

Bradley Stoke Town Council

Financial Statements

For the year ended 31 March 2012

Bradley Stoke Town Council

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31 March 2012

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Bradley Stoke Town Council

Council Information

31 March 2012

(Information current at 27th June 2012)

Chair

Cllr C. Walker

Councillors

Cllr T. Aditya
Cllr J. Ashe
Cllr R. Avenin
Cllr K. Cranney
Cllr K. Grivil
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 B. 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 2012

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 2012 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 2012

- 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.

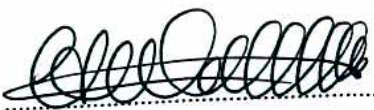
We continue to be advised on the implications of the result of the review of the governance framework by the Council, relevant committees, officers and the internal auditor, and plan to address weaknesses as they arise and thus ensure continuous improvement of the system is in place.

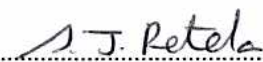
Significant governance issues

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 27th June 2012 when authority was given for the Chair and the Town Clerk to sign.

Signed: 
Cllr C. Walker
Chair


Mrs Sharon Petela
Town Clerk

Date: 27/6/12

Bradley Stoke Town Council

Statement of Responsibilities

31 March 2012

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 (England) Regulations 2011 (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 2012 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:

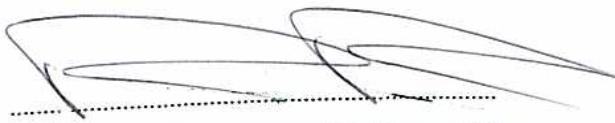
- kept proper accounting records, which were up to date, and
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

Responsible Financial Officer's Certificate

I hereby certify that the Financial Statements for the year ended 31 March 2012 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 2012, and its income and expenditure for the year ended 31 March 2012.

Signed:



Miss Rachel Pullen- Responsible Finance Officer

Date:

20/6/12

Bradley Stoke Town Council
Statement of Accounting Policies
31 March 2012

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 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.

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.

Bradley Stoke Town Council
Statement of Accounting Policies
31 March 2012

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.

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 accounts for loans on an accruals basis. Details of the council's external borrowings are shown at note 15.

Leases

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.

Bradley Stoke Town Council
Statement of Accounting Policies
31 March 2012

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 2012

	Notes	2012	2011
		£	(Restated) £
Income			
Precept on District Council		792,797	789,733
Grants Receivable		-	4,840
Rents Receivable, Interest & Investment Income		2,831	2,097
Charges made for Services		95,794	100,762
Other Income		274	2,419
Total Income		891,696	899,851
Expenditure			
Direct Service Costs:			
Salaries & Wages		(163,729)	(167,192)
Grant-aid Expenditure		(105,447)	(123,981)
Other Costs	1	(433,491)	(354,975)
Democratic, Management & Civic Costs:			
Salaries & Wages		(111,229)	(124,005)
Other Costs	1	(69,034)	(60,988)
Total Expenditure		(882,930)	(831,141)
Excess of Income over Expenditure for the year.		8,766	68,710
Exceptional Items			
(Loss) on the disposal of fixed assets		(10,788)	(42,125)
Net Operating (Deficit)/Surplus for Year		(2,022)	26,585
STATUTORY CHARGES & REVERSALS			
Capital Expenditure charged to revenue	9	(5,943)	(4,304)
Reverse (Loss) on the disposal of fixed assets		10,788	42,125
Transfer (to) Earmarked Reserves	18	(45,100)	(40,892)
(Deficit)/Surplus for the Year (from)/to General Fund		(42,277)	23,514
Net Surplus for the Year		2,823	64,406
The above Surplus for the Year has been applied for the Year to as follows:			
Transfer (to) Earmarked Reserves	18	45,100	40,892
(Deficit)/Surplus for the Year (from)/to General Fund		(42,277)	23,514
		2,823	64,406

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

The notes on pages 14 to 21 form part of these statements.

Bradley Stoke Town Council
Statement of Movement in Reserves
31 March 2012

Reserve	Purpose of Reserve	Notes	2012 £	Net Movement in Year £	2011 £
Capital Financing Account	Store of capital resources set aside to purchase fixed assets	17	3,131,725	(88,334)	3,220,059
Earmarked Reserves	Amounts set aside from revenue to meet general and specific future expenditure	18	611,357	45,100	566,257
General Fund	Resources available to meet future running costs		35,380	(42,277)	77,657
Total			3,778,462	(85,511)	3,863,973

The notes on pages 14 to 21 form part of these statements.

Bradley Stoke Town Council


Balance Sheet

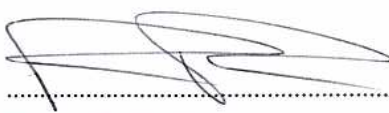
31 March 2012

	Notes	2012 £	2012 £	2011 £
Fixed Assets				
Tangible Fixed Assets	8		3,239,635	3,230,100
Current Assets				
Stock	11	3,976		3,757
Debtors and prepayments	12	64,241		70,083
Cash at bank and in hand		774,166		688,784
		842,383		762,624
Current Liabilities				
Current Portion of Long Term Borrowings		(21,402)		-
Creditors and income in advance	13	(59,770)		(118,710)
Net Current Assets			761,211	643,914
Total Assets Less Current Liabilities			4,000,846	3,874,014
Long Term Liabilities				
Long-term borrowing	15	(213,598)		-
Deferred Grants	16	(8,786)		(10,041)
Total Assets Less Liabilities			3,778,462	3,863,973
Capital and Reserves				
Capital Financing Account	17		3,131,725	3,220,059
Earmarked Reserves	18		611,357	566,257
General Reserve			35,380	77,657
			3,778,462	3,863,973

The Financial Statements represent a true and fair view of the financial position of the Council as at 31 March 2012, and of its Income and Expenditure for the year.

These accounts were approved by the Council on 27th June 2012 .

Signed: 
Cllr C. Walker
Chair


Miss Rachel Pullen
Responsible Financial Officer

Date: 27/6/12

20/6/12

The notes on pages 14 to 21 form part of these statements.

Bradley Stoke Town Council

Cash Flow Statement

31 March 2012

	Notes	2012 £	2012 £	2011 £
REVENUE ACTIVITIES				
<i>Cash outflows</i>				
Paid to and on behalf of employees		(274,957)		(291,198)
Other operating payments		(669,534)		(531,152)
			(944,491)	(822,350)
<i>Cash inflows</i>				
Precept on District Council		792,797		789,733
Cash received for services		96,635		109,653
Revenue grants received		-		4,840
			889,432	904,226
Net cash (outflow)/inflow from Revenue Activities	21		(55,059)	81,876
SERVICING OF FINANCE				
<i>Cash outflows</i>				
Interest paid		-		-
<i>Cash inflows</i>				
Interest received		2,711		2,097
			2,711	2,097
Net cash inflow from Servicing of Finance				
CAPITAL ACTIVITIES				
<i>Cash outflows</i>				
Purchase of fixed assets		(97,270)		(26,304)
Net cash (outflow) from Capital Activities			(97,270)	(26,304)
Net cash (outflow)/inflow before Financing			(149,618)	57,669
FINANCING AND LIQUID RESOURCES				
<i>Cash outflows</i>				
Loan repayments made			-	-
<i>Cash inflows</i>				
New loans raised			235,000	-
Net cash inflow/(outflow) from financing and liquid resources			235,000	-
Increase in cash	22		85,382	57,669

The notes on pages 14 to 21 form part of these statements.

Bradley Stoke Town Council

Notes to the Accounts

31 March 2012

1 Other Costs Analysis

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

Direct Service Costs

	2012	2011
	£	£
Community Centres	319,594	273,897
Outdoor Sports & Recreation Facilities	18,767	16,678
Community Parks & Open Spaces	8,709	3,628
Allotments	294	135
Community Development	143,931	138,015
Routine Repairs (other roads)	21,063	19,243
Other Services to the Public	26,580	27,360
Less: Grant-aid Expenditure	(105,447)	(123,981)
Total	433,491	354,975

Democratic, Management & Civic Costs

	2012	2011
	£	£
Corporate Management	26,252	36,693
Democratic Representation & Management	35,540	18,900
Civic Expenses	6,702	5,395
Interest Payable	540	-
Total	69,034	60,988

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

2 Interest and Investment Income

	2012	2011
	£	£
Interest Income - General Funds	2,831	2,097
	2,831	2,097

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 2012

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:

	2012	2011
	£	£
Fees for statutory audit services	2,500	2,500
Total fees	<u>2,500</u>	<u>2,500</u>

6 Employees

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

	2012	2011
	Number	Number
Full-time	6	7
Part-time	7	7
Temporary	-	-
	<u>13</u>	<u>14</u>

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 2012 was £30,566 (31 March 2011 - £30,058).

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 £6,700, with effect from 1st April 2012 (year ended 31 March 2012 – 13.40%, plus a lump sum of £6,400).

Bradley Stoke Town Council

Notes to the Accounts

31 March 2012

8 Tangible Fixed Assets

	Operational Leasehold Land and Buildings	Vehicles and Equipment	Infra- structure Assets	Community Assets	Assets under construction	Total
	£	£	£	£	£	£
Cost						
At 31 March 2011	3,185,371	384,837	159,849	22,997	-	3,753,054
Additions	-	5,551	392	-	99,124	105,067
Disposals	-	(10,823)	(48,652)	-	-	(59,475)
At 31 March 2012	3,185,371	379,565	111,589	22,997	99,124	3,798,646
Depreciation						
At 31 March 2011	(163,913)	(237,249)	(121,792)	-	-	(522,954)
Charged for the year	(54,331)	(22,575)	(7,838)	-	-	(84,744)
Eliminated on disposal	-	9,757	38,930	-	-	48,687
At 31 March 2012	(218,244)	(250,067)	(90,700)	-	-	(559,011)
Net Book Value						
At 31 March 2012	2,967,127	129,498	20,889	22,997	99,124	3,239,635
At 31 March 2011	3,021,458	147,588	38,057	22,997	-	3,230,100

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.

