

**Bradley Stoke Town Council**

**Financial Statements**

**For the year ended 31 March 2011**

**Bradley Stoke Town Council**

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**31 March 2011**

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**Bradley Stoke Town Council**

**Council Information**

**31 March 2011**

**( Information current at 22nd June 2011 )**

**Chair**

Cllr B. Walker

**Councillors**

Cllr T. Aditya  
Cllr J. Ashe  
Cllr R. Avenin  
Cllr K. Cranney  
Cllr K. Gravit  
Cllr T. Griffiths  
Cllr E. Hardwick  
Cllr K. Harris  
Cllr B. Hopkinson  
Cllr R. Jones  
Cllr B. Mitchell  
Cllr S. L. Pomfret  
Cllr E. Rose  
Cllr C. Walker

**Town Clerk**

Mrs Sharon Petela

**Responsible Financial Officer (R.F.O.)**

Miss Rachel Pullen

**Auditors**

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

**Bradley Stoke Town Council**  
**Annual Governance Statement**  
**31 March 2011**

**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 the Accounts and Audit (England) Regulations 2011 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 2011 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 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.
- 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.



**Bradley Stoke Town Council**  
**Annual Governance Statement**  
**31 March 2011**

- 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 22nd June 2011 when authority was given for the Chair and the Town Clerk to sign.

Signed:  .....

Cllr B. Walker  
Chair

 .....

Mrs Sharon Petela  
Town Clerk

Date: 220611 .....

**Bradley Stoke Town Council**

**Statement of Responsibilities**

**31 March 2011**

**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 "Part 4 of the Practitioners' Guide to the Accounts and Audit Regulations 2010 (as amended)" (the guide), so far as is applicable to this council, to present a true and fair view of the financial position of the council at 31 March 2011 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 guide.

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 2011 required by the Accounts and Audit Regulations 2010 (as amended) are set out in the following pages.

I further certify that the Financial Statements present a true and fair view of the financial position of Bradley Stoke Town Council at 31 March 2011, and its income and expenditure for the year ended 31 March 2011.

Signed: .....



Miss Rachel Pullen- Responsible Finance Officer

Date: .....

22/6/11



**Bradley Stoke Town Council**  
**Statement of Accounting Policies**

**31 March 2011**

**Accounting Convention**

The accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) (FRSSE) issued by the Accounting Standards Board, as applied to Local Councils by part 4 of Governance and Accountability for Local Councils – A Practitioners Guide (England) (the guide). Comparative figures have been restated to conform to the revised formats where appropriate. Certain requirements have been omitted for clarity and simplicity as these statements are not subject to audit. They are produced in support of the council's audited Statement of Accounts contained within the Annual Return Statement of Accounts.

These accounts have been prepared having regard to the fundamental accounting concepts of: Going Concern, Prudence, Accruals, Relevance, Consistency, Reliability, Comparability, Understandability and Materiality.

The accounts have been prepared under the historical cost convention.

**Fixed Assets**

All expenditure on the acquisition, creation or enhancement of fixed assets above the council de-minimis (currently ) 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.

In accordance with FRSSE depreciation is provided on all operational buildings (but not land), as well as other assets.

Fixed Assets are included in the balance sheet at valuations current on 31<sup>st</sup> March 2009 together with subsequent acquisitions and enhancements at cost, in accordance with para. 4.40 of the guide.

Disposals of fixed assets are reported in the Income and Expenditure Account and, in accordance with the guide, the net book value of asset disposals is reversed out to the Capital Financing Account in order not to constitute a charge to the council's revenue reserves.

**Depreciation Policy**

Buildings and leasehold land are depreciated over the shorter of 50 years or the anticipated remaining useful lives on a straight line basis.

Freehold land is not depreciated.

Non Operational Assets (including Investment Properties) are not depreciated

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.

Depreciation is accounted for as a Balance Sheet movement only, not through the Income and Expenditure Account.

**Grants or Contributions from Government or Related Bodies**

**Capital Grants**

Where a fixed asset has been acquired or improved with the financing either wholly or in part by a grant or contribution from government or a related body, e.g. Sports Council, the amount of the grant has been credited to Deferred Grants Account and carried forward. Grants so credited are released back to revenue over the life of the asset to match, and thereby offset wholly or in part, depreciation charged.

**Revenue Grants**

Revenue grants are credited to income when conditions attached thereto have been fulfilled and/or equivalent expenditure has been incurred. Grants received in respect of which the conditions have not been fulfilled, or expenditure incurred, are carried forward as deferred revenue grants.

**Bradley Stoke Town Council**  
**Statement of Accounting Policies**  
**31 March 2011**

**Stocks and Work in Progress**

Stocks held for resale, where significant (generally in excess of £1,000), 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.

**Debtors and Creditors**

The revenue accounts of the council are maintained on an accruals basis in accordance with the regulations. 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 regular quarterly and other 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.

The council reviews the level of its commercial debtors on a regular basis and provisions are made, as required, where the likelihood of amounts proving ultimately collectable is in doubt.

**Value Added Tax**

Income and Expenditure excludes any amounts related to VAT, as all VAT suffered/collected is recoverable from or payable to HM Revenue and Customs. Any amounts not so recoverable are treated as a separate expense.

**External Loan Repayments**

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

Rentals payable under operating leases are charged to revenue on an accruals basis. Details of the council's obligations under operating leases are shown at note 14.

**Reserves**

The council maintains certain reserves to meet general and specific future expenditure. The purpose of the council's reserves is explained in notes 17 to 18

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:

Capital Financing Account – 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 services on an appropriate and consistent basis.

**Pensions**

The pension costs that are charged against precept in the council's accounts, in respect of its employees, are equal to the contributions paid to the funded pension scheme for those employees.

These contributions are determined by the fund's actuary on a triennial basis and are set to meet 100% of the liabilities of the pension fund, in accordance with relevant government regulations.

The next actuarial valuation is due at 31st March 2013 and any change in contribution rates as a result of that valuation will take effect from 1st April 2014.



**Bradley Stoke Town Council**  
**Income and Expenditure Account**  
**31 March 2011**

	Notes	2011	2010
		£	(Restated) £
<b>Income</b>			
Precept on District Council		789,733	775,260
Grants Receivable		4,840	-
Rents Receivable, Interest & Investment Income		2,097	1,957
Charges made for Services		100,762	117,704
Other Income		2,419	2,969
Total Income		899,851	897,890
<b>Expenditure</b>			
<b>Direct Service Costs:</b>			
Salaries & Wages		(167,192)	(150,003)
Grant-aid Expenditure		(123,981)	(122,620)
Other Costs	1	(354,975)	(333,917)
<b>Democratic, Management &amp; Civic Costs:</b>			
Salaries & Wages		(124,005)	(137,937)
Other Costs	1	(60,988)	(62,826)
Total Expenditure		(831,141)	(807,303)
<b>Excess of Income over Expenditure for the year.</b>		<b>68,710</b>	<b>90,587</b>
<b>Exceptional Items</b>			
(Loss) on the disposal of fixed assets		(42,125)	(469)
<b>Net Operating Surplus for Year</b>		<b>26,585</b>	<b>90,118</b>
<b>STATUTORY CHARGES &amp; REVERSALS</b>			
Capital Expenditure charged to revenue	9	(4,304)	(62,614)
Reverse (Loss) on the disposal of fixed assets		42,125	469
Transfer (to) Earmarked Reserves	18	(40,892)	(17,848)
<b>Surplus for the Year to General Fund</b>		<b>23,514</b>	<b>10,125</b>

The council had no other recognisable gains and/or losses during the year.

*The notes on pages 13 to 20 form part of these statements.*

**Bradley Stoke Town Council**  
**Statement of Movement in Reserves**  
**31 March 2011**

Reserve	Purpose of Reserve	Notes	2011 £	Net Movement in Year £	2010 £
Capital Financing Account	Store of capital resources set aside to purchase fixed assets	17	3,220,059	(129,111)	3,349,170
Earmarked Reserves	Amounts set aside from revenue to meet general and specific future expenditure	18	566,257	40,892	525,365
General Fund	Resources available to meet future running costs		77,656	23,514	54,142
Total			3,863,972	(64,705)	3,928,677

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*The notes on pages 13 to 20 form part of these statements.*

**Bradley Stoke Town Council**

**Balance Sheet**

**31 March 2011**

	Notes	2011 £	2011 £	2010 £
<b>Fixed Assets</b>				
Tangible Fixed Assets	8		3,230,100	3,360,466
<b>Current Assets</b>				
Stock	11	3,757		3,388
Debtors and prepayments	12	70,083		46,889
Cash at bank and in hand		<u>688,784</u>		<u>631,114</u>
		762,624		681,391
<b>Current Liabilities</b>				
Creditors and income in advance	13	<u>(118,711)</u>		<u>(101,884)</u>
<b>Net Current Assets</b>			643,913	579,507
<b>Total Assets Less Current Liabilities</b>			3,874,013	3,939,973
Deferred Grants	15		(10,041)	(11,296)
<b>Total Assets Less Liabilities</b>			<u>3,863,972</u>	<u>3,928,677</u>
<b>Capital and Reserves</b>				
Capital Financing Account	17		3,220,059	3,349,170
Earmarked Reserves	18		566,257	525,365
General Reserve			<u>77,656</u>	<u>54,142</u>
			<u>3,863,972</u>	<u>3,928,677</u>

The Financial Statements represent a true and fair view of the financial position of the Council as at 31 March 2011, and of its Income and Expenditure for the year.

These accounts were approved by the Council on 22nd June 2011 .

Signed: .....

Cllr B. Walker

Chair

.....

Miss Rachel Pullen

Responsible Financial Officer

Date: 220611 .....

22/6/11 .....

