

**Bradley Stoke Town Council**

**Unaudited Financial Statements**

**For the year ended 31 March 2026**

# **Bradley Stoke Town Council**

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**31 March 2026**

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**Bradley Stoke Town Council**

**Council Information**

**31 March 2026**

**( Information current at 17th June 2026 )**

**Chair**

Cllr J. James

**Councillors**

Cllr D. Addison  
Cllr T. Aditya  
Cllr R. Avenin  
Cllr S. Bandcroft  
Cllr J. Bradbury  
Cllr F. Contenot  
Cllr T. Cullen  
Cllr N. Field  
Cllr D. Lawrence  
Cllr J. Nelson  
Cllr B. Randles  
Cllr K. Singh Sappal  
Cllr J. Williams

**Town Clerk**

Mrs Sharon Petela

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

Miss Rachel Pullen

**Auditors**

BDO LLP  
Arcadia House  
Maritime Walk  
Ocean Village  
Southampton  
SO14 3TL

**Bradley Stoke Town Council**  
**Annual Governance Statement**  
**31 March 2026**

**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, including 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 “Delivering Good Governance in Local Government, A Framework”. This statement explains how the Council has complied with the code and also meets the requirements of regulation 4(2) of the Accounts and Audit Regulations 2003 as amended by the Accounts and Audit (Amendment) (England) Regulations 2006 in relation to the publication of a statement on internal control.

**The purpose of the governance framework**

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

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

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

The governance framework has been in place at Bradley Stoke Town Council for the year ended 31 March 2026 and up to the date of approval of the annual report and accounts.

**The governance framework**

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

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

**Bradley Stoke Town Council**  
**Annual Governance Statement**  
**31 March 2026**

- The Council has an informal and formal complaints procedure for the public and whilst no formally whistle blowing procedure is in place the Council’s grievance procedure would permit such matters to be dealt with properly.
- The Council has clear channels of communication with all sectors including public sessions before its meetings, regular 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 19th June 2024 when authority was given for the Chair and the Town Clerk to sign.

Signed: .....	.....
Cllr J. James	Mrs Sharon Petela
Chair	Town Clerk

Date: .....

**Bradley Stoke Town Council**

**Statement of Responsibilities**

**31 March 2026**

**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 Unaudited Financial Statements in accordance with Part 4 of the "Governance and Accountability for Local Councils – A Practitioners Guide (England) (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 2026 and its income and expenditure for the year then ended.

In preparing the Unaudited 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 further certify that the Unaudited Financial Statements present a true and fair view of the financial position of Bradley Stoke Town Council at 31 March 2026, and its income and expenditure for the year ended 31 March 2026.

Signed: .....

Miss Rachel Pullen- Responsible Finance Officer

Date: .....

**Bradley Stoke Town Council**  
**Statement of Accounting Policies**  
**31 March 2026**

**Auditors**

**The name and address of the External Auditors is provided for information only.**

**These Statements are not subject to audit and the External Auditors have no responsibility for them.**

**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 in excess of (on any one item or group of similar items) 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.

**Bradley Stoke Town Council**  
**Statement of Accounting Policies**  
**31 March 2026**

**Depreciation Policy**

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

Freehold land is not depreciated.

Non Operational Assets (including Investment Properties) are not depreciated.

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

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

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

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

Community assets are not depreciated.

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

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

**Capital Grants**

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

**Revenue Grants**

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

**Investments**

Investments are included in the balance sheet at historic cost and realised gains or losses are taken into the income and expenditure account as realised. Details are given at note 12.

**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.

**Bradley Stoke Town Council**  
**Statement of Accounting Policies**  
**31 March 2026**

**Value Added Tax**

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

**External Loan Repayments**

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

**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 16.

**Reserves**

The council maintains certain reserves to meet general and specific future expenditure. The purpose of the council's reserves is explained in notes 18 to 19.

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

Capital Financing Account – represent the council's investment of resources in such assets already made.

**Interest Income**

All interest receipts are credited initially to general funds.