Assets Held under Finance Agreements

The council has no such assets

9 Financing of Capital Expenditure

The following capital expenditure during the year:

	2012 £	2011 £
Fixed Assets Purchased	105,067	4,304
	<u>105,067</u>	<u>4,304</u>
was financed by:		
Loan Proceeds	99,124	-
Precept and Revenue Income	5,943	4,304
	<u>105,067</u>	<u>4,304</u>

Bradley Stoke Town Council

Notes to the Accounts

31 March 2012

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

Assets under construction

Council offices – Jubilee Centre

11 Stocks

	2012 £	2011 £
Leisure/Sports Centres	686	379
Tourist Information Centres	3,290	3,378
	<u>3,976</u>	<u>3,757</u>

12 Debtors

	2012 £	2011 £
Trade Debtors	2,120	3,150
VAT Recoverable	32,434	15,124
Prepayments	29,567	51,809
Accrued Interest Income	120	-
	<u>64,241</u>	<u>70,083</u>

Bradley Stoke Town Council

Notes to the Accounts

31 March 2012

13 Creditors and Accrued Expenses

	2012	2011
	£	£
Trade Creditors	18,597	77,785
Accruals	31,461	39,087
Accrued Interest Payable	540	-
Income in Advance	1,375	1,838
Capital Creditors	7,797	-
	<u>59,770</u>	<u>118,710</u>

14 Financial Commitments under Operating Leases

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

	2012	2011
	£	£
Obligations expiring within one year	2,399	2,399
Obligations expiring between two and five years	140	140
Obligations expiring after five years	-	-
	<u>2,539</u>	<u>2,539</u>

15 Long Term Liabilities

Public Works Loan Board

2012	2011
£	£
235,000	-
<u>235,000</u>	<u>-</u>

The above loans are repayable as follows:

	2012	2011
	£	£
Within one year	21,402	-
From one to two years	21,844	-
From two to five years	68,268	-
From five to ten years	123,486	-
Over ten years	-	-
	<u>235,000</u>	<u>-</u>
Total Loan Commitment	235,000	-
Less: Repayable within one year	(21,402)	-
	<u>213,598</u>	<u>-</u>

Bradley Stoke Town Council

Notes to the Accounts

31 March 2012

16 Deferred Grants

	2012	2011
	£	£
Capital Grants Applied		
At 01 April	10,041	11,296
Released to offset depreciation	(1,255)	(1,255)
At 31 March	<u>8,786</u>	<u>10,041</u>
Total Deferred Grants		
At 31 March	<u>8,786</u>	<u>10,041</u>
At 01 April	<u>10,041</u>	<u>11,296</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.

17 Capital Financing Account

	2012	2011
	£	£
Balance at 01 April	3,220,059	3,349,170
Financing capital expenditure in the year		
Additions - using revenue balances	5,943	4,304
Disposal of fixed assets	(59,475)	(121,392)
Depreciation eliminated on disposals	48,687	79,267
Reversal of depreciation	(84,744)	(92,545)
Deferred grants released	1,255	1,255
Balance at 31 March	<u>3,131,725</u>	<u>3,220,059</u>

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.

Bradley Stoke Town Council

Notes to the Accounts

31 March 2012

18 Earmarked Reserves

	Balance at 01/04/2011 £	Contribution to reserve £	Contribution from reserve £	Balance at 31/03/2012 £
Capital Projects Reserves	-	-	-	-
Asset Renewal Reserves	-	-	-	-
Other Earmarked Reserves	566,257	72,400	(27,300)	611,357
Total Earmarked Reserves	566,257	72,400	(27,300)	611,357

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 2012 are set out in detail at Appendix A.

19 Capital Commitments

The council was committed to the following Capital Expenditure at 31 March 2012

	2012 £	2011 £
Construction of Council Offices at The Jubilee Centre	159,130	-

The council had no other capital commitments at 31 March 2012 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

	2012 £	2011 £
Net Operating Surplus for the year	8,766	68,710
Add/(Deduct)		
Interest Payable	540	-
Interest and Investment Income	(2,711)	(2,097)
(Increase) in stock held	(219)	(369)
Decrease/(Increase) in debtors	5,842	(23,194)
(Decrease)/Increase in creditors	(67,277)	38,826
Revenue activities net cash (outflow)/inflow	(55,059)	81,876

Bradley Stoke Town Council

Notes to the Accounts

31 March 2012

22 Movement in Cash

	2012	2011
	£	£
Balances at 01 April		
Cash with accounting officers	134	223
Cash at bank	688,650	630,891
Bank overdraft	-	-
	688,784	631,114
Balances at 31 March		
Cash with accounting officers	240	134
Cash at bank	773,926	688,650
Bank overdraft	-	-
	774,166	688,784
Net cash inflow	85,382	57,670

23 Reconciliation of Net Funds/Debt

	2012	2011
	£	£
Increase in cash in the year	85,382	57,670
Cash inflow from new borrowings	(235,000)	-
Cash outflow from repayment of debt	-	-
Net cash flow arising from changes in debt	(235,000)	-
Movement in net debt/funds in the year	(149,618)	57,670
Cash at bank and in hand	688,784	631,114
Total borrowings	-	-
Net funds at 01 April	688,784	631,114
Cash at bank and in hand	774,166	688,784
Total borrowings	(235,000)	-
Net funds at 31 March	539,166	688,784

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 27th June 2012), which would have a material impact on the amounts and results reported herein.

Bradley Stoke Town Council

Appendices

31 March 2012

Appendix A

Schedule of Other F earmarked Reserves

<u>Reserve</u>	<u>Balance at</u> <u>01/04/2011</u> £	<u>Contribution</u> <u>to reserve</u> £	<u>Contribution</u> <u>from reserve</u> £	<u>Balance at</u> <u>31/03/2012</u> £
New Office Build	0	100,000		100,000
Brook Way Refurbishment	19,000	17,000	(26,000)	10,000
CCTV Replacement	2,500			2,500
Play Area Replacement	46,000	10,000		56,000
Roundabout Enhancement	0	10,000		10,000
Teenage Provision	10,811			10,811
Skate Park Facility	20,000			20,000
Jubilee Centre Heating/Chilling	25,086			25,086
Office Relocation	33,000		(540)	32,460
Hardcourt Replacement	5,600	29,400		35,000
Election Reserve	0	6,000		6,000
Capital Reserve	390,000	(100,000)		290,000
	<u>566,257</u>	<u>72,400</u>	<u>(27,300)</u>	<u>611,357</u>

Bradley Stoke Town Council

31 March 2012

Annual Report Tables

Table. 1 – Budget & Actual Comparison

	Budget £	Actual £
Net Expenditure	311,151	394,172
Recreation & Sport	41,853	9,003
Open Spaces		
Planning & Development Services (including Markets)	151,105	143,931
Highways Roads (Routine)	34,149	33,187
Other Services to the Public	31,800	26,580
Net Direct Services Costs	570,058	606,873
Corporate Management	176,311	88,929
Democratic & Civic	98,102	90,520
Net Democratic, Management and Civic Costs	274,413	179,449
Interest & Investment Income	(1,700)	(2,831)
Loan Charges	-	540
Capital Expenditure	13,100	5,943
Transfers to/(from) other reserves	(44,000)	45,100
(Deficit from) General Reserve	(19,074)	(42,277)
Precept on District Council	792,797	792,797

Bradley Stoke Town Council

31 March 2012

Annual Report Tables

Table. 2 – Service Income & Expenditure

	Notes	2012 £	2012 £	2012 £	2011 £
		Gross Expenditure	Income	Net Expenditure	Net Expenditure
CULTURAL & RELATED SERVICES					
Recreation and Sport		489,966	(95,794)	394,172	344,758
Open Spaces		9,003	-	9,003	3,763
PLANNING & DEVELOPMENT SERVICES					
Community Development		143,931	-	143,931	135,015
HIGHWAYS, ROADS & TRANSPORT SERVICES					
Highways/Roads (Routine)		33,187	-	33,187	31,490
OTHER SERVICES					
Other Services to the Public		26,580	-	26,580	25,520
CENTRAL SERVICES					
Corporate Management		89,203	(274)	88,929	108,707
Democratic Representation and Management		73,003	-	73,003	58,301
Civic Expenses		17,517	-	17,517	15,566
Net Cost of Services		882,390	(96,068)	786,322	723,120

Client: Bradley Stoke Town Council
 Subject: Trial Balance Report (Nominal Accounts totalled by Working Papers)
 Year End: 31 March 2012

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		TB1
Date: 28/05/2012		

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	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	1	-		163,913.00	(163,913.00)	(109,582.00)
B2/11	Leasehold Land and Buildings Depn b/f		-	-	163,913.00	(163,913.00)	(109,582.00)
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	1	-	384,837.00		384,837.00	384,344.00
B5/01	Vehicles and Equipment b/f		-	384,837.00	-	384,837.00	384,344.00
21/2	V & E Additions	2	-	5,551.00		5,551.00	3,300.00
B5/02	Vehicles and Equipment Additions		-	5,551.00	-	5,551.00	3,300.00
21/3	V & E Disposals	2	-		10,823.00	(10,823.00)	(2,807.00)
B5/03	Vehicles and Equipment Disposals		-	-	10,823.00	(10,823.00)	(2,807.00)
721	V & E Depreciation b/f	1	-		237,249.00	(237,249.00)	(218,829.00)
B5/11	Vehicles and Equipment Depn b/f		-	-	237,249.00	(237,249.00)	(218,829.00)
721/6	V & E Dep'n for year	3	-		22,575.00	(22,575.00)	(22,227.00)
B5/12	Vehicles and Equipment Depn for Year		-	-	22,575.00	(22,575.00)	(22,227.00)

Client: Bradley Stoke Town Council
 Subject: Trial Balance Report (Nominal Accounts totalled by Working Papers)
 Year End: 31 March 2012

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		TB1
Date: 28/05/2012		

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
721/7	Depreciation on disposals	2	-	9,757.00		9,757.00	3,807.00
B5/13	Vehicles and Equipment Depn on Disp		-	9,757.00	-	9,757.00	3,807.00
41	Infrastructure Assets	1	-	159,849.00		159,849.00	277,430.00
B6/01	Infrastructure Assets b/f		-	159,849.00	-	159,849.00	277,430.00
41/2	I A Additions	2	-	392.00		392.00	1,004.00
B6/02	Infrastructure Assets Additions		-	392.00	-	392.00	1,004.00
41/3	I A Disposals	2	-		48,652.00	(48,652.00)	(118,585.00)
B6/03	Infrastructure Assets Disposals		-	-	48,652.00	(48,652.00)	(118,585.00)
741	I A Depreciation b/f	1	-		121,792.00	(121,792.00)	(181,265.00)
B6/11	Infrastructure Assets Depn b/f		-	-	121,792.00	(121,792.00)	(181,265.00)
741/6	I A Dep'n for year	3	-		7,838.00	(7,838.00)	(15,987.00)
B6/12	Infrastructure Assets Depn for Year		-	-	7,838.00	(7,838.00)	(15,987.00)
741/7	I A Dep'n on disposals	2	-	38,930.00		38,930.00	75,460.00
B6/13	Infrastructure Assets Depn on Disp		-	38,930.00	-	38,930.00	75,460.00
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