*The notes on pages 13 to 20 form part of these statements.*



**Bradley Stoke Town Council**

**Cash Flow Statement**

**31 March 2011**

	Notes	2011 £	2011 £	2010 £
<b>REVENUE ACTIVITIES</b>				
<i>Cash outflows</i>				
Paid to and on behalf of employees		(291,198)		(287,941)
Other operating payments		<u>(531,151)</u>		<u>(503,657)</u>
			(822,349)	(791,598)
<i>Cash inflows</i>				
Precept on District Council		789,733		775,260
Cash received for services		109,653		112,507
Revenue grants received		<u>4,840</u>		<u>-</u>
			904,226	887,767
<b>Net cash inflow from Revenue Activities</b>	21		81,877	96,169
<b>SERVICING OF FINANCE</b>				
<i>Cash inflows</i>				
Interest received		<u>2,097</u>		<u>2,159</u>
<b>Net cash inflow from Servicing of Finance</b>			2,097	2,159
<b>CAPITAL ACTIVITIES</b>				
<i>Cash outflows</i>				
Purchase of fixed assets		<u>(26,304)</u>		<u>(79,207)</u>
<b>Net cash (outflow) from Capital Activities</b>			(26,304)	(79,207)
<b>Net cash inflow before Financing</b>			<u>57,670</u>	<u>19,121</u>
<b>Increase in cash</b>	22		<u><u>57,670</u></u>	<u><u>19,121</u></u>

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*The notes on pages 13 to 20 form part of these statements.*

**Bradley Stoke Town Council**

**Notes to the Accounts**

**31 March 2011**

**1 Other Costs Analysis**

**Other Costs reported in the council's Income and Expenditure Account comprise the following:**

**Direct Service Costs**

	<b>2011</b>	<b>2010</b>
	<b>£</b>	<b>£</b>
Community Centres	273,897	276,867
Outdoor Sports & Recreation Facilities	16,678	13,880
Community Parks & Open Spaces	3,628	(871)
Allotments	135	222
Community Development	138,015	129,208
Routine Repairs (other roads)	19,243	16,842
Other Services to the Public	27,360	20,389
Less: Grant-aid Expenditure	(123,981)	(122,620)
<b>Total</b>	<b>354,975</b>	<b>333,917</b>

**Democratic, Management & Civic Costs**

	<b>2011</b>	<b>2010</b>
	<b>£</b>	<b>£</b>
Corporate Management	36,693	32,683
Democratic Representation & Management	18,900	23,460
Civic Expenses	5,395	6,683
<b>Total</b>	<b>60,988</b>	<b>62,826</b>

As reported in the Statement of Accounting Policies, apportionment of central costs is not reflected in the above analysis.

**2 Interest and Investment Income**

	<b>2011</b>	<b>2010</b>
	<b>£</b>	<b>£</b>
Interest Income - General Funds	2,097	1,957
	<b>2,097</b>	<b>1,957</b>

**3 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.

**Bradley Stoke Town Council**

**Notes to the Accounts**

**31 March 2011**

**4 Related Party Transactions**

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

**5 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:

	2011 £	2010 £
Fees for statutory audit services	2,500	2,500
Total fees	2,500	2,500

**6 Employees**

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

	2011 Number	2010 Number
Full-time	7	7
Part-time	7	8
Temporary	-	-
	14	15

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

**7 Pension Costs**

The council participates in the Avon Pension Fund Pension Fund.

The Avon Pension Fund 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.

Financial Reporting Standard for Small Enterprises (FRSSE), for schemes such as Avon Pension Fund requires the council to account for pension costs on the basis of contributions actually payable to the scheme during the year.

The cost to the council for the year ended 31 March 2011 was £30,058 (31 March 2010 - £33,494).

There were no outstanding contributions at balance sheet date.

The most recent actuarial valuation was carried out as at 31st March 2010, and the council's contribution rate is confirmed as being 13.40% of employees' contributions, plus a lump sum of £6,400, with effect from 1st April 2011 (year ended 31 March 2011 – 16.60%).



**Bradley Stoke Town Council**

**Notes to the Accounts**

**31 March 2011**

**8 Tangible Fixed Assets**

	<b>Operational Leasehold Land and Buildings</b>	<b>Vehicles and Equipment</b>	<b>Infra-structure Assets</b>	<b>Community Assets</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 31 March 2010	3,185,371	384,344	277,430	22,997	3,870,142
Additions	-	3,300	1,004	-	4,304
Disposals	-	(2,807)	(118,585)	-	(121,392)
	<u>3,185,371</u>	<u>384,837</u>	<u>159,849</u>	<u>22,997</u>	<u>3,753,054</u>
<b>Depreciation</b>					
At 31 March 2010	(109,582)	(218,829)	(181,265)	-	(509,676)
Charged for the year	(54,331)	(22,227)	(15,987)	-	(92,545)
Eliminated on disposal	-	3,807	75,460	-	79,267
	<u>(163,913)</u>	<u>(237,249)</u>	<u>(121,792)</u>	<u>-</u>	<u>(522,954)</u>
<b>Net Book Value</b>					
At 31 March 2011	<u>3,021,458</u>	<u>147,588</u>	<u>38,057</u>	<u>22,997</u>	<u>3,230,100</u>
At 31 March 2010	<u>3,075,789</u>	<u>165,515</u>	<u>96,165</u>	<u>22,997</u>	<u>3,360,466</u>

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.

**9 Financing of Capital Expenditure**

	<b>2011 £</b>	<b>2010 £</b>
The following capital expenditure during the year:		
Fixed Assets Purchased	<u>4,304</u>	<u>75,165</u>
	<u>4,304</u>	<u>75,165</u>
was financed by:		
Capital Grants	-	12,551
Precept and Revenue Income	<u>4,304</u>	<u>62,614</u>
	<u>4,304</u>	<u>75,165</u>

**Bradley Stoke Town Council**

**Notes to the Accounts**

**31 March 2011**

**10 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 7 sites

Sundry grounds maintenance equipment

Sundry office equipment

**Infrastructure Assets**

Lighting and Floodlighting

Fencing and gates at various sites

Bus shelters - 31

Other street furniture

**Community Assets**

The Village Green

Primrose Cottage Land

Council Artefacts & Regalia

**11 Stocks**

	<b>2011</b>	<b>2010</b>
	<b>£</b>	<b>£</b>
Leisure/Sports Centres	379	307
Tourist Information Centres	3,378	3,081
	<u>3,757</u>	<u>3,388</u>

**12 Debtors**

	<b>2011</b>	<b>2010</b>
	<b>£</b>	<b>£</b>
Trade Debtors	3,150	9,534
VAT Recoverable	15,124	9,247
Prepayments	51,809	28,108
	<u>70,083</u>	<u>46,889</u>

**Bradley Stoke Town Council**

**Notes to the Accounts**

**31 March 2011**

**13 Creditors and Accrued Expenses**

	<b>2011</b>	<b>2010</b>
	<b>£</b>	<b>£</b>
Trade Creditors	77,786	49,892
Accruals	39,087	28,242
Income in Advance	1,838	1,750
Capital Creditors	-	22,000
	<u>118,711</u>	<u>101,884</u>

**14 Financial Commitments under Operating Leases**

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

	<b>2011</b>	<b>2010</b>
	<b>£</b>	<b>£</b>
Obligations expiring within one year	2,399	-
Obligations expiring between two and five years	140	2,591
Obligations expiring after five years	-	-
	<u>2,539</u>	<u>2,591</u>

**15 Deferred Grants**

	<b>2011</b>	<b>2010</b>
	<b>£</b>	<b>£</b>
<b>Capital Grants Unapplied</b>		
At 01 April	-	-
Grants received in the year	-	12,551
Applied to finance capital investment	-	(12,551)
At 31 March	<u>-</u>	<u>-</u>
<b>Capital Grants Applied</b>		
At 01 April	11,296	-
Grants Applied in the year	-	12,551
Released to offset depreciation	(1,255)	(1,255)
Extinguished and/or transferred	-	-
At 31 March	<u>10,041</u>	<u>11,296</u>
<b>Total Deferred Grants</b>		
At 31 March	<u>10,041</u>	<u>11,296</u>
At 01 April	<u>11,296</u>	<u>-</u>

Capital Grants are accounted for on an accruals basis and grants received have been credited to Deferred Grants Account. Amounts are released from the Deferred Grants Account to offset any provision for depreciation charged to revenue accounts in respect of assets that were originally acquired with the assistance of such grants.



**Bradley Stoke Town Council**

**Notes to the Accounts**

**31 March 2011**

**16 Revaluation Reserve**

	<b>2011</b>	<b>2010</b>
	<b>£</b>	<b>£</b>
Balance at 01 April	-	130,662
Balance transferred to Capital Financing Account	-	(130,662)
Balance at 31 March	-	-

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 1<sup>st</sup> 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.

**17 Capital Financing Account  
(formerly Capital Adjustment Account)**

	<b>2011</b>	<b>2010</b>
	<b>£</b>	<b>£</b>
Balance at 01 April	3,349,170	3,260,472
Balance transferred from Revaluation Reserve	-	130,662
Balance at 01 April restated	3,349,170	3,391,134
Financing capital expenditure in the year		
Additions - using revenue balances	4,304	62,614
Disposal of fixed assets	(121,392)	(4,556)
Depreciation eliminated on disposals	79,267	4,087
Reversal of depreciation	(92,545)	(105,364)
Deferred grants released	1,255	1,255
Balance at 31 March	3,220,059	3,349,170

The Capital Financing 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.

**18 Earmarked Reserves**

	<b>Balance at</b>	<b>Contribution</b>	<b>Contribution</b>	<b>Balance at</b>
	<b>01/04/2010</b>	<b>to reserve</b>	<b>from reserve</b>	<b>31/03/2011</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Capital Projects Reserves	-	-	-	-
Asset Renewal Reserves	-	-	-	-
Other Earmarked Reserves	525,365	88,855	(47,963)	566,257
Total Earmarked Reserves	525,365	88,855	(47,963)	566,257

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 2011 are set out in detail at Appendix A.

**Bradley Stoke Town Council**

**Notes to the Accounts**

**31 March 2011**

**19 Capital Commitments**

The council had no capital commitments at 31 March 2011 not otherwise provided for in these accounts.