**Cost of Support Services**

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

**Pensions**

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

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

The next actuarial valuation is due at 31st March 2028 and any change in contribution rates as a result of that valuation will take effect from 1st April 2029.

**Bradley Stoke Town Council**  
**Income and Expenditure Account**

**31 March 2026**

	<b>Notes</b>	<b>2026</b>	<b>2025</b>
		<b>£</b>	<b>£</b>
<b>Income</b>			
Precept on Principal Authority		903,214	854,180
Grants Receivable		68,616	39,878
Rents Receivable, Interest & Investment Income	2	32,730	35,518
Charges made for Services		153,370	157,454
Other Income		8,249	20,328
<b>Total Income</b>		<b>1,166,179</b>	<b>1,107,358</b>
<b>Expenditure</b>			
<b>Direct Service Costs:</b>			
Salaries & Wages		(414,012)	(362,794)
Grant-aid Expenditure		(48,926)	(51,531)
Other Costs	1	(517,267)	(455,404)
<b>Democratic, Management &amp; Civic Costs:</b>			
Salaries & Wages		(241,466)	(218,831)
Other Costs	1	(49,266)	(53,198)
<b>Total Expenditure</b>		<b>(1,270,937)</b>	<b>(1,141,758)</b>
<b>Excess of (Expenditure over Income) for the year.</b>		<b>(104,758)</b>	<b>(34,400)</b>
Investment (Losses)		(8,208)	-
<b>Net Operating (Deficit) for Year</b>		<b>(112,966)</b>	<b>(34,400)</b>
<b>STATUTORY CHARGES &amp; REVERSALS</b>			
Capital Expenditure charged to revenue	10	(90,565)	(125,580)
Reverse Losses on investment disposals		8,208	-
Transfer from Earmarked Reserves	19	216,211	92,399
<b>Surplus/(Deficit) for the Year to/(from) General Fund</b>		<b>12,680</b>	<b>(67,581)</b>
<b>Net (Deficit) for the Year</b>		<b>(203,531)</b>	<b>(159,980)</b>
The above (Deficit) for the Year has been (funded) for the Year (from) as follows:			
Transfer from Earmarked Reserves	19	(216,211)	(92,399)
<b>Surplus/(Deficit) for the Year to/(from) General Fund</b>		<b>12,680</b>	<b>(67,581)</b>
		<b>(203,531)</b>	<b>(159,980)</b>

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

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

**Bradley Stoke Town Council**  
**Statement of Movement in Reserves**  
**31 March 2026**

<b>Reserve</b>	<b>Purpose of Reserve</b>	<b>Notes</b>	<b>2026 £</b>	<b>Net Movement in Year £</b>	<b>2025 £</b>
Capital Financing Account	Store of capital resources set aside to purchase fixed assets	18	2,727,681	(43,163)	2,770,844
Earmarked Reserves	Amounts set aside from revenue to meet general and specific future expenditure	19	849,546	(216,211)	1,065,757
General Fund	Resources available to meet future running costs		134,347	12,680	121,667
<b>Total</b>			<b>3,711,574</b>	<b>(246,694)</b>	<b>3,958,268</b>

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

**Bradley Stoke Town Council**

**Balance Sheet**

**31 March 2026**

	Notes	2026 £	2026 £	2025 £
<b>Fixed Assets</b>				
Tangible Fixed Assets	9		2,746,195	2,799,407
<b>Long Term Assets</b>				
Investments Other Than Loans	12		-	60,000
<b>Current Assets</b>				
Stock	13	2,724		2,887
Debtors and prepayments	14	55,053		60,298
Cash at bank and in hand		1,019,757		1,165,657
		<u>1,077,534</u>		<u>1,228,842</u>
<b>Current Liabilities</b>				
Creditors and income in advance	15	<u>(93,641)</u>		<u>(101,418)</u>
<b>Net Current Assets</b>			983,893	1,127,424
<b>Total Assets Less Current Liabilities</b>			3,730,088	3,986,831
Deferred Grants	17		(18,514)	(28,563)
<b>Total Assets Less Liabilities</b>			<u>3,711,574</u>	<u>3,958,268</u>
<b>Capital and Reserves</b>				
Capital Financing Reserve	18		2,727,681	2,770,844
Earmarked Reserves	19		849,546	1,065,757
General Reserve			134,347	121,667
			<u>3,711,574</u>	<u>3,958,268</u>

