | | |
|---------------------|--------------|------------|
| Prepared by: | Reviewed by: | Schedule: |
| Derek Kemp | | TB1 |
| Date: 03/06/2009 | | |

| A/C No. | Description | AJ No. | Per Client Draft | Debit | Credit | Current Year | Prior Year |
|---------|--|--------|------------------|------------|------------|--------------|--------------|
| 9020A | New Playground Equipment | 2 | - | 177.00 | | | |
| | | 2 | | 32,412.00 | | 32,589.00 | - |
| 9022A | New Street Furniture | 2 | - | 109.00 | | 109.00 | - |
| 9024A | New Office Furniture (Excludes Computer Costs) | 2 | - | 158.00 | | | |
| | | | | | | 158.00 | - |
| 9025A | New Savages Wood Furniture | 2 | - | 258.00 | | 258.00 | 19,413.00 |
| 9026A | New B/Way Furniture | 2 | - | 478.00 | | 478.00 | 5,846.00 |
| 9027A | New Baileys Court Furniture | 2 | - | 1,627.00 | | 1,627.00 | 23,166.00 |
| 9028A | Assets Under Health & Safety | 2 | - | 145.00 | | 145.00 | - |
| 9029A | New Office Equipment | 2 | - | 179.00 | | 179.00 | - |
| 9030A | New Savages Wood Equipment | 2 | - | 566.00 | | 566.00 | 19,425.00 |
| 9032A | New Baileys Court Equipment | 2 | - | 767.00 | | 767.00 | 2,902.00 |
| 9035A | New Savages Wood Building Works | | - | | | - | 6,606.00 |
| 9037A | New Baileys Court Building Works | | - | | | - | 662,437.00 |
| W01/01 | Financing Capital Expenditure | | - | 37,898.00 | - | 37,898.00 | 739,795.00 |
| 899 | Depreciation Reversal | 4 | - | | 109,150.00 | (109,150.00) | (111,621.00) |
| W01/02 | Reversal of Depreciation | | - | - | 109,150.00 | (109,150.00) | (111,621.00) |
| 4000 | PRECEPT INCOME | | (768,904.00) | | | (768,904.00) | (734,769.00) |
| Y01/1 | Precept on District Council | | (768,904.00) | - | - | (768,904.00) | (734,769.00) |
| | Profit & Loss Total | | (6,882.66) | 465,856.89 | 465,856.89 | (6,882.66) | 20,098.88 |