**20 Contingent Liabilities**

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

**21 Reconciliation of Revenue Cash Flow**

	<b>2011</b>	<b>2010</b>
	<b>£</b>	<b>£</b>
Net Operating Surplus for the year	68,710	90,587
Add/(Deduct)		
Interest and Investment Income	(2,097)	(2,159)
(Increase) in stock held	(369)	(1,194)
(Increase) in debtors	(23,194)	(20,692)
Increase in creditors	38,827	29,627
Revenue activities net cash inflow	<u>81,877</u>	<u>96,169</u>

**22 Movement in Cash**

	<b>2011</b>	<b>2010</b>
	<b>£</b>	<b>£</b>
<b>Balances at 01 April</b>		
Cash with accounting officers	223	201
Cash at bank	630,891	611,792
Bank overdraft	-	-
	<u>631,114</u>	<u>611,993</u>
<b>Balances at 31 March</b>		
Cash with accounting officers	134	223
Cash at bank	688,650	630,891
Bank overdraft	-	-
	<u>688,784</u>	<u>631,114</u>
<b>Net cash inflow</b>	<u>57,670</u>	<u>19,121</u>

**Bradley Stoke Town Council**

**Notes to the Accounts**

**31 March 2011**

**23 Reconciliation of Net Funds/Debt**

	<b>2011</b>	<b>2010</b>
	<b>£</b>	<b>£</b>
Increase in cash in the year	57,670	19,121
Cash outflow from repayment of debt	-	-
<b>Net cash flow arising from changes in debt</b>	<b>-</b>	<b>-</b>
Movement in net funds in the year	57,670	19,121
Cash at bank and in hand	631,114	611,993
Total borrowings	-	-
<b>Net funds at 01 April</b>	<b>631,114</b>	<b>611,993</b>
Cash at bank and in hand	688,784	631,114
Total borrowings	-	-
<b>Net funds at 31 March</b>	<b>688,784</b>	<b>631,114</b>

**24 Post Balance Sheet Events**

There are no significant Post Balance Sheet events since the preparation of these accounts, up to the date of their final adoption (on 22nd June 2011), which would have a material impact on the amounts and results reported herein.

**Bradley Stoke Town Council**

**Appendices**

**31 March 2011**

**Appendix A**

**Schedule of Other Farmarked Reserves**

<u>Reserve</u>	<u>Balance at</u> <u>01/04/2010</u> £	<u>Contribution</u> <u>to reserve</u> £	<u>Contribution</u> <u>from reserve</u> £	<u>Balance at</u> <u>31/03/2011</u> £
Brook Way Refurbishment	12,000	7,000		19,000
CCTV Replacement	1,500	1,000		2,500
Play Area Replacement	35,900	10,100		46,000
On line payment system	3,500			3,500
Allotment Provision	10,000			10,000
Disability Discrimination	760			760
Teenage Provision	7,811	3,000		10,811
Skate Park Facility	15,000	5,000		20,000
Jubilee Centre Heating/Chilling	25,086			25,086
Staffing/Restructuring	38,500		(38,500)	0
Office Relocation	25,000	15,955	(7,955)	33,000
Replace Piaggio	580		(580)	0
Hardcourt Replacement	2,800	2,800		5,600
Capital Reserve	346,928	44,000	(928)	390,000
	<u>525,365</u>	<u>88,855</u>	<u>(47,963)</u>	<u>566,257</u>



**Bradley Stoke Town Council**

**31 March 2011**

**Annual Report Tables**

**Table. 1 – Budget & Actual Comparison**

	<b>Budget £</b>	<b>Actual £</b>
Net Expenditure		
Recreation & Sport	296,608	344,758
Open Spaces	32,009	3,763
Planning & Development Services (including Markets)	142,490	135,015
Highways Roads (Routine)	33,476	31,490
Other Services to the Public	26,000	25,520
Net Direct Services Costs	530,583	540,546
Corporate Management	196,636	108,707
Democratic & Civic	74,467	73,867
Net Democratic, Management and Civic Costs	271,103	182,574
Interest & Investment Income	(1,700)	(2,097)
Capital Expenditure	17,170	4,304
Transfers to/(from) other reserves	(19,100)	40,892
(Deficit from)/Surplus to General Reserve	(8,323)	23,514
<b>Precept on District Council</b>	<b>789,733</b>	<b>789,733</b>

**Bradley Stoke Town Council**

**31 March 2011**

**Annual Report Tables**

**Table. 2 – Service Income & Expenditure**

Notes	2011 £	2011 £	2011 £	2010 £
	Gross Expenditure	Income	Net Expenditure	Net Expenditure
<b>CULTURAL &amp; RELATED SERVICES</b>				
Recreation and Sport	445,520	(100,762)	344,758	314,123
Open Spaces	3,763	-	3,763	(649)
<b>PLANNING &amp; DEVELOPMENT SERVICES</b>				
Community Development	138,015	(3,000)	135,015	129,208
<b>HIGHWAYS, ROADS &amp; TRANSPORT SERVICES</b>				
Highways/Roads (Routine)	31,490	-	31,490	25,765
<b>OTHER SERVICES</b>				
Other Services to the Public	27,360	(1,840)	25,520	20,389
<b>CENTRAL SERVICES</b>				
Corporate Management	111,126	(2,419)	108,707	102,052
Democratic Representation and Management	58,301	-	58,301	76,635
Civic Expenses	15,566	-	15,566	19,107
<b>Net Cost of Services</b>	<b>831,141</b>	<b>(108,021)</b>	<b>723,120</b>	<b>686,630</b>

TRIAL BALANCE FOR ACCOUNTS		31/03/2011	31/03/2010	Cash Flow Movement	Cash Flow Statement Figures				
					Cash Outflows		Cash Inflows		Separately Stated
					Operating	Employees	Services	Grants	
B2/01	Leasehold Land and Buildings b/f	3185371.00	3185371.00						
B2/11	Leasehold Land and Buildings Depn b/f	-109582.00	-55251.00						
B2/12	Leasehold Land and Buildings Depn for Year	-54331.00	-54331.00	-54331.00 N/A					
B5/01	Vehicles and Equipment b/f	384344.00	316660.00						
B5/02	Vehicles and Equipment Additions	3300.00	72240.00	3300.00					3300.00
B5/03	Vehicles and Equipment Disposals	-2807.00	-4556.00	-2807.00 N/A					
B5/11	Vehicles and Equipment Depn b/f	-218829.00	-199628.00						
B5/12	Vehicles and Equipment Depn for Year	-22227.00	-23288.00	-22227.00 N/A					
B5/13	Vehicles and Equipment Depn on Disp	3807.00	4087.00	3807.00 N/A					
B6/01	Infrastructure Assets b/f	277430.00	274505.00						
B6/02	Infrastructure Assets Additions	1004.00	2925.00	1004.00					1004.00
B6/03	Infrastructure Assets Disposals	-118585.00	0.00	-118585.00 N/A					
B6/11	Infrastructure Assets Depn b/f	-181265.00	-153520.00						
B6/12	Infrastructure Assets Depn for Year	-15987.00	-27745.00	-15987.00 N/A					
B6/13	Infrastructure Assets Depn on Disp	75460.00	0.00	75460.00 N/A					
B7/01	Community Assets	22997.00	22997.00						
									26304.00
									22000.00
D/06	Leisure/Sports Centres	378.91	307.02	71.89	71.89				
D/08	Tourist Information Centres	3377.98	3081.45	296.53	296.53				
E1/01	Trade Debtors	3149.73	9533.79	-6384.06			-6384.06		
E2/01	V A T Recoverable	15124.41	9247.34	5877.07	5877.07				
E4/01	Prepayments	51809.31	28108.15	23701.16	23701.16				
G/01	Bank Current Accounts	688650.55	630890.26	57760.29					
G/04	Officers' Bank Accounts	10.00	0.00	10.00					
G/11	Petty Cash and Other Floats	124.01	223.08	-99.07					
H3/01	Trade Creditors	-77786.45	-49892.24	-27894.21	-27894.21				
H6/01	Accruals	-39087.25	-28242.17	-10845.08	-10845.08				
H7/01	Booking Deposits Received	-1837.57	-1749.59	-87.98			-87.98		
H11/01	Capital Creditors	0.00	-22000.00	22000.00					22000.00
J1/02	Grants Received in Year	0.00	-12551.00	0.00					
J1/04	Capital grants applied to finance new investment	0.00	12551.00	0.00 N/A					
J2/01	Balance brought forward	-11296.00	0.00						
J2/02	Grants applied during year	0.00	-12551.00	0.00 N/A					
J2/03	Released to offset cost/depreciation	1255.00	1255.00	1255.00 N/A					
K01/01	Balance brought forward	0.00	-130662.00						
K01/99	Balance transferred to Capital Financing Account	0.00	130662.00	0.00 N/A					
K03/01	Balance brought forward	-3349170.00	-3260472.00						
K03/03	Additions - using revenue balances	-4304.00	-62614.00	-4304.00 N/A					
K03/14	Disposal of fixed assets	121392.00	4556.00	121392.00 N/A					
K03/15	Depreciation eliminated on disposals	-79267.00	-4087.00	-79267.00 N/A					
K03/21	Reversal of depreciation	92545.00	105364.00	92545.00 N/A					
K03/22	Deferred grants released	-1255.00	-1255.00	-1255.00 N/A					
K03/99	Balance transferred from Revaluation Reserve	0.00	-130662.00	0.00 N/A					
K83/01	Balance brought forward	-525364.75	-507517.00						
K83/02	Contribution to Reserves	-88855.00	-136802.75	-88855.00 N/A					
K83/03	Contribution from Reserves	47962.75	118955.00	47962.75 N/A					
K99/01	Balance brought forward	-54142.34	-44016.98						
		23514.29	10125.36	23514.29					
M002/01	Community Centres	273897.40		273897.40	273897.40				
M002/01S	Community Centres - Staff Costs	140076.84		140076.84		140076.84			
M002/05	Outdoor Sports & Recreation Facilities	16678.49		16678.49	16678.49				
M002/05S	Outdoor Sports - Staff Costs	14868.56		14868.56		14868.56			
M003/01	Community Parks & Open Spaces	3628.09		3628.09	3628.09				
M003/03	Allotments	134.62		134.62					
M206/01	Community Development	138014.72		138014.72	138014.72				
M404/06	Routine Repairs (other roads)	19242.13		19242.13	19242.13				
M404/06S	Routine Repairs - Staff Costs	12247.05		12247.05		12247.05			
M801/01	Other Services to the Public	27359.68		27359.68	27359.68				
M901/01	Corporate Management	36692.24		36692.24	36692.24				
M901/01S	Corporate Management - Staff Costs	74433.31		74433.31		74433.31			
M902/01	Democratic Representation & Management	18900.19		18900.19	18900.19				
M902/01S	DRM - Staff Costs	39401.30		39401.30		39401.30			
M903/01	Civic Expenses	5395.04		5395.04	5395.04				
M903/01S	Civic Expenses - Staff Costs	10170.68		10170.68		10170.68			
N002/01	Community Centres	-88594.42		-88594.42			-88594.42		
N002/05	Outdoor Sports & Recreation Facilities	-12167.89		-12167.89			-12167.89		
N206/01G	Community Development - Grants	-3000.00		-3000.00				-3000.00	
N801/01G	Other Services to the Public - Grants	-1840.00		-1840.00				-1840.00	
N901/01	Corporate Management	-2418.53		-2418.53			-2418.53		
O02/01	Book Value of Asset Disposals	42125.00		42125.00 N/A					
O99/01	NBV of Disposals to CAA	-42125.00		-42125.00 N/A					
R01/01	Interest Income - General Funds	-2097.04		-2097.04					-2097.04
U01/3	Other Earmarked Reserves	40892.25		40892.25 N/A					
W01/01	Financing Capital Expenditure	4304.00		4304.00 N/A					
Y01/1	Precept on District Council	-789733.00		-789733.00					-789733.00
	Staff Costs								
		-23514.29	0.00	-23514.29	531149.96	291197.74	-109652.88	-4840.00	-707854.82
									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.