The Unaudited Financial Statements represent a true and fair view of the financial position of the Council as at 31 March 2026, and of its Income and Expenditure for the year.

These accounts were approved by the Council on 17th June 2026 .

Signed: .....  
Cllr J. James  
Chair

.....  
Miss Rachel Pullen  
Responsible Financial Officer

Date: .....  
.....

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

**Bradley Stoke Town Council**

**Cash Flow Statement**

**31 March 2026**

	Notes	2026 £	2026 £	2025 £
<b>REVENUE ACTIVITIES</b>				
<i>Cash outflows</i>				
Paid to and on behalf of employees		(581,625)		(581,625)
Other operating payments		(694,092)		(539,782)
			(1,275,717)	(1,121,407)
<i>Cash inflows</i>				
Precept on Principal Authority		903,214		854,180
Cash received for services		157,655		177,356
Revenue grants received		68,616		39,878
			1,129,485	1,071,414
<b>Net cash (outflow) from Revenue Activities</b>	22		(146,232)	(49,993)
<b>SERVICING OF FINANCE</b>				
<i>Cash inflows</i>				
Interest received		39,105		49,631
<b>Net cash inflow from Servicing of Finance</b>			39,105	49,631
<b>CAPITAL ACTIVITIES</b>				
<i>Cash outflows</i>				
Purchase of fixed assets		(90,565)		(137,675)
<i>Cash inflows</i>				
Sale of investments		51,792		-
Capital grant received		-		12,095
<b>Net cash (outflow) from Capital Activities</b>			(38,773)	(125,580)
<b>Net cash (outflow) before Financing</b>			(145,900)	(125,942)
<b>(Decrease) in cash</b>	23		<b>(145,900)</b>	<b>(125,942)</b>

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

## **Bradley Stoke Town Council**

### **Notes to the Accounts**

**31 March 2026**

#### **1 Other Costs Analysis**

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

##### **Direct Service Costs**

	<b>2026</b>	<b>2025</b>
	<b>£</b>	<b>£</b>
Community Centres	348,011	283,598
Outdoor Sports & Recreation Facilities	32,424	17,043
Community Parks & Open Spaces	41,762	65,364
Allotments	460	320
Community Events	33,720	31,314
Community Development	81,460	77,610
Routine Repairs (other roads)	28,356	31,686
Less: Grant-aid Expenditure	(48,926)	(51,531)
<b>Total</b>	<b>517,267</b>	<b>455,404</b>

##### **Democratic, Management & Civic Costs**

	<b>2026</b>	<b>2025</b>
	<b>£</b>	<b>£</b>
Corporate Management	16,786	3,816
Democratic Representation & Management	25,157	41,869
Civic Expenses	7,323	7,513
Interest Payable	-	-
<b>Total</b>	<b>49,266</b>	<b>53,198</b>

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

#### **2 Interest and Investment Income**

	<b>2026</b>	<b>2025</b>
	<b>£</b>	<b>£</b>
Interest Income - General Funds	32,730	35,518
	<b>32,730</b>	<b>35,518</b>

#### **3 Agency Work**

During the year the Council undertook no agency work on behalf of other authorities.

During the year the Council commissioned no agency work to be performed by other authorities.

## **Bradley Stoke Town Council**

### **Notes to the Accounts**

**31 March 2026**

#### **4 Related Party Transactions**

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

#### **5 General Power of Competence**

With effect from 11th May 2022 Bradley Stoke Town Council acquired the right to exercise the General Power of Competence extended to Town and Parish Councils under the Localism Act 2011 by S.I. 2012 No 965 (The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012). Therefore, with effect from 11th May 2022 the council no longer exercises the powers conveyed by Section 137 of the Local Government Act 1972 (as amended).