Client: Bradley Stoke Town Council
Subject: Trial Balance Report (Nominal Accounts totalled by Working Papers)
Year End: 31 March 2012

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		TB1
Date: 28/05/2012		

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
91/2	CWIP Additions in year	2	-	99,124.00		99,124.00	-
B9/02	Other Fixed Assets Additions		-	99,124.00	-	99,124.00	-
1150	Stock	6 6	3,976.29		2,186.92 1,103.01	686.36	378.91
D/06	Leisure/Sports Centres		3,976.29	-	3,289.93	686.36	378.91
1150/3	Office Stationery and Computer Supplies	6	-	3,289.93		3,289.93	3,377.98
D/08	Tourist Information Centres		-	3,289.93	-	3,289.93	3,377.98
1100	Debtors		2,119.92			2,119.92	3,149.73
E1/01	Trade Debtors		2,119.92	-	-	2,119.92	3,149.73
1400	VAT on receipts		(1.57)			(1.57)	-
1410	VAT on payments		-			-	30.38
1420	VAT reclaimed		32,436.10			32,436.10	15,094.03
E2/01	V A T Recoverable		32,434.53	-	-	32,434.53	15,124.41
1103	Prepayments		29,567.48			29,567.48	51,809.31
E4/01	Prepayments		29,567.48	-	-	29,567.48	51,809.31
1102	Accrued income		120.00			120.00	-
E5/02	Accrued Interest Receivable		120.00	-	-	120.00	-
1200	Current, Instant & PSR Deposit Accounts		773,864.32			773,864.32	688,372.19
1230	Petty Cash Bank A/c		62.36			62.36	278.36
G/01	Bank Current Accounts		773,926.68	-	-	773,926.68	688,650.55

Client: Bradley Stoke Town Council
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Year End: 31 March 2012

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		TB1
Date: 28/05/2012		

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
1225	Emergency Account		10.00			10.00	10.00
G/04	Officers' Bank Accounts		10.00	-	-	10.00	10.00
1235	Petty Cash Tin		115.32			115.32	54.01
1238	Petty Cash at Sites		65.00			65.00	65.00
1239	Petty Cash - Maintenance Van		30.00			30.00	-
1241	Petty Cash - Street Cleanser		-			-	5.00
1242	Petty Cash - John Rendell		20.00			20.00	-
G/11	Petty Cash and Other Floats		230.32	-	-	230.32	124.01
400B	Instalments due < 12 months	9	-		21,402.43	(21,402.43)	-
H1/01	Loans repayable within one year		-	-	21,402.43	(21,402.43)	-
2100	Creditors		(18,599.69)			(18,599.69)	(77,786.45)
H3/01	Trade Creditors		(18,599.69)	-	-	(18,599.69)	(77,786.45)
2109	Accrued Expenditure	10	(37,455.90)	5,994.58		(31,461.32)	(39,087.25)
H6/01	Accruals		(37,455.90)	5,994.58	-	(31,461.32)	(39,087.25)
2109INT	Accrued PWLB Loan Interest	10	-		539.67	(539.67)	-
H6/02	Accrued Interest Payable		-	-	539.67	(539.67)	-
2110	Receipts in advance		(1,375.41)			(1,375.41)	(1,837.57)
H7/01	Booking Deposits Received		(1,375.41)	-	-	(1,375.41)	(1,837.57)

Client: Bradley Stoke Town Council
 Subject: Trial Balance Report (Nominal Accounts totalled by Working Papers)
 Year End: 31 March 2012

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		TB1
Date: 28/05/2012		

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
2103	Sundry Creditors (Retention - New Office)		(2,341.74)			(2,341.74)	-
2109CAP	Accruals Capital	10	-		5,454.91	(5,454.91)	-
H11/01	Capital Creditors		(2,341.74)	-	5,454.91	(7,796.65)	-
400	Public Works Loan - INCOME		(235,000.00)			(235,000.00)	-
400A	Instalments due < one year	9	-	21,402.43		21,402.43	-
I1/01	P W L B Loans		(235,000.00)	21,402.43	-	(213,597.57)	-
3900	Deferred Grants Applied	1	-		12,551.00	(12,551.00)	(12,551.00)
3905	Deferred Grants released	1	-	2,510.00		2,510.00	1,255.00
J2/01	Balance brought forward		-	2,510.00	12,551.00	(10,041.00)	(11,296.00)
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
3500	Capital Finance Reserve	1	-		3,230,100.00		
		1		10,041.00		(3,220,059.00)	(3,349,170.00)
K03/01	Balance brought forward		-	10,041.00	3,230,100.00	(3,220,059.00)	(3,349,170.00)
3500/3	Assets financed from revenue	2	-		105,067.00	(105,067.00)	(4,304.00)
3500/3/1	Assets financed from Loans	7	-	99,124.00		99,124.00	-
K03/03	Additions - using revenue balances		-	99,124.00	105,067.00	(5,943.00)	(4,304.00)
3500/14	Asset disposals	2	-	59,475.00		59,475.00	121,392.00
K03/14	Disposal of fixed assets		-	59,475.00	-	59,475.00	121,392.00
3500/15	Dep'n on disposals	2	-		48,687.00	(48,687.00)	(79,267.00)

Client: Bradley Stoke Town Council
 Subject: Trial Balance Report (Nominal Accounts totalled by Working Papers)
 Year End: 31 March 2012

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		TB1
Date: 28/05/2012		

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
K03/15	Depreciation eliminated on disposals		-	-	48,687.00	(48,687.00)	(79,267.00)
3500/5	Depreciation Reversal	3	-	84,744.00		84,744.00	92,545.00
K03/21	Reversal of depreciation		-	84,744.00	-	84,744.00	92,545.00
3500/22	Deferred Grants released	4	-		1,255.00	(1,255.00)	(1,255.00)
K03/22	Deferred grants released		-	-	1,255.00	(1,255.00)	(1,255.00)
3010	New office build loan retention against 9034, 2103 + 3009	5	(235,000.00)	235,000.00		-	-
K81/01	Balance brought forward		(235,000.00)	235,000.00	-	-	-
3009	New Office build reserve (against N/C 9034, 2103 + 3010)	5	(875.57)	875.57		-	-
3012	BW Refurbishment	5	(10,000.00)		9,000.00	(19,000.00)	(12,000.00)
3015	CCTV Replacement		(2,500.00)			(2,500.00)	(1,500.00)
3016	Play Area Replacements	5	(56,000.00)	10,000.00		(46,000.00)	(35,900.00)
3017	Roundabout enhancements	5	(10,000.00)	10,000.00		-	-
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)	(10,000.00)
3071	Disability Discrimination against 9047	5	-		760.00	(760.00)	(760.00)
3080	Teenage Provision (Exc Skate Park c/fwd) against 5084		(10,811.00)			(10,811.00)	(7,811.00)
3081	Teenage Provision - Skate Park against 9039/5051		(20,000.00)			(20,000.00)	(15,000.00)
3082	All sites green energy/solar panels N/C 9035		(25,086.00)			(25,086.00)	(25,086.00)
3083	Restructure/Staffing- NC 5066		-			-	(38,500.00)
3084	Office Relocation see N/C 5008 + 5009	5	(32,460.33)		539.67	(33,000.00)	(25,000.00)
3085	Replace Piaggio		-			-	(580.00)
3086	Hardcourt Replacement	5	(35,000.00)	29,400.00		(5,600.00)	(2,800.00)
3087	Election Reserves	5	(6,000.00)	6,000.00		-	-

Client: Bradley Stoke Town Council
Subject: Trial Balance Report (Nominal Accounts totalled by Working Papers)
Year End: 31 March 2012

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		TB1
Date: 28/05/2012		

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
3090	Capital Reserve A/c	5	(290,000.00)		100,000.00	(390,000.00)	(346,927.75)
K83/01	Balance brought forward		(512,232.90)	56,275.57	110,299.67	(566,257.00)	(525,364.75)
3009/2	Tfr to 3009	5	-		100,000.00	(100,000.00)	-
3012/2	Tfr to 3012	5	-		17,000.00	(17,000.00)	(7,000.00)
3015/2	Tfr to 3015		-			-	(1,000.00)
3016/2	Tfr to 3016	5	-		10,000.00	(10,000.00)	(10,100.00)
3017/2	Tfr to 3017	5	-		10,000.00	(10,000.00)	-
3080/2	Tfr to 3080		-			-	(3,000.00)
3081/2	Tfr to 3081		-			-	(5,000.00)
3084/2	Tfr to 3084		-			-	(15,955.00)
3086/2	Tfr to 3086	5	-		29,400.00	(29,400.00)	(2,800.00)
3087/2	Tfr to 3087	5	-		6,000.00	(6,000.00)	-
3090/2	Tfr to 3090	5	-	100,000.00		100,000.00	(44,000.00)
K83/02	Contribution to Reserves		-	100,000.00	172,400.00	(72,400.00)	(88,855.00)
3009/3	Tfr from 3009	5	-	99,124.43			
		7			99,124.43	-	-
3012/3	Tfr from 3012	5	-	26,000.00		26,000.00	-
3071/3	Tfr from 3071	5	-	760.00		760.00	-
3083/3	Tfr from 3083		-			-	38,500.00
3084/3	Tfr from 3084	5	-	539.67		539.67	7,955.00
3085/3	Tfr from 3085		-			-	580.00
3090/3	Tfr from 3090		-			-	927.75
K83/03	Contribution from Reserves		-	126,424.10	99,124.43	27,299.67	47,962.75
3100	General Fund Opening Balance		(77,656.63)			(77,656.63)	(54,142.34)
K99/01	Balance brought forward		(77,656.63)	-	-	(77,656.63)	(54,142.34)
	Balance Sheet Total		(277,277.05)	4,712,343.61	4,477,344.04	(42,277.48)	23,514.29

Client: Bradley Stoke Town Council
 Subject: Trial Balance Report (Nominal Accounts totalled by Working Papers)
 Year End: 31 March 2012