Codes	Expend	Income	Capital	Reserves	Per Budget		Cap Chs	Def Grts	Interest	Net
					Staff	O'heads				
101 Jubilee Centre	96286	-67626								28660
102 Brook Way	43079	-22644								204231
103 Baileys Court	98397	-34680			140077	43719				63717
5084 Outdoor Sports/Rec'n	0									0
5039/46/7 201 Play Areas	6850				14869	8390				30109
5088/9/90 202 Open Spaces	1900									1900
5076-9/85 206 Community Dev	142490									142490
5035/6/40/42 401 Roads	18429				12247	2800				33476
5087 26000 Other services	26000									26000
9041 Night Bus										0
Admin/Office	492705	-200			-216765	-79104				196636
901 Corp Management										0
902 Democratic R & M	5086	0			39401	18900				58301
903 Civic	700				10171	5295				16166
Capital & Projects	17170	-17170								0
Reserves	-19100			19100						0
Interest		-1700								-1700
	924906	-126850	-17170	19100	0	0	0	0	0	799986
Precept	789733									789733
Reserves										799986
& Adjustments	8323		-17170	19100	0	0	0	0	0	10253
							0			0



Codes	Recr+Sp	Comm Ctrs	O/d Sport	Op Spaces	Comm Dev	Roads	P Tpt	Other	Corp Mgt	D R M	Civic	Interest
101 Jubilee Centre	28660	28660										
102 Brook Way	204231	204231										
103 Baileys Court	63717	63717		0								
5084 Outdoor Sports/Rec'n	0											
5039/46/7 Play Areas	0			30109								
5088/9/90 Open Spaces	0			1900								
202 Open Spaces	0											
206 Community Dev	0				142490							
5076-9/85 Roads	0					33476						
5035/6/40/42	0							26000				
5087 Other services	0											
9041 Night Bus	0						0					
Admin/Office	0								196636			
901 Corp Management	0								0			
902 Democratic R & M	0									58301		
903 Civic	0										16166	
Capital & Projects	0											
Reserves	0											
Interest	0											-1700
	296608	296608	0	32009	142490	33476	0	26000	196636	58301	16166	-1700
	296608			32009	142490	33476	0	26000	196636	74467		-1700

Precept

Reserves

&amp; Adjustments

### SUMMARY OF FIXED ASSETS

Leasehold Land and Buildings

567

200%

322000.00

Client: Bradley Stoke Town Council  
Subject: Trial Balance Report (Nominal Accounts totalled by Working Papers)  
Year End: 31 March 2011

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		<b>TB1</b>
Date: 07/06/2011		

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
2	Leasehold Land and Buildings	2	-	3,185,371.00		3,185,371.00	3,185,371.00
B2/01	Leasehold Land and Buildings b/f		-	3,185,371.00	-	3,185,371.00	3,185,371.00
702	L/H L & B Depreciation b/f	2	-		109,582.00	(109,582.00)	(55,251.00)
B2/11	Leasehold Land and Buildings Depn b/f		-	-	109,582.00	(109,582.00)	(55,251.00)
702/6	L/H L & B Dep'n for year	3	-		54,331.00	(54,331.00)	(54,331.00)
B2/12	Leasehold Land and Buildings Depn for Year		-	-	54,331.00	(54,331.00)	(54,331.00)
21	Vehicles & Equipment	2	-	384,344.00		384,344.00	316,660.00
B5/01	Vehicles and Equipment b/f		-	384,344.00	-	384,344.00	316,660.00
21/2	V & E Additions	1	-	3,300.00		3,300.00	72,240.00
B5/02	Vehicles and Equipment Additions		-	3,300.00	-	3,300.00	72,240.00
21/3	V & E Disposals	1	-		2,807.00	(2,807.00)	(4,556.00)
B5/03	Vehicles and Equipment Disposals		-	-	2,807.00	(2,807.00)	(4,556.00)
721	V & E Depreciation b/f	2	-		218,829.00	(218,829.00)	(199,628.00)
B5/11	Vehicles and Equipment Depn b/f		-	-	218,829.00	(218,829.00)	(199,628.00)
721/6	V & E Dep'n for year	3	-		22,227.00	(22,227.00)	(23,288.00)
B5/12	Vehicles and Equipment Depn for Year		-	-	22,227.00	(22,227.00)	(23,288.00)



Client: Bradley Stoke Town Council  
Subject: Trial Balance Report (Nominal Accounts totalled by Working Papers)  
Year End: 31 March 2011

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		<b>TB1</b>
Date: 07/06/2011		

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
721/7	Depreciation on disposals	1	-	3,807.00		3,807.00	4,087.00
B5/13	Vehicles and Equipment Depn on Disp		-	3,807.00	-	3,807.00	4,087.00
41	Infrastructure Assets	2	-	277,430.00		277,430.00	274,505.00
B6/01	Infrastructure Assets b/f		-	277,430.00	-	277,430.00	274,505.00
41/2	I A Additions	1	-	1,004.00		1,004.00	2,925.00
B6/02	Infrastructure Assets Additions		-	1,004.00	-	1,004.00	2,925.00
41/3	I A Disposals	1	-		118,585.00	(118,585.00)	-
B6/03	Infrastructure Assets Disposals		-	-	118,585.00	(118,585.00)	-
741	I A Depreciation b/f	2	-		181,265.00	(181,265.00)	(153,520.00)
B6/11	Infrastructure Assets Depn b/f		-	-	181,265.00	(181,265.00)	(153,520.00)
741/6	I A Dep'n for year	3	-		15,987.00	(15,987.00)	(27,745.00)
B6/12	Infrastructure Assets Depn for Year		-	-	15,987.00	(15,987.00)	(27,745.00)
741/7	I A Dep'n on disposals	1	-	75,460.00		75,460.00	-
B6/13	Infrastructure Assets Depn on Disp		-	75,460.00	-	75,460.00	-
61	Community Assets	2	-	22,997.00		22,997.00	22,997.00
B7/01	Community Assets		-	22,997.00	-	22,997.00	22,997.00



Client: Bradley Stoke Town Council  
 Subject: Trial Balance Report (Nominal Accounts totalled by Working Papers)  
 Year End: 31 March 2011

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		<b>TB1</b>
Date: 07/06/2011		

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
1150	Stock	6	3,756.89		3,377.98	378.91	307.02
D/06	Leisure/Sports Centres		3,756.89	-	3,377.98	378.91	307.02
1150/3	Office Stationery	6	-	3,377.98		3,377.98	3,081.45
D/08	Tourist Information Centres		-	3,377.98	-	3,377.98	3,081.45
1100	Debtors		3,149.73			3,149.73	9,533.79
E1/01	Trade Debtors		3,149.73	-	-	3,149.73	9,533.79
1400	VAT on receipts		-			-	(5.25)
1410	VAT on payments		30.38			30.38	1.15
1420	VAT reclaimed		15,094.03			15,094.03	9,251.44
E2/01	V A T Recoverable		15,124.41	-	-	15,124.41	9,247.34
1103	Prepayments		51,809.31			51,809.31	28,108.15
E4/01	Prepayments		51,809.31	-	-	51,809.31	28,108.15
1200	Current, Instant & PSR Deposit Accounts		688,372.19			688,372.19	630,838.74
1230	Petty Cash Bank A/c		278.36			278.36	51.52
G/01	Bank Current Accounts		688,650.55	-	-	688,650.55	630,890.26
1225	Emergency Account		10.00			10.00	-
G/04	Officers' Bank Accounts		10.00	-	-	10.00	-
1235	Petty Cash Tin		54.01			54.01	103.08
1238	Petty Cash at Sites		65.00			65.00	65.00
1239	Petty Cash - Maintenance Van		-			-	30.00
1241	Petty Cash - Street Cleanser		5.00			5.00	25.00

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Date: 07/06/2011		

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
G/11	Petty Cash and Other Floats		124.01	-	-	124.01	223.08
2100	Creditors		(77,786.45)			(77,786.45)	(49,892.24)
H3/01	Trade Creditors		(77,786.45)	-	-	(77,786.45)	(49,892.24)
2109	Accrued Expenditure		(39,087.25)			(39,087.25)	(28,242.17)
H6/01	Accruals		(39,087.25)	-	-	(39,087.25)	(28,242.17)
2110	Receipts in advance		(1,837.57)			(1,837.57)	(1,749.59)
H7/01	Booking Deposits Received		(1,837.57)	-	-	(1,837.57)	(1,749.59)
2102	Sundry Creditors (Velosward Retention)		-			-	(22,000.00)
H11/01	Capital Creditors		-	-	-	-	(22,000.00)
3890/2	Received in Year		-			-	(12,551.00)
J1/02	Grants Received in Year		-	-	-	-	(12,551.00)
3890/4	Applied in Year		-			-	12,551.00
J1/04	Capital grants applied to finance new investment		-	-	-	-	12,551.00
3900	Deferred Grants Applied	2	-		12,551.00	(12,551.00)	-
3905	Deferred Grants released	2	-	1,255.00		1,255.00	-
J2/01	Balance brought forward		-	1,255.00	12,551.00	(11,296.00)	-
3900/2	Applied in year		-			-	(12,551.00)
J2/02	Grants applied during year		-	-	-	-	(12,551.00)