#### **6 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:

	<b>2026</b>	<b>2025</b>
	<b>£</b>	<b>£</b>
Fees for statutory audit services	2,100	2,100
Total fees	<u>2,100</u>	<u>2,100</u>

#### **7 Employees**

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

	<b>2026</b>	<b>2025</b>
	<b>Number</b>	<b>Number</b>
Full-time	7	8
Part-time	16	12
Temporary	4	1
	<u>27</u>	<u>21</u>

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

#### **8 Pension Costs**

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

The cost to the council for the year ended 31 March 2026 was £88,101 (31 March 2025 - £73,971).

The most recent actuarial valuation was carried out as at 31st March 2025, and the council's contribution rate is confirmed as being 19.80% of employees' contributions, plus a lump sum of £-5,300 with effect from 1st April 2026 (year ended 31 March 2026 – 21.20%, , plus a lump sum of £-6,900).

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

## **Bradley Stoke Town Council**

### **Notes to the Accounts**

**31 March 2026**

#### **9 Tangible Fixed Assets**

	<b>Operational Leasehold Land and Buildings</b>	<b>Vehicles and Equipment</b>	<b>Infra-structure Assets</b>	<b>Community Assets</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 31 March 2025	3,491,237	949,839	184,905	23,958	4,649,939
Additions	-	60,344	30,221	-	90,565
Disposals	-	(6,921)	(9,823)	-	(16,744)
At 31 March 2026	3,491,237	1,003,262	205,303	23,958	4,723,760
<b>Depreciation</b>					
At 31 March 2025	(999,555)	(702,905)	(148,072)	-	(1,850,532)
Charged for the year	(60,683)	(72,314)	(10,780)	-	(143,777)
Eliminated on disposal	-	6,921	9,823	-	16,744
At 31 March 2026	(1,060,238)	(768,298)	(149,029)	-	(1,977,565)
<b>Net Book Value</b>					
At 31 March 2026	2,430,999	234,964	56,274	23,958	2,746,195
At 31 March 2025	2,491,682	246,934	36,833	23,958	2,799,407

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 holds no such assets

#### **10 Financing of Capital Expenditure**

	<b>2026</b>	<b>2025</b>
	<b>£</b>	<b>£</b>
The following capital expenditure during the year:		
Fixed Assets Purchased	90,565	137,675
	<u>90,565</u>	<u>137,675</u>
was financed by:		
Capital Grants	-	12,095
Precept and Revenue Income	90,565	125,580
	<u>90,565</u>	<u>137,675</u>

## **Bradley Stoke Town Council**

### **Notes to the Accounts**

**31 March 2026**

#### **11 Information on Assets Held**

Fixed assets owned by the council include the following:

##### **Operational Land and Buildings**

Town Hall  
Pavilion etc – at 2 recreation grounds  
Cemetery Lodge & Chapel  
Town Mead Sports & Social Club  
Community Centre at Larsens  
Public Conveniences at Larsens  
Baseball Diamond & Buildings  
Bowls Green  
Allotment Sites – 3

##### **Leasehold Operational Land & Buildings**

Community Centres – 2  
Pavilion – at 1 recreation ground  
Community Shop

##### **Vehicles and Equipment**

Light Vans\Trucks- 3  
Community Minibuses – 2  
Street Sweepers  
Sundry parks vehicles & maintenance equipment  
Childrens' Play Area Equipment – 4 sites  
Outdoor Fitness Equipment  
Sundry office equipment

##### **Infrastructure Assets**

Floodlights & footpath lighting  
Fencing  
Assorted street furniture  
Tennis Courts & Skate Park at Town Mead

##### **Community Assets**

Cemeteries – 2  
Market Place  
Recreation grounds with varying sporting facilities - 4  
War Memorial  
Council Artefacts & Regalia