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		TB1
Date: 28/05/2012		

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
15996/2	Admin O'head Reallocation	8	-	51,865.17		51,865.17	43,718.74
5067	Office Agency Services		35,631.70			35,631.70	31,391.55
6011	BS Jubilee Centre Rates		8,551.75			8,551.75	8,176.50
6012	BS Jubilee Centre Licenses		756.98			756.98	759.45
6030	BS Jubilee Centre Electricity		3,638.62			3,638.62	3,633.41
6031	BS Jubilee Centre Gas		3,729.65			3,729.65	4,436.81
6032	BS Jubilee Centre Telephone/Fax		943.31			943.31	1,725.15
6033	BS Jubilee Centre Water		1,880.58			1,880.58	1,265.99
6035	BS Jubilee Centre General Waste Disposal		1,987.39			1,987.39	1,505.21
6036	BS Jubilee Centre Hygiene Waste Supply/IDisposal		1,418.02			1,418.02	844.10
6041	BS Jubilee Centre Prop Repairs/Maintenance		12,583.94			12,583.94	11,275.86
6042	BS Jubilee Centre Property Vandalism		575.00			575.00	847.13
6043	BS Jubilee Centre Cleaning Contractors		13,644.04			13,644.04	13,652.04
6045	BS Jubilee Centre & All Sites Cleaning Materials		439.95			439.95	56.61
6046	BS Jubilee Centre Ground Maintenance		20,733.00			20,733.00	20,372.96
6048	BS Jubilee Centre Fire & Security systems		2,618.41			2,618.41	2,974.35
6072	All sites - Gen Exps (eg hand towels etc)		3,416.23			3,416.23	4,477.36
6073	BS Jubilee Centre Other General Expenses		301.67			301.67	539.24
7011	B/Way Rates		4,763.00			4,763.00	4,554.00
7012	B/Way Licenses		696.01			696.01	762.13
7030	B/Way Electric		2,264.44			2,264.44	2,177.99
7031	B/Way Gas		1,579.53			1,579.53	2,424.69
7032	B/Way Telephone/Fax		798.55			798.55	845.87
7033	B/Way Water		424.14			424.14	493.06
7035	B/Way General Waste Disposal		964.01			964.01	1,465.82
7036	B/Way Hygene Waste Disposal		459.66			459.66	665.56
7041	B/Way Prop Repairs/Maintenance		26,138.83			26,138.83	5,342.90
7042	B/Way Property Vandalism		-			-	1,415.75
7043	B/Way Cleaning Contractors		6,759.96			6,759.96	6,759.96

Client: Bradley Stoke Town Council
 Subject: Trial Balance Report (Nominal Accounts totalled by Working Papers)
 Year End: 31 March 2012

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		TB1
Date: 28/05/2012		

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
7046	B/Way Ground Maintenance		5,380.00			5,380.00	4,843.02
7048	B/Way Fire & Security Systems		2,829.88			2,829.88	2,359.66
7073	B/W Other General Expenses		224.03			224.03	2.00
8011	Baileys Court Rates		9,091.76			9,091.76	9,303.86
8012	Baileys Court Licenses		707.86			707.86	752.94
8030	Baileys Court Electric		5,104.37			5,104.37	5,132.89
8031	Baileys Court Gas		2,292.47			2,292.47	2,421.43
8032	Baileys Court Telephone/Fax		897.30			897.30	936.79
8033	Baileys Court Water		1,380.68			1,380.68	1,759.08
8035	Baileys Court General Waste Disposal		1,911.11			1,911.11	1,827.22
8036	Baileys Court Hygiene Waste Disposal		621.23			621.23	769.67
8041	Baileys Court Prop Repairs/Maintenance		11,469.07			11,469.07	12,613.02
8042	Baileys Court Property Vandalism		182.00			182.00	813.49
8043	Baileys Court Cleaning Contractors		13,520.04			13,520.04	13,520.04
8046	Baileys Court Ground Maintenance		41,960.00			41,960.00	32,277.28
8048	Baileys Court Fire & Security Systems		2,292.43			2,292.43	3,030.07
8073	Baileys Court Other General Expenses		77.36			77.36	121.60
9015	New Computer Equipment (Hardware - All Sites)	2	4,622.00		2,147.00	2,475.00	509.00
9025	New Savages Wood Furniture	2	2,435.39		2,378.00	57.39	204.64
9026	New B/Way Furniture		7,172.09			7,172.09	-
9027	New Baileys Court Furniture	2	172.99		126.00	46.99	286.79
9030	New Savages Wood Equipment		305.49			305.49	356.17
9031	New B/Way Equipment - also see 3015 re CCTV	2	705.00		710.00	(5.00)	110.44
9032	New Baileys Court Equipment	2	354.17		316.00	38.17	1,386.11
M002/01	Community Centres		273,407.09	51,865.17	5,677.00	319,595.26	273,897.40
15997/2	Centre Staff Reallocation	8	-	63,548.67		63,876.31	63,566.63
		8		327.64			

Client: Bradley Stoke Town Council
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 Year End: 31 March 2012

Prepared by:	Reviewed by:	Schedule:
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Date: 28/05/2012		

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
15998/2	Admin Staff Reallocation	8	-	73,315.30		73,315.30	76,510.21
M002/01S	Community Centres - Staff Costs		-	137,191.61	-	137,191.61	140,076.84
15996/3	Admin O'head Reallocation	8	-	10,469.45		10,469.45	8,390.01
5051	Skate Park (key holding) - see 3081		8,298.48			8,298.48	8,288.48
M002/05	Outdoor Sports & Recreation Facilities		8,298.48	10,469.45	-	18,767.93	16,678.49
15997/3	Direct Staff Recharge	8	-	327.64		327.64	332.11
15998/3	Admin Staff Recharge	8	-	14,086.19		14,086.19	14,536.45
M002/05S	Outdoor Sports - Staff Costs		-	14,413.83	-	14,413.83	14,868.56
5039	Playground maintenance/repairs		2,310.94			2,310.94	1,205.36
5046	Office Playground Repairs/Vandalism		5,578.39			5,578.39	1,113.60
5047	Office Playground Service		-			-	56.17
5088	Village Green Ground Repair/Maintenance against 3070		819.98			819.98	-
9020	New Playground Equipment		-			-	1,252.96
M003/01	Community Parks & Open Spaces		8,709.31	-	-	8,709.31	3,628.09
5091	Allotment Costs		293.68			293.68	134.62
M003/03	Allotments		293.68	-	-	293.68	134.62
5075	Office S137 Exp - Larger funding		31,225.00			31,225.00	7,500.00
5076	Office S137 Exps General Grant Aid & Grant Ex-Gratia)		6,013.01			6,013.01	6,000.00

Client: Bradley Stoke Town Council
 Subject: Trial Balance Report (Nominal Accounts totalled by Working Papers)
 Year End: 31 March 2012

Prepared by:	Reviewed by:	Schedule:
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Date: 28/05/2012		

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
5077	Office S137 Exps (Service Level Agreements)		11,320.64			11,320.64	11,320.64
5078	Office non S137 Exps (Youth Funding)		58,812.25			58,812.25	63,954.25
5079	Office Other ex-gratia payments (not 137 Exps)		29,301.13			29,301.13	42,706.27
5085	Firework Display		7,259.34			7,259.34	6,533.56
M206/01	Community Development		143,931.37	-	-	143,931.37	138,014.72
15996/4	Admin O'head Reallocation	8	-	3,485.70		3,485.70	2,800.45
5035	Office Gen Waste Disposal-includes street bins		5,013.18			5,013.18	4,330.56
5036	Office Hygiene Waste Disposal (inc dog bins, sanitact)		9,461.12			9,461.12	5,932.01
5040	Office Street Maintenance/repairs (inc bus shelter cleaning)		47.79			47.79	302.72
5042	Office Property/Street Furniture Vandalism		300.00			300.00	3,048.40
5997	Street Cleanser - vehicle running costs		333.44			333.44	236.97
5998	Street Cleanser Vehicle Lease		1,999.50			1,999.50	2,591.52
9022	New Street Furniture	2	687.84		266.00	421.84	(0.50)
M404/06	Routine Repairs (other roads)		17,842.87	3,485.70	266.00	21,062.57	19,242.13
15997/4	Direct Staff Reallocation	8	-	5,897.54		5,897.54	5,977.94
15998/4	Admin Staff Recharge	8	-	6,226.09		6,226.09	6,269.11
M404/06S	Routine Repairs - Staff Costs		-	12,123.63	-	12,123.63	12,247.05
5087	Community Events		26,580.03			26,580.03	27,359.68
M801/01	Other Services to the Public		26,580.03	-	-	26,580.03	27,359.68

Client: Bradley Stoke Town Council
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 Year End: 31 March 2012

Prepared by:	Reviewed by:	Schedule:
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A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
15996	Admin O'head	8	-		90,726.97	(90,726.97)	(79,104.17)
	Reallocation						
5010	Unit 7 Office Rent & Service Charge		28,836.70			28,836.70	28,826.86
5011	Unit 7 Office Rates		10,656.18			10,656.18	10,904.93
5012	Office Licenses		4.00			4.00	4.00
5013	Office Subscriptions		2,585.89			2,585.89	3,198.62
5014	Office Reports & Publications		380.25			380.25	122.40
5015	Office & All Sites Advertising/Publishing & adhoc reports		2,997.00			2,997.00	1,440.52
5016	Office Newsletter Publishing		13,396.78			13,396.78	8,176.22
5017	Office & All Sites Health & Safety		1,241.52			1,241.52	1,595.03
5018	Office & All Sites Stationery		1,022.87			1,022.87	733.72
5020	Office Postage		1,195.32			1,195.32	1,390.83
5021	Computer support		5,497.49			5,497.49	5,501.47
5022	Printer consumables (paper/cartridges)		2,749.19			2,749.19	1,843.73
5023	Computer Software		2,091.00			2,091.00	68.00
5030	Office Electricity		2,100.21			2,100.21	2,156.36
5032	Office Telephone/Fax		3,849.39			3,849.39	4,477.20
5033	Office Water		265.27			265.27	225.63
5037	Office E-Mail & internet Charges		1,668.00			1,668.00	1,380.59
5038	Office Web Charges		2,158.33			2,158.33	1,457.28
5041	Office Prop Repairs/Maintenance		597.31			597.31	292.55
5043	Office Cleaning Contractors		5,198.00			5,198.00	5,202.00
5045	Office Cleaning Materials		-			-	4.04
5048	Office Fire + Security		630.91			630.91	986.77
5066	Office Professional fees		323.14			323.14	13,077.28
5068	Office & All Sites Training (see N/C 4009)		4,625.66			4,625.66	1,612.00
5069	Office Audit Fees		3,697.45			3,697.45	5,445.90
5070	Office & All Sites Insurance		14,794.76			14,794.76	11,908.74
5071	Office & All Sites Legal		178.00			178.00	-
5072	Office General Exps		568.95			568.95	871.05
5080	Office Misc		-			-	101.74
5081	Office Mileage		1,933.84			1,933.84	1,755.19
5082	Office Bank charges & interest		236.16			236.16	228.88

Client: Bradley Stoke Town Council
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 Year End: 31 March 2012

Prepared by:	Reviewed by:	Schedule:
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Date: 28/05/2012		