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3905/3	Released in Year	4	-	1,255.00		1,255.00	1,255.00
J2/03	Released to offset cost/depreciation		-	1,255.00	-	1,255.00	1,255.00
3300	Revaluation Reserve		-			-	(130,662.00)
K01/01	Balance brought forward		-	-	-	-	(130,662.00)
3300/99	Tfr to CFA		-			-	130,662.00
K01/99	Balance transferred to Capital Financing Account		-	-	-	-	130,662.00
3500	Capital Finance Reserve	2 2	-	11,296.00	3,360,466.00	(3,349,170.00)	(3,260,472.00)
K03/01	Balance brought forward		-	11,296.00	3,360,466.00	(3,349,170.00)	(3,260,472.00)
3500/3	Assets financed from revenue	1	-		4,304.00	(4,304.00)	(62,614.00)
K03/03	Additions - using revenue balances		-	-	4,304.00	(4,304.00)	(62,614.00)
3500/14	Asset disposals	1	-	121,392.00		121,392.00	4,556.00
K03/14	Disposal of fixed assets		-	121,392.00	-	121,392.00	4,556.00
3500/15	Dep'n on disposals	1	-		79,267.00	(79,267.00)	(4,087.00)
K03/15	Depreciation eliminated on disposals		-	-	79,267.00	(79,267.00)	(4,087.00)
3500/5	Depreciation Reversal	3	-	92,545.00		92,545.00	105,364.00
K03/21	Reversal of depreciation		-	92,545.00	-	92,545.00	105,364.00
3500/22	Deferred Grants released	4	-		1,255.00	(1,255.00)	(1,255.00)



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K03/22	Deferred grants released		-	-	1,255.00	(1,255.00)	(1,255.00)
3500/99	Tfr from FARA		-			-	(130,662.00)
K03/99	Balance transferred from Revaluation Reserve		-	-	-	-	(130,662.00)
3012	BW Refurbishment	5	(19,000.00)	7,000.00		(12,000.00)	(12,000.00)
3015	CCTV Replacement	5	(2,500.00)	1,000.00		(1,500.00)	-
3016	Play Area Replacements	5	(46,000.00)	10,100.00		(35,900.00)	(25,900.00)
3018	On line payment system against 9049		(3,500.00)			(3,500.00)	(3,500.00)
3022	Allotment Provision		(10,000.00)			(10,000.00)	(3,000.00)
3023	Mobile Cleansing		-				
	Opearative, Vehicle and equipment					-	(5,900.00)
3064	Baileys court Refurbishment + (other projects see N/C 9050)		-			-	(3,200.00)
3070	Village Green Developement -RE 5088/5089/5090/9038		-			-	(52,360.00)
3071	Disability Discrimination against 9047		(760.00)			(760.00)	(760.00)
3080	Teenage Provision (Exc Skate Park c/fwd) against 5084	5	(10,811.00)	3,000.00		(7,811.00)	(10,811.00)
3081	Teenage Provision - Skate Park against 9039/5051	5	(20,000.00)	5,000.00		(15,000.00)	(10,000.00)
3082	Jubilee Centre - Heating/chilling against N/C 9035		(25,086.00)			(25,086.00)	(25,086.00)
3083	Restructure/Staffing- NC 5066	5	-		38,500.00	(38,500.00)	(40,000.00)
3084	Office Relocation	5	(33,000.00)	8,000.00		(25,000.00)	(25,000.00)
3085	Replace Piaggio	5	-		580.00	(580.00)	-
3086	Hardcourt Replacement	5	(5,600.00)	2,800.00		(2,800.00)	-
3090	Capital Reserve A/c	5	(390,000.00)	43,072.25		(346,927.75)	(290,000.00)
K83/01	Balance brought forward		(566,257.00)	79,972.25	39,080.00	(525,364.75)	(507,517.00)
3012/2	Tfr to 3012	5	-		7,000.00	(7,000.00)	-
3015/2	Tfr to 3015	5	-		1,000.00	(1,000.00)	(1,500.00)
3016/2	Tfr to 3016	5	-		10,100.00	(10,100.00)	(10,000.00)



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3022/2	Tfr to 3022		-			-	(7,000.00)
3080/2	Tfr to 3080	5	-		3,000.00	(3,000.00)	-
3081/2	Tfr to 3081	5	-		5,000.00	(5,000.00)	(5,000.00)
3084/2	Tfr to 3084	5	-		15,955.00	(15,955.00)	-
3085/2	Tfr to 3085		-			-	(6,000.00)
3086/2	Tfr to 3086	5	-		2,800.00	(2,800.00)	(2,800.00)
3090/2	Tfr to 3090	5	-		44,000.00	(44,000.00)	(104,502.75)
K83/02	Contribution to Reserves		-	-	88,855.00	(88,855.00)	(136,802.75)
3023/3	Tfr from 3023		-			-	5,900.00
3064/3	Tfr from 3064		-			-	3,200.00
3070/3	Tfr from 3070		-			-	52,360.00
3080/3	Tfr from 3080		-			-	3,000.00
3083/3	Tfr from 3083	5	-	38,500.00		38,500.00	1,500.00
3084/3	Tfr from 3084	5	-	7,955.00		7,955.00	-
3085/3	Tfr from 3085	5	-	580.00		580.00	5,420.00
3090/3	Tfr from 3090	5	-	927.75		927.75	47,575.00
K83/03	Contribution from Reserves		-	47,962.75	-	47,962.75	118,955.00
3100	General Fund Opening Balance		(54,142.34)			(54,142.34)	(44,016.98)
K99/01	Balance brought forward		(54,142.34)	-	-	(54,142.34)	(44,016.98)
	<b>Balance Sheet Total</b>		23,514.29	4,312,768.98	4,312,768.98	23,514.29	10,125.36

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
15996/2	Admin O'head Reallocation	7	-	43,718.74		43,718.74	43,966.02
5067	Office Agency Services		31,391.55			31,391.55	28,486.33
6011	BS Jubilee Centre Rates		8,176.50			8,176.50	4,680.58
6012	BS Jubilee Centre Licenses		759.45			759.45	582.60
6030	BS Jubilee Centre Electricity		3,633.41			3,633.41	4,345.95
6031	BS Jubilee Centre Gas		4,436.81			4,436.81	5,241.38

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A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
6032	BS Jubilee Centre Telephone/Fax		1,725.15			1,725.15	1,640.09
6033	BS Jubilee Centre Water		1,265.99			1,265.99	1,815.74
6035	BS Jubilee Centre General Waste Disposal		1,505.21			1,505.21	1,848.07
6036	BS Jubilee Centre Hygiene Waste Supply/IDisposal		844.10			844.10	1,367.93
6041	BS Jubilee Centre Prop Repairs/Maintenance		11,275.86			11,275.86	17,329.33
6042	BS Jubilee Centre Property Vandalism		847.13			847.13	428.54
6043	BS Jubilee Centre Cleaning Contractors		13,652.04			13,652.04	13,652.04
6045	BS Jubilee Centre & All Sites Cleaning Materials		56.61			56.61	51.18
6046	BS Jubilee Centre Ground Maintenance		20,372.96			20,372.96	18,759.35
6048	BS Jubilee Centre Fire & Security systems		2,974.35			2,974.35	2,832.10
6072	All sites - Gen Exps (eg hand towels etc)		4,477.36			4,477.36	4,374.52
6073	BS Jubilee Centre Other General Expenses		539.24			539.24	601.10
7011	B/Way Rates		4,554.00			4,554.00	5,480.50
7012	B/Way Licenses		762.13			762.13	523.17
7030	B/Way Electric		2,177.99			2,177.99	2,139.93
7031	B/Way Gas		2,424.69			2,424.69	2,719.53
7032	B/Way Telephone/Fax		845.87			845.87	815.37
7033	B/Way Water		493.06			493.06	1,072.20
7035	B/Way General Waste Disposal		1,465.82			1,465.82	883.92
7036	B/Way Hygene Waste Disposal		665.56			665.56	676.12
7041	B/Way Prop Repairs/Maintenance		5,342.90			5,342.90	6,322.16
7042	B/Way Property Vandalism		1,415.75			1,415.75	482.81
7043	B/Way Cleaning Contractors		6,759.96			6,759.96	6,759.96
7046	B/Way Ground Maintenance		4,843.02			4,843.02	4,742.98
7048	B/Way Fire & Security Systems		2,359.66			2,359.66	2,044.33
7073	B/W Other General Expenses		2.00			2.00	108.07
8011	Baileys Court Rates		9,303.86			9,303.86	9,802.18
8012	Baileys Court Licenses		752.94			752.94	665.28
8030	Baileys Court Electric		5,132.89			5,132.89	5,598.71