**Bradley Stoke Town Council**

**Notes to the Accounts**

**31 March 2026**

**12 Investments**

**Investments  
Other Than  
Loans**

**Cost**

**£**

At 01 April 2025

60,000

Disposals

(60,000)

At 31 March 2026

-

**Amounts Written Off**

At 31 March 2026

-

**Net Book Value**

At 31 March 2026

-

-

At 01 April 2025

60,000

60,000

**13 Stocks**

**2026**

**2025**

**£**

**£**

Community Centres

482

770

Office Stationery and Computer Supplies

2,242

2,117

2,724

2,887

**14 Debtors**

**2026**

**2025**

**£**

**£**

Trade Debtors

3,100

2,166

VAT Recoverable

22,254

21,351

Prepayments

17,211

17,918

Accrued Interest Income

12,488

18,863

55,053

60,298

**15 Creditors and Accrued Expenses**

**2026**

**2025**

**£**

**£**

Trade Creditors

44,791

36,957

Accruals

47,007

59,588

Income in Advance

1,843

4,873

93,641

101,418

**Bradley Stoke Town Council**

**Notes to the Accounts**

**31 March 2026**

**16 Financial Commitments under Operating Leases**

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

	<b>2026</b>	<b>2025</b>
	<b>£</b>	<b>£</b>
Obligations expiring within one year	-	-
Obligations expiring between two and five years	8,576	8,576
Obligations expiring after five years	-	-
	<u>8,576</u>	<u>8,576</u>

**17 Deferred Grants**

	<b>2026</b>	<b>2025</b>
	<b>£</b>	<b>£</b>
<b>Capital Grants Unapplied</b>		
At 01 April	-	-
Grants received in the year	-	12,095
Applied to finance capital investment	-	(12,095)
At 31 March	<u>-</u>	<u>-</u>
<b>Capital Grants Applied</b>		
At 01 April	28,563	46,516
Grants Applied in the year	-	12,095
Extinguished and/or transferred	-	-
At 31 March	<u>18,514</u>	<u>28,563</u>
<b>Total Deferred Grants</b>		
At 31 March	<u>18,514</u>	<u>28,563</u>
At 01 April	<u>28,563</u>	<u>46,516</u>

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

## **Bradley Stoke Town Council**

### **Notes to the Accounts**

**31 March 2026**

#### **Capital Financing Account**

	<b>2026</b>	<b>2025</b>
	<b>£</b>	<b>£</b>
Balance at 01 April	2,770,844	2,801,419
Financing capital expenditure in the year		
Additions - using revenue balances	90,565	125,580
Disposal of fixed assets	(16,744)	(50,111)
Depreciation eliminated on disposals	16,744	50,111
Reversal of depreciation	(143,777)	(186,203)
Deferred grants released	10,049	30,048
Balance at 31 March	<u>2,727,681</u>	<u>2,770,844</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.

#### **19 Earmarked Reserves**

	<b>Balance at</b>	<b>Contribution</b>	<b>Contribution</b>	<b>Balance at</b>
	<b>01/04/2025</b>	<b>to reserve</b>	<b>from reserve</b>	<b>31/03/2026</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Capital Projects Reserves	-	-	-	-
Asset Renewal Reserves	-	-	-	-
Other Earmarked Reserves	1,065,757	25,000	(241,211)	849,546
Total Earmarked Reserves	<u>1,065,757</u>	<u>25,000</u>	<u>(241,211)</u>	<u>849,546</u>

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 2026 are set out in detail at Appendix A.