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
5999	Mobile Van - General Running Costs		139.08			139.08	84.23
9024	Office Furniture		315.84			315.84	137.00
9028	Assets under Health & Safety		195.00			195.00	-
9029	New Office Equipment		134.36			134.36	134.00
9033	Mobile Van + Street Cleanser associated new equipment		715.13			715.13	451.65
9034	New Office Building Works see 3009, 3010 + 2103	2	99,124.43		99,124.00	0.43	-
M901/01	Corporate Management		216,103.41	-	189,850.97	26,252.44	36,692.24
15997	Direct Staff re-allocated	8	-		70,101.49	(70,101.49)	(69,876.68)
15998	Admin Staff Recharge	8	-		141,904.79	(141,904.79)	(146,887.75)
5060	Office & All Sites Salaries		229,358.54			229,358.54	231,028.89
5061	Office & All Sites Employer's NI		15,032.44			15,032.44	15,729.25
5062	Office & All Sites Employer Pension Contributions		30,565.80			30,565.80	44,439.60
M901/01S	Corporate Management - Staff Costs		274,956.78	-	212,006.28	62,950.50	74,433.31
15996/6	Admin O'head Reallocation	8	-	18,306.08		18,306.08	18,900.19
5086	Office election costs		17,233.99			17,233.99	-
M902/01	Democratic Representation & Management		17,233.99	18,306.08	-	35,540.07	18,900.19
15998/6	Admin Staff Recharge	8	-	37,462.51		37,462.51	39,401.30
M902/01S	DRM - Staff Costs		-	37,462.51	-	37,462.51	39,401.30
15996/7	Admin O'head Reallocation	8	-	6,600.57		6,600.57	5,294.78
5073	Office Chairman Exps		101.00			101.00	100.26
M903/01	Civic Expenses		101.00	6,600.57	-	6,701.57	5,395.04

Client: Bradley Stoke Town Council
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 Year End: 31 March 2012

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Date: 28/05/2012		

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
15998/7	Admin Staff Recharge	8	-	10,814.70		10,814.70	10,170.68
M903/01S	Civic Expenses - Staff Costs		-	10,814.70	-	10,814.70	10,170.68
4006	JUBILEE CENTRE - INDOOR INCOME (Non sport)		(34,710.48)			(34,710.48)	(39,675.13)
4007	BROOK WAY - INDOOR INCOME (Non Sport)		(7,104.15)			(7,104.15)	(5,759.39)
4008	BAILEYS COURT - INDOOR INCOME (Non Sport)		(38,407.87)			(38,407.87)	(43,159.90)
N002/01	Community Centres		(80,222.50)	-	-	(80,222.50)	(88,594.42)
4106	JUBILEE CENTRE - OUTDOOR SPORTS INCOME		(10,284.20)			(10,284.20)	(9,806.12)
4108	BAILEYS COURT - OUTDOOR SPORTS INCOME		(5,288.42)			(5,288.42)	(2,361.77)
N002/05	Outdoor Sports & Recreation Facilities		(15,572.62)	-	-	(15,572.62)	(12,167.89)
4013	Youth Funding		-			-	(3,000.00)
N206/01G	Community Development - Grants		-	-	-	-	(3,000.00)
4002	Small Revenue Grant Income Received		-			-	(1,840.00)
N801/01G	Other Services to the Public - Grants		-	-	-	-	(1,840.00)
4003	MISC INCOME		(25.00)			(25.00)	(523.50)
4004	OFFICE INCOME		(31.59)			(31.59)	(1,799.20)
4009	TRAINING INCOME (see N/C 5068)		(216.66)			(216.66)	(95.83)

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Date: 28/05/2012		

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
N901/01	Corporate Management		(273.25)	-	-	(273.25)	(2,418.53)
9885	Asset disposals - NBV	2	-	10,788.00		10,788.00	42,125.00
O02/01	Book Value of Asset Disposals		-	10,788.00	-	10,788.00	42,125.00
9895	Asset disposals - NBV to CFA	2	-		10,788.00	(10,788.00)	(42,125.00)
O99/01	NBV of Disposals to CAA		-	-	10,788.00	(10,788.00)	(42,125.00)
11999	Capital Charges (Income)	3	-		84,744.00	(84,744.00)	(92,545.00)
15999/1	Play Areas Capital Charges	3	-	10,070.00		10,070.00	10,283.00
15999/2	Open Spaces Capital Charges	3	-	1,946.00		1,946.00	1,946.00
15999/3	Roads Capital Charges	3	-	1,773.00		1,773.00	9,664.00
15999/4	Admin Capital Charges	3	-	4,278.00		4,278.00	3,808.00
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	-	27,513.00		27,513.00	27,092.00
17999	B/way Capital Charges	3	-	12,209.00		12,209.00	12,209.00
18999	Baileys Court Capital Charges	3	-	26,376.00		26,376.00	26,964.00
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	-	22,575.00		22,575.00	22,227.00
841	Dep'n Infr Assets	3	-	7,838.00		7,838.00	15,987.00
899	Depreciation Reversal	3	-		84,744.00	(84,744.00)	(92,545.00)
P99/99	Dump for unused codes		-	170,743.00	170,743.00	-	-
5008	Public Works Interest Payment		539.67			539.67	-
Q01/02	External Interest Charges - Loans		539.67	-	-	539.67	-
4010	BANK INTEREST RECEIVED		(2,831.16)			(2,831.16)	(2,097.04)

Client: Bradley Stoke Town Council
 Subject: Trial Balance Report (Nominal Accounts totalled by Working Papers)
 Year End: 31 March 2012

Prepared by:	Reviewed by:	Schedule:
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Date: 28/05/2012		

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
R01/01	Interest Income - General Funds		(2,831.16)	-	-	(2,831.16)	(2,097.04)
3150	Transfers to/from General Fund	5 7	180,975.90	99,124.43	235,000.00	45,100.33	40,892.25
U01/3	Other Earmarked Reserves		180,975.90	99,124.43	235,000.00	45,100.33	40,892.25
9015A	New Computer Equipment (Hardware - All Sites)	2	-	2,147.00		2,147.00	230.00
9020A	New Playground Equipment		-			-	497.00
9022A	New Street Furniture	2	-	266.00		266.00	507.00
9025A	New Savages Wood Furniture	2	-	2,378.00		2,378.00	669.00
9027A	New Baileys Court Furniture	2	-	126.00		126.00	97.00
9029A	New Office Equipment		-			-	708.00
9031A	New B/Way Equipment	2	-	710.00		710.00	692.00
9032A	New Baileys Court Equipment	2	-	316.00		316.00	904.00
9034A	New Office Build	2	-	99,124.00		99,124.00	-
9034L	Loan financing of New Office	7	-		99,124.00	(99,124.00)	-
W01/01	Financing Capital Expenditure		-	105,067.00	99,124.00	5,943.00	4,304.00
4000	PRECEPT INCOME		(792,797.00)			(792,797.00)	(789,733.00)
Y01/1	Precept on District Council		(792,797.00)	-	-	(792,797.00)	(789,733.00)
	Profit & Loss Total		277,277.05	688,455.68	923,455.25	42,277.48	(23,514.29)

Client: Bradley Stoke Town Council
 Subject: Trial Balance Report (Working Papers totalled by Lead Schedules)
 Year End: 31 March 2012

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		TB2
Date: 28/05/2012		

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	(163,913.00)	(109,582.00)
B2/12	Leasehold Land and Buildings Depn for Year	(54,331.00)	(54,331.00)
		<u>2,967,127.00</u>	<u>3,021,458.00</u>
B2	Leasehold Land and Buildings		
B5/01	Vehicles and Equipment b/f	384,837.00	384,344.00
B5/02	Vehicles and Equipment Additions	5,551.00	3,300.00
B5/03	Vehicles and Equipment Disposals	(10,823.00)	(2,807.00)
B5/11	Vehicles and Equipment Depn b/f	(237,249.00)	(218,829.00)
B5/12	Vehicles and Equipment Depn for Year	(22,575.00)	(22,227.00)
B5/13	Vehicles and Equipment Depn on Disp	9,757.00	3,807.00
		<u>129,498.00</u>	<u>147,588.00</u>
B5	Vehicles and Equipment		
B6/01	Infrastructure Assets b/f	159,849.00	277,430.00
B6/02	Infrastructure Assets Additions	392.00	1,004.00
B6/03	Infrastructure Assets Disposals	(48,652.00)	(118,585.00)
B6/11	Infrastructure Assets Depn b/f	(121,792.00)	(181,265.00)
B6/12	Infrastructure Assets Depn for Year	(7,838.00)	(15,987.00)
B6/13	Infrastructure Assets Depn on Disp	38,930.00	75,460.00
		<u>20,889.00</u>	<u>38,057.00</u>
B6	Infrastructure Assets		
B7/01	Community Assets	22,997.00	22,997.00
		<u>22,997.00</u>	<u>22,997.00</u>
B7	Community Assets		
B9/02	Other Fixed Assets Additions	99,124.00	-
		<u>99,124.00</u>	<u>-</u>
B9	Other Tangible Fixed Assets		
D/06	Leisure/Sports Centres	686.36	378.91
D/08	Tourist Information Centres	3,289.93	3,377.98
		<u>3,976.29</u>	<u>3,756.89</u>
D	Stock		
E1/01	Trade Debtors	2,119.92	3,149.73
		<u>2,119.92</u>	<u>3,149.73</u>
E1	Invoice Debtors		

Client: Bradley Stoke Town Council
Subject: Trial Balance Report (Working Papers totalled by Lead Schedules)
Year End: 31 March 2012

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		TB2
Date: 28/05/2012		

A/C No.	Description	Current Year	Prior Year
E2/01	V A T Recoverable	32,434.53	15,124.41
E2	Taxes & Social Security	32,434.53	15,124.41
E4/01	Prepayments	29,567.48	51,809.31
E4	Prepayments	29,567.48	51,809.31
E5/02	Accrued Interest Receivable	120.00	-
E5	Accrued Income	120.00	-
G/01	Bank Current Accounts	773,926.68	688,650.55
G/04	Officers' Bank Accounts	10.00	10.00
G/11	Petty Cash and Other Floats	230.32	124.01
G	Cash at Bank and in Hand	774,167.00	688,784.56
H1/01	Loans repayable within one year	(21,402.43)	-
H01	Current Portion of Long Term Liabilities	(21,402.43)	-
H3/01	Trade Creditors	(18,599.69)	(77,786.45)
H03	Trade Creditors	(18,599.69)	(77,786.45)
H6/01	Accruals	(31,461.32)	(39,087.25)
H6/02	Accrued Interest Payable	(539.67)	-
H06	Accruals	(32,000.99)	(39,087.25)
H7/01	Booking Deposits Received	(1,375.41)	(1,837.57)
H07	Income in Advance	(1,375.41)	(1,837.57)
H11/01	Capital Creditors	(7,796.65)	-
H11	Capital Creditors	(7,796.65)	-