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A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
8031	Baileys Court Gas		2,421.43			2,421.43	2,541.35
8032	Baileys Court Telephone/Fax		936.79			936.79	842.63
8033	Baileys Court Water		1,759.08			1,759.08	1,350.68
8035	Baileys Court General Waste Disposal		1,827.22			1,827.22	1,231.67
8036	Baileys Court Hygiene Waste Disposal		769.67			769.67	612.40
8041	Baileys Court Prop Repairs/Maintenance		12,613.02			12,613.02	8,562.09
8042	Baileys Court Property Vandalism		813.49			813.49	2,633.90
8043	Baileys Court Cleaning Contractors		13,520.04			13,520.04	13,520.04
8046	Baileys Court Ground Maintenance		32,277.28			32,277.28	32,593.08
8048	Baileys Court Fire & Security Systems		3,030.07			3,030.07	3,060.98
8073	Baileys Court Other General Expenses		121.60			121.60	118.38
9015	New Computer Equipment (Hardware - All Sites)	1	739.00		230.00	509.00	333.00
9025	New Savages Wood Furniture	1	873.64		669.00	204.64	56.51
9026	New B/Way Furniture		-			-	26.86
9027	New Baileys Court Furniture	1	383.79		97.00	286.79	25.68
9030	New Savages Wood Equipment		356.17			356.17	238.69
9031	New B/Way Equipment - also see 3015 re CCTV	1	802.44		692.00	110.44	294.98
9032	New Baileys Court Equipment	1 1	2,290.11		639.00 265.00	1,386.11	198.40
9037	New Baileys Court Building Works - RE 3065		-			-	5,785.91
M002/01	Community Centres		232,770.66	43,718.74	2,592.00	273,897.40	276,867.30
15997/2	Centre Staff Reallocation	7 7	-	63,234.52 332.11		63,566.63	54,177.15
15998/2	Admin Staff Reallocation	7	-	76,510.21		76,510.21	78,130.41
M002/01S	Community Centres - Staff Costs		-	140,076.84	-	140,076.84	132,307.56

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15996/3	Admin O'head Reallocation	7	-	8,390.01		8,390.01	5,591.63
5051	Skate Park (key holding) - see 3081		8,288.48			8,288.48	8,288.48
M002/05	Outdoor Sports & Recreation Facilities		8,288.48	8,390.01	-	16,678.49	13,880.11
15997/3	Direct Staff Recharge	7	-	332.11		332.11	-
15998/3	Admin Staff Recharge	7	-	14,536.45		14,536.45	8,773.22
M002/05S	Outdoor Sports - Staff Costs		-	14,868.56	-	14,868.56	8,773.22
5039	Playground maintenance/repairs		1,205.36			1,205.36	462.67
5046	Office Playground Repairs/Vandalism		1,113.60			1,113.60	1,252.06
5047	Office Playground Service		56.17			56.17	53.91
9020	New Playground Equipment	1	1,749.96		497.00	1,252.96	-
9038	Village Green against 3069/3070		-			-	(2,640.00)
M003/01	Community Parks & Open Spaces		4,125.09	-	497.00	3,628.09	(871.36)
5091	Allotment Costs		134.62			134.62	221.70
M003/03	Allotments		134.62	-	-	134.62	221.70
5075	Office S137 Exp - Larger funding		7,500.00			7,500.00	-
5076	Office S137 Exps General Grant Aid & Grant Ex-Gratia)		6,000.00			6,000.00	5,422.00
5077	Office S137 Exps (Service Level Agreements)		11,320.64			11,320.64	13,320.64
5078	Office S137 Exps (Youth Funding)		63,954.25			63,954.25	-
5079	Office Other ex-gratia payments (not 137 Exps)		42,706.27			42,706.27	103,876.97
5085	Firework Display		6,533.56			6,533.56	6,587.93



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M206/01	Community Development		138,014.72	-	-	138,014.72	129,207.54
15996/4	Admin O'head Reallocation	7	-	2,800.45		2,800.45	2,101.03
5035	Office Gen Waste Disposal-includes street bins		4,330.56			4,330.56	4,143.36
5036	Office Hygiene Waste Disposal (inc dog bins,sanitact)		5,932.01			5,932.01	6,926.22
5040	Office Street Maintenance/ repairs (inc bus shelter cleaning)		302.72			302.72	607.00
5042	Office Property/Street Furniture Vandalism		3,048.40			3,048.40	363.14
5997	Street Cleanser - vehicle running costs		236.97			236.97	401.26
5998	Street Cleanser Vehicle Lease		2,591.52			2,591.52	2,799.30
9022	New Street Furniture	1	506.50		507.00	(0.50)	(498.42)
M404/06	Routine Repairs (other roads)		16,948.68	2,800.45	507.00	19,242.13	16,842.89
15997/4	Direct Staff Reallocation	7	-	6,642.16		5,977.94	6,027.73
15998/4	Admin Staff Recharge	7	-	6,269.11	664.22	6,269.11	2,894.98
M404/06S	Routine Repairs - Staff Costs		-	12,911.27	664.22	12,247.05	8,922.71
5087	Community Events		27,359.68			27,359.68	20,389.04
M801/01	Other Services to the Public		27,359.68	-	-	27,359.68	20,389.04
15996	Admin O'head Reallocation	7	-		79,104.17	(79,104.17)	(78,249.51)
5010	Unit 7 Office Rent & Service Charge		28,826.86			28,826.86	29,250.28
5011	Unit 7 Office Rates		10,904.93			10,904.93	11,518.75
5012	Office Licenses		4.00			4.00	-
5013	Office Subscriptions		3,198.62			3,198.62	2,748.80

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A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
5014	Office Reports & Publications		122.40			122.40	316.36
5015	Office & All Sites Advertising/Publishing & adhoc reports		1,440.52			1,440.52	2,230.75
5016	Office Newsletter Publishing		8,176.22			8,176.22	9,517.60
5017	Office & All Sites Health & Safety		1,595.03			1,595.03	1,510.36
5018	Office & All Sites Stationery		733.72			733.72	1,889.68
5020	Office Postage		1,390.83			1,390.83	1,523.16
5021	Computer support		5,501.47			5,501.47	5,254.15
5022	Printer consumables (paper/cartridges)		1,843.73			1,843.73	2,500.81
5023	Computer Software		68.00			68.00	210.13
5030	Office Electricity		2,156.36			2,156.36	2,132.38
5032	Office Telephone/Fax		4,477.20			4,477.20	4,868.15
5033	Office Water		225.63			225.63	250.81
5037	Office E-Mail & internet Charges		1,380.59			1,380.59	1,767.32
5038	Office Web Charges		1,457.28			1,457.28	1,735.06
5041	Office Prop Repairs/Maintenance		292.55			292.55	-
5043	Office Cleaning Contractors		5,202.00			5,202.00	5,202.00
5045	Office Cleaning Materials		4.04			4.04	12.32
5048	Office Fire + Security		986.77			986.77	799.05
5066	Office Professional fees		13,077.28			13,077.28	5,295.60
5068	Office & All Sites Training (see N/C 4009)		1,612.00			1,612.00	2,497.19
5069	Office Audit Fees		5,445.90			5,445.90	3,463.40
5070	Office & All Sites Insurance		11,908.74			11,908.74	9,838.43
5071	Office & All Sites Legal		-			-	330.00
5072	Office General Exps		871.05			871.05	563.31
5080	Office Misc		101.74			101.74	669.15
5081	Office Mileage		1,755.19			1,755.19	1,923.38
5082	Office Bank charges & interest		228.88			228.88	219.19
5999	Mobile Van - General Running Costs		84.23			84.23	83.78
9024	Office Furniture		137.00			137.00	-
9029	New Office Equipment	1 1	842.00		69.00 639.00	134.00	11.00
9033	Mobile Van + Street Cleanser associated new equipment		451.65			451.65	799.06



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A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
M901/01	Corporate Management		116,504.41	-	79,812.17	36,692.24	32,681.90
15997	Direct Staff re-allocated	7	-		69,876.68	(69,876.68)	(60,204.88)
15998	Admin Staff Recharge	7	-		146,887.75	(146,887.75)	(155,397.97)
5060	Office & All Sites Salaries		231,028.89			231,028.89	238,514.75
5061	Office & All Sites Employer's NI		15,729.25			15,729.25	15,931.93
5062	Office & All Sites Employer Pension Contributions		44,439.60			44,439.60	33,494.30
M901/01S	Corporate Management - Staff Costs		291,197.74	-	216,764.43	74,433.31	72,338.13
15996/6	Admin O'head Reallocation	7	-	18,900.19		18,900.19	20,498.95
5086	Office election costs		-			-	2,961.14
M902/01	Democratic Representation & Management		-	18,900.19	-	18,900.19	23,460.09
15998/6	Admin Staff Recharge	7	-	39,401.30		39,401.30	53,175.08
M902/01S	DRM - Staff Costs		-	39,401.30	-	39,401.30	53,175.08
15996/7	Admin O'head Reallocation	7	-	5,294.78		5,294.78	6,091.88
5073	Office Chairman Exps		100.26			100.26	591.34
M903/01	Civic Expenses		100.26	5,294.78	-	5,395.04	6,683.22
15998/7	Admin Staff Recharge	7	-	10,170.68		10,170.68	12,424.28
M903/01S	Civic Expenses - Staff Costs		-	10,170.68	-	10,170.68	12,424.28
4006	JUBILEE CENTRE - INDOOR INCOME (Non sport)		(39,675.13)			(39,675.13)	(51,289.62)
4007	BROOK WAY - INDOOR INCOME (Non Sport)		(5,759.39)			(5,759.39)	(14,095.25)

Client: Bradley Stoke Town Council  
 Subject: Trial Balance Report (Nominal Accounts totalled by Working Papers)  
 Year End: 31 March 2011

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		<b>TB1</b>
Date: 07/06/2011		

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
4008	BAILEYS COURT - INDOOR INCOME (Non Sport)		(43,159.90)			(43,159.90)	(35,849.42)
N002/01	Community Centres		(88,594.42)	-	-	(88,594.42)	(101,234.29)
4106	JUBILEE CENTRE - OUTDOOR SPORTS INCOME		(9,806.12)			(9,806.12)	(14,859.08)
4107	BROOKWAY - OUTDOOR SPORTS INCOME		-			-	(746.87)
4108	BAILEYS COURT - OUTDOOR SPORTS INCOME		(2,361.77)			(2,361.77)	(863.64)
N002/05	Outdoor Sports & Recreation Facilities		(12,167.89)	-	-	(12,167.89)	(16,469.59)
4013	Youth Funding		(3,000.00)			(3,000.00)	-
N206/01G	Community Development - Grants		(3,000.00)	-	-	(3,000.00)	-
4002	Small Revenue Grant Income Received		(1,840.00)			(1,840.00)	-
N801/01G	Other Services to the Public - Grants		(1,840.00)	-	-	(1,840.00)	-
4003	MISC INCOME		(523.50)			(523.50)	(472.13)
4004	OFFICE INCOME		(1,799.20)			(1,799.20)	(2,029.47)
4009	TRAINING INCOME (see N/C 5068)		(95.83)			(95.83)	(468.08)
N901/01	Corporate Management		(2,418.53)	-	-	(2,418.53)	(2,969.68)
9885	Asset disposals - NBV	1 1	-	121,392.00	79,267.00	42,125.00	469.00
O02/01	Book Value of Asset Disposals		-	121,392.00	79,267.00	42,125.00	469.00