TRIAL BALANCE FOR ACCOUNTS

| | 31/03/2009 | 31/03/2008 | Cash Flow Movement | Cash Flow Statement Figures | | | |
|--|-------------|-------------|-----------------------|-----------------------------|-------------|----------------------|------------|
| | | | | Cash Outflows | Cash Inflow | Separately Stated | |
| | | | | Operating | Employees | Services | |
| B2/01 Leasehold Land and Buildings b/f | 3185371.00 | 1854300.00 | | | | | |
| B2/02 Leasehold Land and Buildings Additions | 0.00 | 6606.00 | 0.00 | | | | 0.00 |
| B2/04 Leasehold Land and Buildings Revaluation | 0.00 | 1324465.00 | 0.00 N/A | | | | |
| B2/11 Leasehold Land and Buildings Depn b/f | -920.00 | -157512.00 | | | | | |
| B2/12 Leasehold Land and Buildings Depn for Year | -54331.00 | -39378.00 | -54331.00 N/A | | | | |
| B2/14 Leasehold Land and Buildings Depn on Reval | 0.00 | 195970.00 | 0.00 N/A | | | | |
| B5/01 Vehicles and Equipment b/f | 280971.00 | 259315.00 | | | | | |
| B5/02 Vehicles and Equipment Additions | 37612.00 | 51527.00 | 37612.00 | | | | 37612.00 |
| B5/03 Vehicles and Equipment Disposals | -1923.00 | -29871.00 | -1923.00 N/A | | | | |
| B5/11 Vehicles and Equipment Depn b/f | -173308.00 | -145966.00 | | | | | |
| B5/12 Vehicles and Equipment Depn for Year | -27366.00 | -43171.00 | -27366.00 N/A | | | | |
| B5/13 Vehicles and Equipment Depn on Disp | 1046.00 | 15829.00 | 1046.00 N/A | | | | |
| B6/01 Infrastructure Assets b/f | 290700.00 | 804234.00 | | | | | |
| B6/02 Infrastructure Assets Additions | 286.00 | 19225.00 | 286.00 | | | | 286.00 |
| B6/03 Infrastructure Assets Disposals | -16481.00 | -26602.00 | -16481.00 N/A | | | | |
| B6/04 Infrastructure Assets Revaluations | 0.00 | -506157.00 | 0.00 N/A | | | | |
| B6/11 Infrastructure Assets Depn b/f | -134068.00 | -217003.00 | | | | | |
| B6/12 Infrastructure Assets Depn for Year | -27453.00 | -29072.00 | -27453.00 N/A | | | | |
| B6/13 Infrastructure Assets Depn on Disp | 8001.00 | 10543.00 | 8001.00 N/A | | | | |
| B6/14 Infrastructure Assets Depn on Reval | 0.00 | 101464.00 | 0.00 N/A | | | | |
| B7/01 Community Assets | 22997.00 | 22997.00 | | | | | |
| B9/01 Other Fixed Assets Opening Cost | 0.00 | 23000.00 | | | | | |
| B9/02 Other Fixed Assets Additions | 0.00 | 682437.00 | 0.00 | | | | 0.00 |
| B9/04 Other Fixed Assets Revaluations | 0.00 | -685437.00 | 0.00 N/A | | | | |
| | | | | | | | 37880.67 |
| D/08 Leisure/Sports Centres | 2194.29 | 2260.69 | -86.40 | -66.40 | | | |
| E1/01 Trade Debtors | 2115.17 | 6680.80 | -4565.63 | | | -4565.63 | |
| E2/01 V A T Recoverable | 4934.78 | 14117.45 | -9182.67 | -9182.67 | | | |
| E4/01 Prepayments | 18945.32 | 26818.57 | -7873.25 | -7873.25 | | | |
| E5/02 Accrued Interest Receivable | 202.22 | 100.00 | 102.22 | | | | 102.22 |
| G/01 Bank Current Accounts | 611792.75 | 518201.12 | 93591.63 | | | | 93651.21 |
| G/11 Petty Cash and Other Floats | 200.63 | 141.05 | 59.58 | | | | |
| H3/01 Trade Creditors | -15570.33 | -23620.52 | 8050.19 | 8050.19 | | | |
| H6/01 Accruals | -32190.38 | -23537.56 | -8652.82 | -8652.82 | | | |
| H7/01 Booking Deposits Received | -2497.32 | -1783.46 | -713.86 | | | -713.86 | |
| H11/01 Capital Creditors | -38593.15 | -38575.82 | -17.33 | | | | -17.33 |
| K01/01 Balance brought forward | -132871.00 | 0.00 | | | | | |
| K01/02 Revaluation of assets during the year | 0.00 | -132871.00 | 0.00 N/A | | | | |
| K01/10 Depreciation on revaluation element | 2209.00 | 0.00 | 2209.00 N/A | | | | |
| K03/01 Balance brought forward | -3338872.00 | -2443365.00 | | | | | |
| K03/03 Additions - using revenue balances | -37898.00 | -739795.00 | -37898.00 N/A | | | | |
| K03/14 Disposal of fixed assets | 18404.00 | 56473.00 | 18404.00 N/A | | | | |
| K03/15 Depreciation eliminated on disposals | -9047.00 | -26372.00 | -9047.00 N/A | | | | |
| K03/21 Reversal of depreciation | 109150.00 | 111621.00 | 109150.00 N/A | | | | |
| K03/23 Depreciation on revaluation element | -2209.00 | -297434.00 | -2209.00 N/A | | | | |
| K83/01 Balance brought forward | -443668.00 | -1044668.00 | | | | | |
| K83/02 Contribution to Reserves | -109350.00 | -113340.00 | -109350.00 N/A | | | | |
| K83/03 Contribution from Reserves | 45501.00 | 714341.00 | 45501.00 N/A | | | | |
| K99/01 Balance brought forward | -37134.32 | -57233.20 | | | | | |
| | 6882.66 | -20098.88 | 6882.66 | | | | |
| M002/01 Community Centres | 462292.18 | 462292.18 | | 462292.18 | | | |
| M002/05 Outdoor Sports & Recreation Facilities | 2829.30 | 2829.30 | | 2829.30 | | | |
| M003/01 Community Parks & Open Spaces | 25487.56 | 25487.56 | | 25487.56 | | | |
| M206/01 Community Development | 110995.04 | 110995.04 | | 110995.04 | | | |
| M404/06 Routine Repairs (other roads) | 30349.94 | 30349.94 | | 30349.94 | | | |
| M409/01 Concessionary Fares | 13932.00 | 13932.00 | | 13932.00 | | | |
| M801/1 Other Services to the Public | 20998.74 | 20998.74 | | 20998.74 | | | |
| M901/01 Corporate Management | 238145.23 | 238145.23 | | 238145.23 | | | |
| M902/01 Democratic Representation & Management | 3422.32 | 3422.32 | | 3422.32 | | | |
| M903/01 Civic Expenses | 421.82 | 421.82 | | 421.82 | | | |
| N002/01 Community Centres | -96181.57 | -96181.57 | | | | -96181.57 | |
| N002/05 Outdoor Sports & Recreation Facilities | -20360.66 | -20360.66 | | | | -20360.66 | |
| N801/01 Other Services to the Public | -212.77 | -212.77 | | | | -212.77 | |
| N901/01 Corporate Management | -700.41 | -700.41 | | | | -700.41 | |
| O02/01 Book Value of Asset Disposals | 9357.00 | 9357.00 | N/A | | | | |
| O99/01 NBV of Disposals to CAA | -9357.00 | -9357.00 | N/A | | | | |
| P01/08 Establishment/General Administration | -30257.00 | -30257.00 | Contra | | | | |
| P01/12 Section 137 Expenditure | 14360.00 | 14360.00 | Contra | | | | |
| P01/14 Publicity | 15897.00 | 15897.00 | Contra | | | | |
| Q01/01 Provision for Depreciation | 109150.00 | 109150.00 | N/A | | | | |
| Q02/01 Capital Charges | -109150.00 | -109150.00 | N/A | | | | |
| R01/01 Interest Income - General Funds | -21994.36 | -21994.36 | | | | | -21994.36 |
| U01/3 Other Earmarked Reserves | 63849.00 | 63849.00 | N/A | | | | |
| W01/01 Financing Capital Expenditure | 37898.00 | 37898.00 | N/A | | | | |
| W01/02 Reversal of Depreciation | -109150.00 | -109150.00 | | -109150.00 | | | |
| Y01/1 Precept on District Council | -768904.00 | -768904.00 | | | | | -768904.00 |
| Staff Costs | | | | | | | |
| | -6882.66 | 0.00 | -6882.66 | -272704.58 | 272704.58 | | |
| | | | | 509294.58 | 272704.58 | -122734.90 | -659264.26 |
| | | | | | | | 0.00 |