Client: Bradley Stoke Town Council
 Subject: Trial Balance Report (Working Papers totalled by Lead Schedules)
 Year End: 31 March 2012

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		TB2
Date: 28/05/2012		

A/C No.	Description	Current Year	Prior Year
11/01	P W L B Loans	(213,597.57)	-
11	Long Term Loans	(213,597.57)	-
J2/01	Balance brought forward	(10,041.00)	(11,296.00)
J2/03	Released to offset cost/depreciation	1,255.00	1,255.00
J2	Capital Grants Applied	(8,786.00)	(10,041.00)
K03/01	Balance brought forward	(3,220,059.00)	(3,349,170.00)
K03/03	Additions - using revenue balances	(5,943.00)	(4,304.00)
K03/14	Disposal of fixed assets	59,475.00	121,392.00
K03/15	Depreciation eliminated on disposals	(48,687.00)	(79,267.00)
K03/21	Reversal of depreciation	84,744.00	92,545.00
K03/22	Deferred grants released	(1,255.00)	(1,255.00)
K03	Capital Financing Account	(3,131,725.00)	(3,220,059.00)
K83/01	Balance brought forward	(566,257.00)	(525,364.75)
K83/02	Contribution to Reserves	(72,400.00)	(88,855.00)
K83/03	Contribution from Reserves	27,299.67	47,962.75
K83	Other Earmarked Reserves	(611,357.33)	(566,257.00)
K99/01	Balance brought forward	(77,656.63)	(54,142.34)
K99	General Reserve Balance	(77,656.63)	(54,142.34)
	Balance Sheet Total	(42,277.48)	23,514.29

A/C No.	Description	Current Year	Prior Year
M002/01	Community Centres	319,595.26	273,897.40
M002/01S	Community Centres - Staff Costs	137,191.61	140,076.84
M002/05	Outdoor Sports & Recreation Facilities	18,767.93	16,678.49
M002/05S	Outdoor Sports - Staff Costs	14,413.83	14,868.56
M002	Recreation & Sport	489,968.63	445,521.29
M003/01	Community Parks & Open Spaces	8,709.31	3,628.09

Client: Bradley Stoke Town Council
 Subject: Trial Balance Report (Working Papers totalled by Lead Schedules)
 Year End: 31 March 2012

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		TB2
Date: 28/05/2012		

A/C No.	Description	Current Year	Prior Year
M003/03	Allotments	293.68	134.62
M003	Open Spaces	9,002.99	3,762.71
M206/01	Community Development	143,931.37	138,014.72
M206	Community Development	143,931.37	138,014.72
M404/06	Routine Repairs (other roads)	21,062.57	19,242.13
M404/06S	Routine Repairs - Staff Costs	12,123.63	12,247.05
M404	Highways/Roads (Routine)	33,186.20	31,489.18
M801/01	Other Services to the Public	26,580.03	27,359.68
M801	Other Services to the Public	26,580.03	27,359.68
M901/01	Corporate Management	26,252.44	36,692.24
M901/01S	Corporate Management - Staff Costs	62,950.50	74,433.31
M901	Corporate Management	89,202.94	111,125.55
M902/01	Democratic Representation & Management	35,540.07	18,900.19
M902/01S	DRM - Staff Costs	37,462.51	39,401.30
M902	Democratic Representation & Management	73,002.58	58,301.49
M903/01	Civic Expenses	6,701.57	5,395.04
M903/01S	Civic Expenses - Staff Costs	10,814.70	10,170.68
M903	Civic Expenses	17,516.27	15,565.72
N002/01	Community Centres	(80,222.50)	(88,594.42)
N002/05	Outdoor Sports & Recreation Facilities	(15,572.62)	(12,167.89)
N002	Recreation & Sport	(95,795.12)	(100,762.31)
N206/01G	Community Development - Grants	-	(3,000.00)
N206	Community Development	-	(3,000.00)

Client: Bradley Stoke Town Council
 Subject: Trial Balance Report (Working Papers totalled by Lead Schedules)
 Year End: 31 March 2012

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		TB2
Date: 28/05/2012		

A/C No.	Description	Current Year	Prior Year
N801/01G	Other Services to the Public - Grants	-	(1,840.00)
N801	Other Services to the Public	-	(1,840.00)
N901/01	Corporate Management	(273.25)	(2,418.53)
N901	Corporate Management	(273.25)	(2,418.53)
O02/01	Book Value of Asset Disposals	10,788.00	42,125.00
O02	Book Value of Asset Disposals	10,788.00	42,125.00
O99/01	NBV of Disposals to CAA	(10,788.00)	(42,125.00)
O99	NBV of Disposals to CAA	(10,788.00)	(42,125.00)
Q01/02	External Interest Charges - Loans	539.67	-
Q01	Expenditure	539.67	-
R01/01	Interest Income - General Funds	(2,831.16)	(2,097.04)
R01	Interest Income	(2,831.16)	(2,097.04)
U01/3	Other Earmarked Reserves	45,100.33	40,892.25
U01	Movements in Earmarked Reserves	45,100.33	40,892.25
W01/01	Financing Capital Expenditure	5,943.00	4,304.00
W01	Movements in Capital Financing Account	5,943.00	4,304.00
Y01/1	Precept on District Council	(792,797.00)	(789,733.00)
Y01	Precept on District/Borough Council	(792,797.00)	(789,733.00)

Client: Bradley Stoke Town Council
 Subject: Trial Balance Report (Working Papers totalled by Lead Schedules)
 Year End: 31 March 2012

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		TB2
Date: 28/05/2012		

A/C No.	Description	Current Year	Prior Year
	Profit & Loss Total	42,277.48	(23,514.29)

Client: Bradley Stoke Town Council
 Subject: Journal Report (Excluding Potential Journals)
 Year End: 31 March 2012

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		J1
Date: 28/05/2012		

Jrn No.	A/C No.	A/C Description	Debit	Credit
1	2 21 41 61 702 721 741 3500 3900 3905 3500	Leasehold Land and Buildings Vehicles & Equipment Infrastructure Assets Community Assets L/H L & B Depreciation b/f V & E Depreciation b/f I A Depreciation b/f Capital Finance Reserve Deferred Grants Applied Deferred Grants released Capital Finance Reserve Bring in Opening Asset and Deferred Grant Values	3,185,371.00 384,837.00 159,849.00 22,997.00 2,510.00 10,041.00	 163,913.00 237,249.00 121,792.00 3,230,100.00 12,551.00
2	9015 9015A 9025 9025A 9031 9031A 9032 9032A 9022 9022A 9027 9027A 9034 9034A 21/2 41/2 91/2 3500/3 21/3 41/3 3500/14 721/7 741/7 3500/15 9885 9895	New Computer Equipment (Hardware - All Sites) New Computer Equipment (Hardware - All Sites) New Savages Wood Furniture New Savages Wood Furniture New B/Way Equipment - also see 3015 re CCTV New B/Way Equipment New Baileys Court Equipment New Baileys Court Equipment New Street Furniture New Street Furniture New Baileys Court Furniture New Baileys Court Furniture New Office Building Works see 3009, 3010 + 2103 New Office Build V & E Additions I A Additions CWIP Additions in year Assets financed from revenue V & E Disposals I A Disposals Asset disposals Depreciation on disposals I A Dep'n on disposals Dep'n on disposals Asset disposals - NBV Asset disposals - NBV to CFA Account for New Asset Additions and Asset Disposals in Year	2,147.00 2,378.00 710.00 710.00 316.00 316.00 266.00 266.00 126.00 126.00 99,124.00 99,124.00 5,551.00 392.00 99,124.00 59,475.00 9,757.00 38,930.00 10,788.00	2,147.00 2,378.00 710.00 316.00 266.00 126.00 99,124.00 105,067.00 10,823.00 48,652.00 48,687.00 10,788.00
3	702/6 802 721/6 821 741/6 841 16999	L/H L & B Dep'n for year Dep'n Leasehold L & B V & E Dep'n for year Dep'n V & E I A Dep'n for year Dep'n Infr Assets BS Jubilee Centre Capital Charges	54,331.00 22,575.00 7,838.00 27,513.00	54,331.00 22,575.00 7,838.00

Client: Bradley Stoke Town Council
 Subject: Journal Report (Excluding Potential Journals)
 Year End: 31 March 2012

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		J1
Date: 28/05/2012		

Jrn No.	A/C No.	A/C Description	Debit	Credit
	17999 18999 15999/1 15999/2 15999/3 15999/4 15999/5 11999 899 3500/5	B/way Capital Charges Baileys Court Capital Charges Play Areas Capital Charges Open Spaces Capital Charges Roads Capital Charges Admin Capital Charges Democratic Capital Charges Capital Charges (Income) Depreciation Reversal Depreciation Reversal Provide, Charge and Reverse Depreciation	12,209.00 26,376.00 10,070.00 1,946.00 1,773.00 4,278.00 579.00 84,744.00	 84,744.00 84,744.00
4	3905/3 16000/1 3905A 3500/22	Released in Year Deferred Grants released Deferred grants to CFA Deferred Grants released Release deferred Grants to Offset Depreciation	1,255.00 1,255.00	1,255.00 1,255.00
5	3009 3009/2 3009/3 3012 3012/2 3012/3 3016 3016/2 3017 3017/2 3071 3071/3 3084 3084/3 3086 3086/2 3087 3087/2 3090 3090/2 3010 3150	New Office build reserve (against N/C 9034, 2103 + 3010) Tfr to 3009 Tfr from 3009 BW Refurbishment Tfr to 3012 Tfr from 3012 Play Area Replacements Tfr to 3016 Roundabout enhancements Tfr to 3017 Disability Discrimination against 9047 Tfr from 3071 Office Relocation see N/C 5008 + 5009 Tfr from 3084 Hardcourt Replacement Tfr to 3086 Election Reserves Tfr to 3087 Capital Reserve A/c Tfr to 3090 New office build loan retention against 9034, 2103 + 3009 Transfers to/from General Fund Separate Earmarked Reserve Movements Cancel Tfr of PWLB Funds - Liability on B S NOT EMR for FRSE purposes	875.57 99,124.43 26,000.00 10,000.00 10,000.00 10,000.00 760.00 539.67 29,400.00 6,000.00 100,000.00 235,000.00	100,000.00 9,000.00 17,000.00 10,000.00 10,000.00 760.00 539.67 29,400.00 6,000.00 100,000.00 235,000.00
6	1150 1150	Stock Stock		2,186.92 1,103.01