Client: Bradley Stoke Town Council  
Subject: Trial Balance Report (Nominal Accounts totalled by Working Papers)  
Year End: 31 March 2011

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		<b>TB1</b>
Date: 07/06/2011		

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
9895	Asset disposals - NBV to CFA	1	-		42,125.00	(42,125.00)	(469.00)
O99/01	NBV of Disposals to CAA		-	-	42,125.00	(42,125.00)	(469.00)
11999	Capital Charges (Income)	3	-		92,545.00	(92,545.00)	(105,364.00)
15999/1	Play Areas Capital Charges	3	-	10,283.00		10,283.00	10,538.00
15999/2	Open Spaces Capital Charges	3	-	1,946.00		1,946.00	1,946.00
15999/3	Roads Capital Charges	3	-	9,664.00		9,664.00	12,647.00
15999/4	Admin Capital Charges	3	-	3,808.00		3,808.00	3,587.00
15999/5	Democratic Capital Charges	3	-	579.00		579.00	579.00
16000/1	Deferred Grants released	4	-		1,255.00	(1,255.00)	(1,255.00)
16999	BS Jubilee Centre Capital Charges	3	-	27,092.00		27,092.00	30,016.00
17999	B/way Capital Charges	3	-	12,209.00		12,209.00	13,869.00
18999	Baileys Court Capital Charges	3	-	26,964.00		26,964.00	32,182.00
3905A	Deferred grants to CFA	4	-	1,255.00		1,255.00	1,255.00
802	Dep'n Leasehold L & B	3	-	54,331.00		54,331.00	54,331.00
821	Dep'n V & E	3	-	22,227.00		22,227.00	23,288.00
841	Dep'n Infr Assets	3	-	15,987.00		15,987.00	27,745.00
899	Depreciation Reversal	3	-		92,545.00	(92,545.00)	(105,364.00)
P99/99	Dump for unused codes		-	186,345.00	186,345.00	-	-
4010	BANK INTEREST RECEIVED		(2,097.04)			(2,097.04)	(1,957.46)
R01/01	Interest Income - General Funds		(2,097.04)	-	-	(2,097.04)	(1,957.46)
3150	Transfers to/from General Fund		40,892.25			40,892.25	17,847.75
U01/3	Other Earmarked Reserves		40,892.25	-	-	40,892.25	17,847.75
9015A	New Computer Equipment (Hardware - All Sites)	1	-	230.00		230.00	279.00
9020A	New Playground Equipment	1	-	497.00		497.00	-

Client: Bradley Stoke Town Council  
Subject: Trial Balance Report (Nominal Accounts totalled by Working Papers)  
Year End: 31 March 2011

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		<b>TB1</b>
Date: 07/06/2011		

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
9022A	New Street Furniture	1	-	507.00✓		507.00	249.00
9024A	New Office Furniture (Excludes Computer Costs)		-			-	133.00
9025A	New Savages Wood Furniture	1	-	669.00		669.00	-
9026A	New B/Way Furniture		-			-	302.00
9027A	New Baileys Court Furniture	1	-	97.00		97.00	575.00
9029A	New Office Equipment	1	-	69.00		708.00	256.00
		1		639.00			
9031A	New B/Way Equipment	1	-	692.00		692.00	-
9032A	New Baileys Court Equipment	1	-	639.00		904.00	-
		1		265.00			
9033A	New Maintenance Equipment		-			-	400.00
9038A	Village Green		-			-	67,551.00
9038B	Village Green Funded by Grant		-			-	(12,551.00)
9054	Replacement Maintenance Vehicle - see N/C 3085		-			-	5,420.00
W01/01	Financing Capital Expenditure		-	4,304.00	-	4,304.00	62,614.00
4000	PRECEPT INCOME		(789,733.00)			(789,733.00)	(775,259.50)
Y01/1	Precept on District Council		(789,733.00)	-	-	(789,733.00)	(775,259.50)
	<b>Profit &amp; Loss Total</b>		(23,514.29)	608,573.82	608,573.82	(23,514.29)	(10,125.36)

Client: Bradley Stoke Town Council  
Subject: Trial Balance Report (Working Papers totalled by Lead Schedules)  
Year End: 31 March 2011

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		<b>TB2</b>
Date: 07/06/2011		

A/C No.	Description	Current Year	Prior Year
B2/01	Leasehold Land and Buildings b/f	3,185,371.00	3,185,371.00
B2/11	Leasehold Land and Buildings Depn b/f	(109,582.00)	(55,251.00)
B2/12	Leasehold Land and Buildings Depn for Year	(54,331.00)	(54,331.00)
B2	Leasehold Land and Buildings	<u>3,021,458.00</u>	<u>3,075,789.00</u>
B5/01	Vehicles and Equipment b/f	384,344.00	316,660.00
B5/02	Vehicles and Equipment Additions	3,300.00	72,240.00
B5/03	Vehicles and Equipment Disposals	(2,807.00)	(4,556.00)
B5/11	Vehicles and Equipment Depn b/f	(218,829.00)	(199,628.00)
B5/12	Vehicles and Equipment Depn for Year	(22,227.00)	(23,288.00)
B5/13	Vehicles and Equipment Depn on Disp	3,807.00	4,087.00
B5	Vehicles and Equipment	<u>147,588.00</u>	<u>165,515.00</u>
B6/01	Infrastructure Assets b/f	277,430.00	274,505.00
B6/02	Infrastructure Assets Additions	1,004.00	2,925.00
B6/03	Infrastructure Assets Disposals	(118,585.00)	-
B6/11	Infrastructure Assets Depn b/f	(181,265.00)	(153,520.00)
B6/12	Infrastructure Assets Depn for Year	(15,987.00)	(27,745.00)
B6/13	Infrastructure Assets Depn on Disp	75,460.00	-
B6	Infrastructure Assets	<u>38,057.00</u>	<u>96,165.00</u>
B7/01	Community Assets	22,997.00	22,997.00
B7	Community Assets	<u>22,997.00</u>	<u>22,997.00</u>
D/06	Leisure/Sports Centres	378.91	307.02
D/08	Tourist Information Centres	3,377.98	3,081.45
D	Stock	<u>3,756.89</u>	<u>3,388.47</u>
E1/01	Trade Debtors	3,149.73	9,533.79
E1	Invoice Debtors	<u>3,149.73</u>	<u>9,533.79</u>
E2/01	V A T Recoverable	15,124.41	9,247.34
E2	Taxes & Social Security	<u>15,124.41</u>	<u>9,247.34</u>



Client: Bradley Stoke Town Council  
Subject: Trial Balance Report (Working Papers totalled by Lead Schedules)  
Year End: 31 March 2011

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		<b>TB2</b>
Date: 07/06/2011		

A/C No.	Description	Current Year	Prior Year
E4/01	Prepayments	51,809.31	28,108.15
E4	Prepayments	51,809.31	28,108.15
G/01	Bank Current Accounts	688,650.55	630,890.26
G/04	Officers' Bank Accounts	10.00	-
G/11	Petty Cash and Other Floats	124.01	223.08
G	Cash at Bank and in Hand	688,784.56	631,113.34
H3/01	Trade Creditors	(77,786.45)	(49,892.24)
H03	Trade Creditors	(77,786.45)	(49,892.24)
H6/01	Accruals	(39,087.25)	(28,242.17)
H06	Accruals	(39,087.25)	(28,242.17)
H7/01	Booking Deposits Received	(1,837.57)	(1,749.59)
H07	Income in Advance	(1,837.57)	(1,749.59)
H11/01	Capital Creditors	-	(22,000.00)
H11	Capital Creditors	-	(22,000.00)
J1/02	Grants Received in Year	-	(12,551.00)
J1/04	Capital grants applied to finance new investment	-	12,551.00
J2/01	Balance brought forward	(11,296.00)	-
J2/02	Grants applied during year	-	(12,551.00)
J2/03	Released to offset cost/depreciation	1,255.00	1,255.00
J2	Capital Grants Applied	(10,041.00)	(11,296.00)
K01/01	Balance brought forward	-	(130,662.00)
K01/99	Balance transferred to Capital Financing Account	-	130,662.00
K03/01	Balance brought forward	(3,349,170.00)	(3,260,472.00)
K03/03	Additions - using revenue balances	(4,304.00)	(62,614.00)
K03/14	Disposal of fixed assets	121,392.00	4,556.00
K03/15	Depreciation eliminated on disposals	(79,267.00)	(4,087.00)
K03/21	Reversal of depreciation	92,545.00	105,364.00

Client: Bradley Stoke Town Council  
Subject: Trial Balance Report (Working Papers totalled by Lead Schedules)  
Year End: 31 March 2011

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		<b>TB2</b>
Date: 07/06/2011		

A/C No.	Description	Current Year	Prior Year
K03/22	Deferred grants released	(1,255.00)	(1,255.00)
K03/99	Balance transferred from Revaluation Reserve	-	(130,662.00)
K03	Capital Financing Account	(3,220,059.00)	(3,349,170.00)
K83/01	Balance brought forward	(525,364.75)	(507,517.00)
K83/02	Contribution to Reserves	(88,855.00)	(136,802.75)
K83/03	Contribution from Reserves	47,962.75	118,955.00
K83	Other Earmarked Reserves	(566,257.00)	(525,364.75)
K99/01	Balance brought forward	(54,142.34)	(44,016.98)
K99	General Reserve Balance	(54,142.34)	(44,016.98)
	<b>Balance Sheet Total</b>	<b>23,514.29</b>	<b>10,125.36</b>