NOTE: It must be appreciated that the Cashflow Statement is programmed to calculate the above classifications on a rounded basis from the accounts. Differences in rounding are therefore inevitable.

Client: Bradley Stoke Town Council
 Subject: Trial Balance Report (Working Papers totalled by Lead Schedules)
 Year End: 31 March 2009

| | | |
|---------------------|--------------|------------|
| Prepared by: | Reviewed by: | Schedule: |
| Derek Kemp | | TB2 |
| Date: 03/06/2009 | | |

| A/C No. | Description | Current Year | Prior Year |
|---------|--|---------------------|---------------------|
| B2/01 | Leasehold Land and Buildings b/f | 3,185,371.00 | 1,854,300.00 |
| B2/02 | Leasehold Land and Buildings Additions | - | 6,606.00 |
| B2/04 | Leasehold Land and Buildings Revaluation | - | 1,324,465.00 |
| B2/11 | Leasehold Land and Buildings Depn b/f | (920.00) | (157,512.00) |
| B2/12 | Leasehold Land and Buildings Depn for Year | (54,331.00) | (39,378.00) |
| B2/14 | Leasehold Land and Buildings Depn on Reval | - | 195,970.00 |
| B2 | Leasehold Land and Buildings | <u>3,130,120.00</u> | <u>3,184,451.00</u> |
| B5/01 | Vehicles and Equipment b/f | 280,971.00 | 259,315.00 |
| B5/02 | Vehicles and Equipment Additions | 37,612.00 | 51,527.00 |
| B5/03 | Vehicles and Equipment Disposals | (1,923.00) | (29,871.00) |
| B5/11 | Vehicles and Equipment Depn b/f | (173,308.00) | (145,966.00) |
| B5/12 | Vehicles and Equipment Depn for Year | (27,366.00) | (43,171.00) |
| B5/13 | Vehicles and Equipment Depn on Disp | 1,046.00 | 15,829.00 |
| B5 | Vehicles and Equipment | <u>117,032.00</u> | <u>107,663.00</u> |
| B6/01 | Infrastructure Assets b/f | 290,700.00 | 804,234.00 |
| B6/02 | Infrastructure Assets Additions | 286.00 | 19,225.00 |
| B6/03 | Infrastructure Assets Disposals | (16,481.00) | (26,602.00) |
| B6/04 | Infrastructure Assets Revaluations | - | (506,157.00) |
| B6/11 | Infrastructure Assets Depn b/f | (134,068.00) | (217,003.00) |
| B6/12 | Infrastructure Assets Depn for Year | (27,453.00) | (29,072.00) |
| B6/13 | Infrastructure Assets Depn on Disp | 8,001.00 | 10,543.00 |
| B6/14 | Infrastructure Assets Depn on Reval | - | 101,464.00 |
| B6 | Infrastructure Assets | <u>120,985.00</u> | <u>156,632.00</u> |
| B7/01 | Community Assets | 22,997.00 | 22,997.00 |
| B7 | Community Assets | <u>22,997.00</u> | <u>22,997.00</u> |
| B9/01 | Other Fixed Assets Opening Cost | - | 23,000.00 |
| B9/02 | Other Fixed Assets Additions | - | 662,437.00 |
| B9/04 | Other Fixed Assets Revaluations | - | (685,437.00) |
| D/06 | Leisure/Sports Centres | 2,194.29 | 2,260.69 |
| D | Stock | <u>2,194.29</u> | <u>2,260.69</u> |
| E1/01 | Trade Debtors | 2,115.17 | 6,680.80 |
| E1 | Invoice Debtors | <u>2,115.17</u> | <u>6,680.80</u> |