Client: Bradley Stoke Town Council
 Subject: Journal Report (Excluding Potential Journals)
 Year End: 31 March 2012

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		J1
Date: 28/05/2012		

Jrn No.	A/C No.	A/C Description	Debit	Credit
	1150/3	Office Stationery and Computer Supplies Separate Stationery Stock	3,289.93	
7	3009/3 3150 3500/3/1 9034L	Tfr from 3009 Transfers to/from General Fund Assets financed from Loans Loan financing of New Office CorrectOffice financing To uutise Loan Funds before EMR	99,124.43 99,124.00	99,124.43 99,124.00
8	15997/2 15997/4 15997/2 15997/3 15997 15998/2 15998/3 15998/3 15998/4 15998/6 15998/7 15998 15996/2 15996/3 15996/4 15996/6 15996/7 15996	Centre Staff Reallocation Direct Staff Reallocation Centre Staff Reallocation Direct Staff Recharge Direct Staff re-allocated Admin Staff Reallocation Admin Staff Recharge Admin Staff Recharge Admin Staff Recharge Admin Staff Recharge Admin Staff Recharge Admin Staff Recharge Admin O'head Reallocation Admin O'head Reallocation Admin O'head Reallocation Admin O'head Reallocation Admin O'head Reallocation Admin O'head Reallocation Realloacte Direct Staff Costs, Admin Staff & Overheads	63,548.67 5,897.54 327.64 327.64 73,315.30 14,086.19 6,226.09 37,462.51 10,814.70 51,865.17 10,469.45 3,485.70 18,306.08 6,600.57	70,101.49 90,726.97
9	400A 400B	Instalments due < one year Instalments due < 12 months Separate Loan Repayable < one year	21,402.43	21,402.43
10	2109INT 2109CAP 2109	Accrued PWLB Loan Interest Accruals Capital Accrued Expenditure Separate Capital and Interest Accruals	5,994.58	539.67 5,454.91
		Totals	5,400,799.29	5,400,799.29

	Cash Flow Statement Figures				Separately Stated
	Cash Flow Statement Figures			Cash Inflows	
	Cash Outflows	Operating	Employees	Services	Grants
RIAL BALANCE FOR ACCOUNTS					
31/03/2012	31/03/2011				
3165371.00	3165371.00				
Leasehold Land and Buildings b/f	-165371.00				
Leasehold Land and Buildings Depn b/f	-54331.00				
Leasehold Land and Buildings Depn for Year	384344.00				
Vehicles and Equipment b/f	5551.00				
Vehicles and Equipment Additions	-10823.00				
Vehicles and Equipment Disposals	-2807.00				
Vehicles and Equipment Depn b/f	-237249.00				
Vehicles and Equipment Depn for Year	-22575.00				
Vehicles and Equipment Depn on Disp	9757.00				
Vehicles and Equipment Depn on Disp	159849.00				
Infrastructure Assets b/f	392.00				
Infrastructure Assets Additions	-48652.00				
Infrastructure Assets Disposals	-118595.00				
Infrastructure Assets Depn b/f	-121782.00				
Infrastructure Assets Depn for Year	-7838.00				
Infrastructure Assets Depn on Disp	38930.00				
Infrastructure Assets Depn on Disp	22987.00				
Community Assets	99124.00				
Other Fixed Assets Additions					
D06	686.38	378.91	307.45		
Lelaure/Sports Centres	3289.93	3377.98	-88.05		
Tourist Information Centres	2119.92	3148.73	-1028.81		
E101	32434.53	15124.41	17310.12		
V A T Recoverable	29567.48	51809.31	-22241.83		
E401	120.00	0.00	120.00		
Prepayments	773928.68	688650.55	85276.13		
E502	10.00	10.00			
Accrued Interest Receivable	230.32	124.01	106.31		
G01	-21402.43	0.00	-21402.43		
Bank Current Accounts	-18599.69	59186.76	59186.76		
Officers' Bank Accounts	-31461.32	-39097.25	7625.93		
G11	-539.67	0.00	-539.67		
Petty Cash and Other Floats	-1375.41	-1837.57	462.16		
H101	-7766.65	0.00	-7766.65		
Accrued Interest Payable	-213597.57	0.00	-213597.57		
H602	-10041.00	-11296.00	1255.00		
Booking Deposits Received	1255.00	1255.00			
H701	-3220059.00	-3349170.00			
Capital Creditors	-5943.00	-4304.00	-5943.00		
P W L Loans	59475.00	121392.00	59475.00		
J201	-48687.00	-79267.00	-48687.00		
Balance brought forward	84744.00	92545.00	84744.00		
J203	-1255.00	-1255.00	-1255.00		
Reversed grants released	-566257.00	-525364.75	-566257.00		
K8301	-72400.00	-88855.00	-72400.00		
K8302	27299.67	47962.75	27299.67		
K8303	-77659.63	-54142.34	-77659.63		
K9901	-42277.48	-42277.48			
Balance brought forward	319595.26	319595.26	319595.26		
M0201	137191.61	137191.61	137191.61		
Community Centres	18767.93	18767.93	18767.93		
M0201S	14413.83	14413.83	14413.83		
Community Centres - Staff Costs	8709.31	8709.31	8709.31		
M0205S	293.68	293.68	293.68		
Outdoor Sports & Recreation Facilities	143931.37	143931.37	143931.37		
M03001	21082.57	21082.57	21082.57		
Community Parks & Open Spaces	26580.03	26580.03	26580.03		
M03003	26252.44	26252.44	26252.44		
Allotments	62950.50	62950.50	62950.50		
M03006	35540.07	35540.07	35540.07		
Community Development	37462.51	37462.51	37462.51		
M04006	10814.70	10814.70	10814.70		
Routine Repairs (other roads)	-80222.50	-80222.50	-80222.50		
M40406S	-15572.62	-15572.62	-15572.62		
Routine Repairs - Staff Costs	0.00	0.00	0.00		
M80101	0.00	0.00	0.00		
Other Services to the Public	0.00	0.00	0.00		
M80101S	-273.25	-273.25	-273.25		
Corporate Management - Staff Costs	10788.00	10788.00	10788.00		
M80201	-10788.00	-10788.00	-10788.00		
Corporate Representation & Management	539.67	539.67	539.67		
M80301	-2831.16	-2831.16	-2831.16		
Civic Expenses - Staff Costs	45100.33	45100.33	45100.33		
M80301S	5943.00	5943.00	5943.00		
Community Centres	-792797.00	-792797.00	-792797.00		
M80301G	0.00	0.00	0.00		
Community Development - Grants	0.00	0.00	0.00		
N02001G	-273.25	-273.25	-273.25		
Other Services to the Public - Grants	10788.00	10788.00	10788.00		
N80101G	-10788.00	-10788.00	-10788.00		
Corporate Management	539.67	539.67	539.67		
N80101	-2831.16	-2831.16	-2831.16		
Book Value of Asset Disposals	45100.33	45100.33	45100.33		
O0201	5943.00	5943.00	5943.00		
NEV of Disposals to CAA	-792797.00	-792797.00	-792797.00		
O9901	0.00	0.00	0.00		
External Interest Charges - Loans	0.00	0.00	0.00		
Q0102	0.00	0.00	0.00		
Interest Income - General Funds	0.00	0.00	0.00		
R0101	0.00	0.00	0.00		
Other Earmarked Reserves	0.00	0.00	0.00		
U013	0.00	0.00	0.00		
Financing Capital Expenditure	0.00	0.00	0.00		
W0101	0.00	0.00	0.00		
Precept on District Council	0.00	0.00	0.00		
Staff Costs	0.00	0.00	0.00		
Y01/1	0.00	0.00	0.00		
Balance brought forward	99124.00	99124.00	99124.00		
Y01/1	97270.35	97270.35	97270.35		
Other Fixed Assets Additions	-539.67	-539.67	-539.67		
D06	307.45	307.45	307.45		
Lelaure/Sports Centres	-88.05	-88.05	-88.05		
Tourist Information Centres	17310.12	17310.12	17310.12		
E101	-22241.83	-22241.83	-22241.83		
V A T Recoverable	120.00	120.00	120.00		
E401	85382.44	85382.44	85382.44		
Prepayments	10.00	10.00	10.00		
E502	230.32	124.01	106.31		
G01	-21402.43	0.00	-21402.43		
Bank Current Accounts	-18599.69	59186.76	59186.76		
Officers' Bank Accounts	-31461.32	-39097.25	7625.93		
G11	-539.67	0.00	-539.67		
Petty Cash and Other Floats	-1375.41	-1837.57	462.16		
H101	-7766.65	0.00	-7766.65		
Accrued Interest Payable	-213597.57	0.00	-213597.57		
H602	-10041.00	-11296.00	1255.00		
Booking Deposits Received	1255.00	1255.00			
H701	-3220059.00	-3349170.00			
Capital Creditors	-5943.00	-4304.00	-5943.00		
P W L Loans	59475.00	121392.00	59475.00		
J201	-48687.00	-79267.00	-48687.00		
Balance brought forward	84744.00	92545.00	84744.00		
J203	-1255.00	-1255.00	-1255.00		
Reversed grants released	-566257.00	-525364.75	-566257.00		
K8301	-72400.00	-88855.00	-72400.00		
K8302	27299.67	47962.75	27299.67		
K8303	-77659.63	-54142.34	-77659.63		
K9901	-42277.48	-42277.48			
Balance brought forward	319595.26	319595.26	319595.26		
M0201	137191.61	137191.61	137191.61		
Community Centres	18767.93	18767.93	18767.93		
M0201S	14413.83	14413.83	14413.83		
Community Centres - Staff Costs	8709.31	8709.31	8709.31		
M0205S	293.68	293.68	293.68		
Outdoor Sports & Recreation Facilities	143931.37	143931.37	143931.37		
M03001	21082.57	21082.57	21082.57		
Community Parks & Open Spaces	26580.03	26580.03	26580.03		
M03003	26252.44	26252.44	26252.44		
Allotments	62950.50	62950.50	62950.50		
M03006	35540.07	35540.07	35540.07		
Community Development	37462.51	37462.51	37462.51		
M04006	10814.70	10814.70	10814.70		
Routine Repairs (other roads)	-80222.50	-80222.50	-80222.50		
M40406S	-15572.62	-15572.62	-15572.62		
Routine Repairs - Staff Costs	0.00	0.00	0.00		
M80101	0.00	0.00	0.00		
Other Services to the Public	0.00	0.00	0.00		
M80101S	-273.25	-273.25	-273.25		
Corporate Management - Staff Costs	10788.00	10788.00	10788.00		
M80201	-10788.00	-10788.00	-10788.00		
Corporate Representation & Management	539.67	539.67	539.67		
M80301	-2831.16	-2831.16	-2831.16		
Civic Expenses - Staff Costs	45100.33	45100.33	45100.33		
M80301S	5943.00	5943.00	5943.00		
Community Centres	-792797.00	-792797.00	-792797.00		
M80301G	0.00	0.00	0.00		
Community Development - Grants	0.00	0.00	0.00		
N02001G	-273.25	-273.25	-273.25		
Other Services to the Public - Grants	10788.00	10788.00	10788.00		
N80101G	-10788.00	-10788.00	-10788.00		
Corporate Management	539.67	539.67	539.67		
N80101	-2831.16	-2831.16	-2831.16		
Book Value of Asset Disposals	45100.33	45100.33	45100.33		
O0201	5943.00	5943.00	5943.00		
NEV of Disposals to CAA	-792797.00	-792797.00	-792797.00		
O9901	0.00	0.00	0.00		
External Interest Charges - Loans	0.00	0.00	0.00		
Q0102	0.00	0.00	0.00		
Interest Income - General Funds	0.00	0.00	0.00		
R0101	0.00	0.00	0.00		
Other Earmarked Reserves	0.00	0.00	0.00		
U013	0.00	0.00	0.00		
Financing Capital Expenditure	0.00	0.00	0.00		
W0101	0.00	0.00	0.00		
Precept on District Council	0.00	0.00	0.00		
Staff Costs	0.00	0.00	0.00		
Y01/1	0.00	0.00	0.00		
Balance brought forward	99124.00	99124.00	99124.00		
Y01/1	97270.35	97270.35	97270.35		
Other Fixed Assets Additions	-539.67	-539.67	-539.67		
D06	307.45	307.45	307.45		
Lelaure/Sports Centres	-88.05	-88.05	-88.05		
Tourist Information Centres	17310.12	17310.12	17310.12		
E101	-22241.83	-22241.83	-22241.83		
V A T Recoverable	120.00	120.00	120.00		
E401	85382.44	85382.44	85382.44		
Prepayments	10.00	10.00	10.00		
E502	230.32	124.01	106.31		
G01	-21402.43	0.00	-21402.43		
Bank Current Accounts	-18599.69	59186.76	59186.76		
Officers' Bank Accounts	-31461.32	-39097.25	7625.93		
G11	-539.67	0.00	-539.67		
Petty Cash and Other Floats	-1375.41	-1837.57	462.16		
H101	-7766.65	0.00	-7766.65		
Accrued Interest Payable	-213597.57	0.00	-213597.57		
H602	-10041.00	-11296.00	1255.00		
Booking Deposits Received	1255.00	1255.00			
H701	-3220059.00	-3349170.00			
Capital Creditors	-5943.00	-4304.00	-5943.00		
P W L Loans	59475.00	121392.00	59475.00		
J201	-48687.00	-79267.00	-48687.00		
Balance brought forward	84744.00	92545.00	84744.00		
J203	-1255.00	-1255.00	-1255.00		
Reversed grants released	-566257.00	-525364.75	-566257.00		
K8301	-72400.00	-88855.00	-72400.00		
K8302	27299.67	47962.75	27299.67		
K8303	-77659.63	-54142.34	-77659.63		
K9901	-42277.48	-42277.48			
Balance brought forward	319595.26	319595.26	319595.26		
M0201	137191.61	137191.61	137191.61		
Community Centres	18767.93	18767.93	18767.93		
M0201S	14413.83	14413.83	14413.83		
Community Centres - Staff Costs	8709.31	8709.31	8709.31		
M0205S	293.68	293.68	293.68		
Outdoor Sports & Recreation Facilities	143931.37				