A/C No.	Description	Current Year	Prior Year
M002/01	Community Centres	273,897.40	276,867.30
M002/01S	Community Centres - Staff Costs	140,076.84	132,307.56
M002/05	Outdoor Sports & Recreation Facilities	16,678.49	13,880.11
M002/05S	Outdoor Sports - Staff Costs	14,868.56	8,773.22
M002	Recreation & Sport	445,521.29	431,828.19
M003/01	Community Parks & Open Spaces	3,628.09	(871.36)
M003/03	Allotments	134.62	221.70
M003	Open Spaces	3,762.71	(649.66)
M206/01	Community Development	138,014.72	129,207.54
M206	Community Development	138,014.72	129,207.54
M404/06	Routine Repairs (other roads)	19,242.13	16,842.89
M404/06S	Routine Repairs - Staff Costs	12,247.05	8,922.71
M404	Highways/Roads (Routine)	31,489.18	25,765.60

Client: Bradley Stoke Town Council  
 Subject: Trial Balance Report (Working Papers totalled by Lead Schedules)  
 Year End: 31 March 2011

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		<b>TB2</b>
Date: 07/06/2011		

A/C No.	Description	Current Year	Prior Year
M801/01	Other Services to the Public	27,359.68	20,389.04
M801	Other Services to the Public	27,359.68	20,389.04
M901/01	Corporate Management	36,692.24	32,681.90
M901/01S	Corporate Management - Staff Costs	74,433.31	72,338.13
M901	Corporate Management	111,125.55	105,020.03
M902/01	Democratic Representation & Management	18,900.19	23,460.09
M902/01S	DRM - Staff Costs	39,401.30	53,175.08
M902	Democratic Representation & Management	58,301.49	76,635.17
M903/01	Civic Expenses	5,395.04	6,683.22
M903/01S	Civic Expenses - Staff Costs	10,170.68	12,424.28
M903	Civic Expenses	15,565.72	19,107.50
N002/01	Community Centres	(88,594.42)	(101,234.29)
N002/05	Outdoor Sports & Recreation Facilities	(12,167.89)	(16,469.59)
N002	Recreation & Sport	(100,762.31)	(117,703.88)
N206/01G	Community Development - Grants	(3,000.00)	-
N206	Community Development	(3,000.00)	-
N801/01G	Other Services to the Public - Grants	(1,840.00)	-
N801	Other Services to the Public	(1,840.00)	-
N901/01	Corporate Management	(2,418.53)	(2,969.68)
N901	Corporate Management	(2,418.53)	(2,969.68)
O02/01	Book Value of Asset Disposals	42,125.00	469.00
O02	Book Value of Asset Disposals	42,125.00	469.00



Client: Bradley Stoke Town Council  
 Subject: Trial Balance Report (Working Papers totalled by Lead Schedules)  
 Year End: 31 March 2011

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		<b>TB2</b>
Date: 07/06/2011		

A/C No.	Description	Current Year	Prior Year
O99/01	NBV of Disposals to CAA	(42,125.00)	(469.00)
O99	NBV of Disposals to CAA	(42,125.00)	(469.00)
R01/01	Interest Income - General Funds	(2,097.04)	(1,957.46)
R01	Interest Income	(2,097.04)	(1,957.46)
U01/3	Other Earmarked Reserves	40,892.25	17,847.75
U01	Movements in Earmarked Reserves	40,892.25	17,847.75
W01/01	Financing Capital Expenditure	4,304.00	62,614.00
W01	Movements in Capital Financing Account	4,304.00	62,614.00
Y01/1	Precept on District Council	(789,733.00)	(775,259.50)
Y01	Precept on District/Borough Council	(789,733.00)	(775,259.50)
	<b>Profit &amp; Loss Total</b>	(23,514.29)	(10,125.36)

Client: Bradley Stoke Town Council  
 Subject: Journal Report (Excluding Potential Journals)  
 Year End: 31 March 2011

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		<b>J1</b>
Date: 07/06/2011		

Jrn No.	A/C No.	A/C Description	Debit	Credit
1	9029	New Office Equipment		69.00
	9029A	New Office Equipment	69.00	
	9015	New Computer Equipment (Hardware - All Sites)		230.00
	9015A	New Computer Equipment (Hardware - All Sites)	230.00	
	9029	New Office Equipment		639.00
	9029A	New Office Equipment	639.00	
	9025	New Savages Wood Furniture		669.00
	9025A	New Savages Wood Furniture	669.00	
	9031	New B/Way Equipment - also see 3015 re CCTV		692.00
	9031A	New B/Way Equipment	692.00	
	9032	New Baileys Court Equipment		639.00
	9032A	New Baileys Court Equipment	639.00	
	9027	New Baileys Court Furniture		97.00
	9027A	New Baileys Court Furniture	97.00	
	9032	New Baileys Court Equipment		265.00
	9032A	New Baileys Court Equipment	265.00	
	9022	New Street Furniture		507.00
	9022A	New Street Furniture	507.00	
	9020	New Playground Equipment		497.00
	9020A	New Playground Equipment	497.00	
	21/2	V & E Additions	3,300.00	
	41/2	I A Additions	1,004.00	
	3500/3	Assets financed from revenue		4,304.00
	9885	Asset disposals - NBV	121,392.00	
	9885	Asset disposals - NBV		79,267.00
	9895	Asset disposals - NBV to CFA		42,125.00
	21/3	V & E Disposals		2,807.00
	41/3	I A Disposals		118,585.00
	3500/14	Asset disposals	121,392.00	
	721/7	Depreciation on disposals	3,807.00	
	741/7	I A Dep'n on disposals	75,460.00	
	3500/15	Dep'n on disposals		79,267.00
		Account for New Assets & W/off disposals to CFA		
2	2	Leasehold Land and Buildings	3,185,371.00	
	21	Vehicles & Equipment	384,344.00	
	41	Infrastructure Assets	277,430.00	
	61	Community Assets	22,997.00	
	702	L/H L & B Depreciation b/f		109,582.00
	721	V & E Depreciation b/f		218,829.00
	741	I A Depreciation b/f		181,265.00
	3500	Capital Finance Reserve		3,360,466.00
	3900	Deferred Grants Applied		12,551.00
	3905	Deferred Grants released	1,255.00	
	3500	Capital Finance Reserve	11,296.00	
		Bring in Opening Fixed Asset & Deferred Grant balances		
3	702/6	L/H L & B Dep'n for year		54,331.00

Client: Bradley Stoke Town Council  
Subject: Journal Report (Excluding Potential Journals)  
Year End: 31 March 2011

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		<b>J1</b>
Date: 07/06/2011		

Jrn No.	A/C No.	A/C Description	Debit	Credit
	802	Dep'n Leasehold L & B	54,331.00	
	721/6	V & E Dep'n for year		22,227.00
	821	Dep'n V & E	22,227.00	
	741/6	I A Dep'n for year		15,987.00
	841	Dep'n Infr Assets	15,987.00	
	16999	BS Jubilee Centre Capital Charges	27,092.00	
	17999	B/way Capital Charges	12,209.00	
	18999	Baileys Court Capital Charges	26,964.00	
	15999/1	Play Areas Capital Charges	10,283.00	
	15999/2	Open Spaces Capital Charges	1,946.00	
	15999/3	Roads Capital Charges	9,664.00	
	15999/4	Admin Capital Charges	3,808.00	
	15999/5	Democratic Capital Charges	579.00	
	11999	Capital Charges (Income)		92,545.00
	899	Depreciation Reversal		92,545.00
	3500/5	Depreciation Reversal	92,545.00	
		Provide, Charge and Reverse Depreciation		
4	3905/3	Released in Year	1,255.00	
	16000/1	Deferred Grants released		1,255.00
	3905A	Deferred grants to CFA	1,255.00	
	3500/22	Deferred Grants released		1,255.00
		Release deferred grants to offset depreciation		
5	3012	BW Refurbishment	7,000.00	
	3012/2	Tfr to 3012		7,000.00
	3015	CCTV Replacement	1,000.00	
	3015/2	Tfr to 3015		1,000.00
	3016	Play Area Replacements	10,100.00	
	3016/2	Tfr to 3016		10,100.00
	3080	Teenage Provision (Exc Skate Park c/fwd) against 5084	3,000.00	
	3080/2	Tfr to 3080		3,000.00
	3081	Teenage Provision - Skate Park against 9039/5051	5,000.00	
	3081/2	Tfr to 3081		5,000.00
	3083	Restructure/Staffing- NC 5066		38,500.00
	3083/3	Tfr from 3083	38,500.00	
	3084	Office Relocation	8,000.00	
	3084/2	Tfr to 3084		15,955.00
	3084/3	Tfr from 3084	7,955.00	
	3085	Replace Piaggio		580.00
	3085/3	Tfr from 3085	580.00	
	3086	Hardcourt Replacement	2,800.00	
	3086/2	Tfr to 3086		2,800.00
	3090	Capital Reserve A/c	43,072.25	
	3090/2	Tfr to 3090		44,000.00
	3090/3	Tfr from 3090	927.75	
		Account for Earmarked Reserve Movements		



Client: Bradley Stoke Town Council  
 Subject: Journal Report (Excluding Potential Journals)  
 Year End: 31 March 2011

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		<b>J1</b>
Date: 07/06/2011		

Jrn No.	A/C No.	A/C Description	Debit	Credit
6	1150 1150/3	Stock Office Stationery  Separate Stationery Stock	3,377.98	3,377.98
7	15997/2 15997/4 15997 15998/2 15998/3 15998/4 15998/6 15998/7 15998 15997/2 15997/3 15997/4 15996/2 15996/3 15996/4 15996 15996/6 15996/7	Centre Staff Reallocation Direct Staff Reallocation Direct Staff re-allocated Admin Staff Reallocation Admin Staff Recharge Admin Staff Recharge Admin Staff Recharge Admin Staff Recharge Admin Staff Recharge Centre Staff Reallocation Direct Staff Recharge Direct Staff Reallocation Admin O'head Reallocation Admin O'head Reallocation Admin O'head Reallocation Admin O'head Reallocation Admin O'head Reallocation  Reallocate Direct Staff Costs, Admin Staff & Overheads	63,234.52 6,642.16  76,510.21 14,536.45 6,269.11 39,401.30 10,170.68  332.11 332.11  43,718.74 8,390.01 2,800.45 18,900.19 5,294.78	69,876.68       146,887.75  664.22    79,104.17
		<b>Totals</b>	<b>4,921,342.80</b>	<b>4,921,342.80</b>