Client: Bradley Stoke Town Council
 Subject: Trial Balance Report (Working Papers totalled by Lead Schedules)
 Year End: 31 March 2009

| | | |
|---------------------|--------------|------------|
| Prepared by: | Reviewed by: | Schedule: |
| Derek Kemp | | TB2 |
| Date: 03/06/2009 | | |

| A/C No. | Description | Current Year | Prior Year |
|---------|---------------------------------------|--------------|--------------|
| E2/01 | V A T Recoverable | 4,934.78 | 14,117.45 |
| E2 | Taxes & Social Security | 4,934.78 | 14,117.45 |
| E4/01 | Prepayments | 18,945.32 | 26,818.57 |
| E4 | Prepayments | 18,945.32 | 26,818.57 |
| E5/02 | Accrued Interest Receivable | 202.22 | 100.00 |
| E5 | Accrued Income | 202.22 | 100.00 |
| G/01 | Bank Current Accounts | 611,792.75 | 518,201.12 |
| G/11 | Petty Cash and Other Floats | 200.63 | 141.05 |
| G | Cash at Bank and in Hand | 611,993.38 | 518,342.17 |
| H3/01 | Trade Creditors | (15,570.33) | (23,620.52) |
| H03 | Trade Creditors | (15,570.33) | (23,620.52) |
| H6/01 | Accruals | (32,190.38) | (23,537.56) |
| H06 | Accruals | (32,190.38) | (23,537.56) |
| H7/01 | Booking Deposits Received | (2,497.32) | (1,783.46) |
| H07 | Income in Advance | (2,497.32) | (1,783.46) |
| H11/01 | Capital Creditors | (38,593.15) | (38,575.82) |
| H11 | Capital Creditors | (38,593.15) | (38,575.82) |
| K01/01 | Balance brought forward | (132,871.00) | - |
| K01/02 | Revaluation of assets during the year | - | (132,871.00) |
| K01/10 | Depreciation on revaluation element | 2,209.00 | - |
| K01 | Revaluation Reserve | (130,662.00) | (132,871.00) |

Client: Bradley Stoke Town Council
 Subject: Trial Balance Report (Working Papers totalled by Lead Schedules)
 Year End: 31 March 2009

| | | |
|---------------------|--------------|------------|
| Prepared by: | Reviewed by: | Schedule: |
| Derek Kemp | | TB2 |
| Date: 03/06/2009 | | |

| A/C No. | Description | Current Year | Prior Year |
|---------|--------------------------------------|-----------------|--------------------|
| K03/01 | Balance brought forward | (3,338,872.00) | (2,443,365.00) |
| K03/03 | Additions - using revenue balances | (37,898.00) | (739,795.00) |
| K03/14 | Disposal of fixed assets | 18,404.00 | 56,473.00 |
| K03/15 | Depreciation eliminated on disposals | (9,047.00) | (26,372.00) |
| K03/21 | Reversal of depreciation | 109,150.00 | 111,621.00 |
| K03/23 | Depreciation on revaluation element | (2,209.00) | (297,434.00) |
| K03 | Capital Adjustment Account | (3,260,472.00) | (3,338,872.00) |
| K83/01 | Balance brought forward | (443,668.00) | (1,044,669.00) |
| K83/02 | Contribution to Reserves | (109,350.00) | (113,340.00) |
| K83/03 | Contribution from Reserves | 45,501.00 | 714,341.00 |
| K83 | Other Earmarked Reserves | (507,517.00) | (443,668.00) |
| K99/01 | Balance brought forward | (37,134.32) | (57,233.20) |
| K99 | General Reserve Balance | (37,134.32) | (57,233.20) |
| | Balance Sheet Total | 6,882.66 | (20,098.88) |