Bradley Stoke Town Council
SUMMARY OF FIXED ASSETS

SUMMARY OF FIXED ASSETS																																																																																																																																																																																																																																																																																																																																																																																																							
Adm. Code	Description	Land	Buildings	C.O.S.T			DEPRECIATION			N.B VALUE																																																																																																																																																																																																																																																																																																																																																																																													
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567	2.00%	322000.00		1366166.00		62649.00	20883.00	83532.00	1303517.00	1262634.00																																																																																																																																																																																																																																																																																																																																																																																													
114	2.50%	215000.00		645000.00		32250.00	10750.00	43000.00	612750.00	602000.00																																																																																																																																																																																																																																																																																																																																																																																													
148	2.50%	258000.00		1165905.00		66994.00	22696.00	90792.00	1078111.00	1051113.00																																																																																																																																																																																																																																																																																																																																																																																													
		0.00		8300.00		920.00	0.00	920.00	7380.00	0.00																																																																																																																																																																																																																																																																																																																																																																																													
		0.00		3185371.00	0.00	0.00	54331.00	21824.00	3021436.00	2967127.00																																																																																																																																																																																																																																																																																																																																																																																													
				29902.00	2147.00	-7746.00		21260.00	657.00	2043.00																																																																																																																																																																																																																																																																																																																																																																																													
				24327.00			2433.00	19316.00	7441.00	5008.00																																																																																																																																																																																																																																																																																																																																																																																													
				5692.00	2378.00		6897.00	40793.00	21698.00	18177.00																																																																																																																																																																																																																																																																																																																																																																																													
				3506.00			351.00	3157.00	700.00	349.00																																																																																																																																																																																																																																																																																																																																																																																													
				1683.00			1555.00	198.00	309.00	200.00																																																																																																																																																																																																																																																																																																																																																																																													
				14114.00			7370.00	1411.00	6744.00	5333.00																																																																																																																																																																																																																																																																																																																																																																																													
				4097.00			382.00	3784.00	0.00	528.00																																																																																																																																																																																																																																																																																																																																																																																													
				478.00			48.00	430.00	96.00	48.00																																																																																																																																																																																																																																																																																																																																																																																													
				35785.00			15038.00	3534.00	20747.00	17213.00																																																																																																																																																																																																																																																																																																																																																																																													
				1382.00			1382.00	79.00	1461.00	237.00																																																																																																																																																																																																																																																																																																																																																																																													
				2396.00			1092.00	27.00	1306.00	213.00																																																																																																																																																																																																																																																																																																																																																																																													
				14185.00			14185.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																																																																																													
				11701.00			11701.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																																																																																													
				8160.00			8160.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																																																																																													
				11912.00			11912.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																																																																																													
				32412.00			0.00	0.00	32412.00	0.00																																																																																																																																																																																																																																																																																																																																																																																													
				2387.00			0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																																																																																													
				64875.00			6488.00	19464.00	51895.00	45411.00																																																																																																																																																																																																																																																																																																																																																																																													
				3400.00			1084.00	3252.00	3352.00	2188.00																																																																																																																																																																																																																																																																																																																																																																																													
				400.00			90.00	240.00	240.00	160.00																																																																																																																																																																																																																																																																																																																																																																																													
				59621.00			59621.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																																																																																													
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				384637.00	5551.00	-10623.00	237249.00	22575.00	-6757.00	147586.00	129489.00																																																																																																																																																																																																																																																																																																																																																																																												
				5786.00			578.00	5211.00	1154.00	575.00																																																																																																																																																																																																																																																																																																																																																																																													
				2708.00			0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																																																																																													
				378.00			38.00	341.00	75.00	37.00																																																																																																																																																																																																																																																																																																																																																																																													
				4600.00			3680.00	4140.00	920.00	460.00																																																																																																																																																																																																																																																																																																																																																																																													
				4239.00			424.00	3816.00	847.00	423.00																																																																																																																																																																																																																																																																																																																																																																																													
				3090.00			309.00	2781.00	616.00	309.00																																																																																																																																																																																																																																																																																																																																																																																													
				3227.00			0.00	26584.00	15791.00	6643.00																																																																																																																																																																																																																																																																																																																																																																																													
				3900.00			611.00	4511.00	1603.00	611.00																																																																																																																																																																																																																																																																																																																																																																																													
				507.00			102.00	466.00	184.00	452.00																																																																																																																																																																																																																																																																																																																																																																																													
				7219.00			5215.00	5767.00	1941.00	1405.00																																																																																																																																																																																																																																																																																																																																																																																													
				690.00			393.00	4372.00	978.00	228.00																																																																																																																																																																																																																																																																																																																																																																																													
				4864.00			486.00	4372.00	978.00	228.00																																																																																																																																																																																																																																																																																																																																																																																													
				487.00			50.00	109.00	447.00	486.00																																																																																																																																																																																																																																																																																																																																																																																													
				1125.00			904.00	1017.00	221.00	108.00																																																																																																																																																																																																																																																																																																																																																																																													
				2156.00			1728.00	1944.00	426.00	212.00																																																																																																																																																																																																																																																																																																																																																																																													
				750.00			600.00	875.00	150.00	75.00																																																																																																																																																																																																																																																																																																																																																																																													
				6193.00			4652.00	619.00	5571.00	622.00																																																																																																																																																																																																																																																																																																																																																																																													
				750.00			600.00	675.00	150.00	75.00																																																																																																																																																																																																																																																																																																																																																																																													
				85.00			72.00	8.00	13.00	4.00																																																																																																																																																																																																																																																																																																																																																																																													
				3777.00			3024.00	3402.00	753.00	375.00																																																																																																																																																																																																																																																																																																																																																																																													
				750.00			600.00	675.00	150.00	75.00																																																																																																																																																																																																																																																																																																																																																																																													
				272.00			216.00	243.00	56.00	29.00																																																																																																																																																																																																																																																																																																																																																																																													
				213.00			168.00	21.00	169.00	24.00																																																																																																																																																																																																																																																																																																																																																																																													
				2024.00			183.00	1818.00	406.00	206.00																																																																																																																																																																																																																																																																																																																																																																																													
				177.00			54.00	18.00	123.00	105.00																																																																																																																																																																																																																																																																																																																																																																																													
				375.00			304.00	38.00	33.00	33.00																																																																																																																																																																																																																																																																																																																																																																																													
				213.00			168.00	21.00	169.00	24.00																																																																																																																																																																																																																																																																																																																																																																																													
				2056.00			2056.00	412.00	644.00	1438.00																																																																																																																																																																																																																																																																																																																																																																																													
				12609.00			8944.00	1261.00	10206.00	2404.00																																																																																																																																																																																																																																																																																																																																																																																													
				6853.00			4110.00	4786.00	2743.00	2058.00																																																																																																																																																																																																																																																																																																																																																																																													
				0.00			0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																																																																																													
				159849.00	392.00	-48652.00	0.00	111689.00	121792.00	7638.00	-38630.00	0.00	90700.00	380357.00	20889.00																																																																																																																																																																																																																																																																																																																																																																																								
				1247.00			0.00	0.00	0.00	1247.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0