| A/C No. | Description | Current Year | Prior Year |
|---------|--|--------------|------------|
| M002/01 | Community Centres | 462,292.16 | 369,535.08 |
| M002/05 | Outdoor Sports & Recreation Facilities | 2,829.30 | 8,248.48 |
| M002 | Recreation & Sport | 465,121.46 | 377,783.56 |
| M003/01 | Community Parks & Open Spaces | 25,487.56 | 30,672.06 |
| M003 | Open Spaces | 25,487.56 | 30,672.06 |
| M206/01 | Community Development | 110,995.04 | 119,650.79 |
| M206 | Community Development | 110,995.04 | 119,650.79 |
| M404/06 | Routine Repairs (other roads) | 30,349.94 | 30,848.36 |

Client: Bradley Stoke Town Council
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| A/C No. | Description | Current Year | Prior Year |
|---------|--|--------------|--------------|
| M404 | Highways/Roads (Routine) | 30,349.94 | 30,848.36 |
| M409/01 | Concessionary Fares | 13,932.00 | - |
| M409 | Public Transport | 13,932.00 | - |
| M801/1 | Other Services to the Public | 20,998.74 | 32,695.58 |
| M801 | Other Services to the Public | 20,998.74 | 32,695.58 |
| M901/01 | Corporate Management | 238,145.23 | 275,911.62 |
| M901 | Corporate Management | 238,145.23 | 275,911.62 |
| M902/01 | Democratic Representation & Management | 3,422.32 | 10,187.11 |
| M902 | Democratic Representation & Management | 3,422.32 | 10,187.11 |
| M903/01 | Civic Expenses | 421.82 | 395.57 |
| M903 | Civic Expenses | 421.82 | 395.57 |
| N002/01 | Community Centres | (96,181.57) | (80,421.81) |
| N002/05 | Outdoor Sports & Recreation Facilities | (20,360.66) | (20,497.64) |
| N002 | Recreation & Sport | (116,542.23) | (100,919.45) |
| N801/01 | Other Services to the Public | (212.77) | (780.58) |
| N801 | Other Services to the Public | (212.77) | (780.58) |
| N901/01 | Corporate Management | (700.41) | (257.32) |
| N901 | Corporate Management | (700.41) | (257.32) |
| O02/01 | Book Value of Asset Disposals | 9,357.00 | 30,101.00 |
| O02 | Book Value of Asset Disposals | 9,357.00 | 30,101.00 |

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| Prepared by: | Reviewed by: | Schedule: |
| Derek Kemp | | TB2 |
| Date: 03/06/2009 | | |

| A/C No. | Description | Current Year | Prior Year |
|---------|---|---------------------|---------------------|
| O99/01 | NBV of Disposals to CAA | (9,357.00) | (30,101.00) |
| O99 | NBV of Disposals to CAA | <u>(9,357.00)</u> | <u>(30,101.00)</u> |
| P01/08 | Establishment/General Administration | (30,257.00) | (30,277.00) |
| P01/12 | Section 137 Expenditure | 14,360.00 | 16,056.00 |
| P01/14 | Publicity | 15,897.00 | 14,221.00 |
| Q01/01 | Provision for Depreciation | 109,150.00 | 111,621.00 |
| Q01 | Expenditure | <u>109,150.00</u> | <u>111,621.00</u> |
| Q02/01 | Capital Charges | (109,150.00) | (111,621.00) |
| Q02 | Income | <u>(109,150.00)</u> | <u>(111,621.00)</u> |
| R01/01 | Interest Income - General Funds | (21,994.36) | (48,492.42) |
| R01 | Interest Income | <u>(21,994.36)</u> | <u>(48,492.42)</u> |
| U01/3 | Other Earmarked Reserves | 63,849.00 | (601,001.00) |
| U01 | Movements in Earmarked Reserves | <u>63,849.00</u> | <u>(601,001.00)</u> |
| W01/01 | Financing Capital Expenditure | 37,898.00 | 739,795.00 |
| W01/02 | Reversal of Depreciation | (109,150.00) | (111,621.00) |
| W01 | Movements in Capital Adjustment Account | <u>(71,252.00)</u> | <u>628,174.00</u> |
| Y01/1 | Precept on District Council | (768,904.00) | (734,769.00) |
| Y01 | Precept on District/Borough Council | <u>(768,904.00)</u> | <u>(734,769.00)</u> |
| | Profit & Loss Total | <u>(6,882.66)</u> | <u>20,098.88</u> |