#### **20 Capital Commitments**

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

#### **21 Contingent Liabilities**

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

**Bradley Stoke Town Council**

**Notes to the Accounts**

**31 March 2026**

**22 Reconciliation of Revenue Cash Flow**

	<b>2026</b>	<b>2025</b>
	<b>£</b>	<b>£</b>
Net Operating (Deficit) for the year	(104,758)	(34,400)
Add/(Deduct)		
Interest and Investment Income	(39,105)	(49,631)
Decrease in stock held	163	251
Decrease in debtors	5,245	1,551
(Decrease)/Increase in creditors	(7,777)	32,236
Revenue activities net cash (outflow)	<u>(146,232)</u>	<u>(49,993)</u>

**23 Movement in Cash**

	<b>2026</b>	<b>2025</b>
	<b>£</b>	<b>£</b>
<b>Balances at 01 April</b>		
Cash with accounting officers	2,508	2,827
Cash at bank	<u>1,163,149</u>	<u>1,288,772</u>
	1,165,657	1,291,599
<b>Balances at 31 March</b>		
Cash with accounting officers	2,531	2,508
Cash at bank	<u>1,017,226</u>	<u>1,163,149</u>
	1,019,757	1,165,657
<b>Net cash (outflow)</b>	<u>(145,900)</u>	<u>(125,942)</u>

**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 17th June 2026), which would have a material impact on the amounts and results reported herein.

**Bradley Stoke Town Council**

**Appendices**

**31 March 2026**

**Appendix A**

**Schedule of Other F earmarked Reserves**

	<u>Balance at</u> <u>01/04/2025</u>	<u>Contribution</u> <u>to reserve</u>	<u>Contribution</u> <u>from reserve</u>	<u>Balance at</u> <u>31/03/2026</u>
	£	£	£	£
Leisure Equipment	11,540		(550)	10,990
Projector etc	1,000		(1,000)	0
Tree Survey	5,000			5,000
Refurbishment Reserve	160,000		(16,745)	143,255
Brookway Development	27,914			27,914
CCTV Replacement	0			0
Play Area Replacement	160,000		(35,936)	124,064
Bradley Stoke in Bloom	236			236
New Booking system	2,500		(311)	2,189
Street Furniture	18,000			18,000
Grounds Mtce Eqpt	6,500			6,500
Strategic Planning Projects	26,000		(3,374)	22,626
Vehicle Reserve	12,150			12,150
Public Access Debrillator	1,000		(1,000)	0
Village Green Development	495		(495)	0
Youth Reserve	39,422			39,422
Skate Park Facility	80,000			80,000
Green Resources	50,500	20,000	(46,800)	23,700
Hardcourt Replacement	8,500			8,500
Election Reserve	20,000	5,000		25,000
5 Year Plan Reserve	185,000		(135,000)	50,000
Contingent Reserve	250,000			250,000
	<u>1,065,757</u>	<u>25,000</u>	<u>(241,211)</u>	<u>849,546</u>

## **Bradley Stoke Town Council**

**31 March 2026**

### **Annual Report Tables**

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

	<b>Budget £</b>	<b>Actual £</b>
Net Expenditure		
Recreation & Sport	483,376	532,523
Open Spaces	59,994	42,222
Planning & Development Services (including Markets)	136,802	132,742
Highways Roads (Routine)	63,801	50,732
Net Direct Services Costs	<u>743,973</u>	<u>758,219</u>
Corporate Management	105,928	116,563
Democratic & Civic	173,309	165,920
Net Democratic, Management and Civic Costs	<u>279,237</u>	<u>282,483</u>
Interest & Investment Income	(25,000)	(32,730)
Capital Expenditure	23,415	90,565
Proceeds of Disposal of Capital Assets	-	(51,792)
Transfers to/(from) other reserves	(120,828)	(216,211)
Surplus to General Reserve	<u>2,417</u>	<u>12,680</u>
<b>Precept on Principal Authority</b>	<u><u>903,214</u></u>	<u><u>903,214</u></u>

## Bradley Stoke Town Council

31 March 2026

### Annual Report Tables

Table. 2 – Service Income & Expenditure

Notes	2026 £	2026 £	2026 £	2025 £
	Gross Expenditure	Income	Net Expenditure	Net Expenditure
<b>CULTURAL &amp; RELATED SERVICES</b>				
Recreation & Sport	740,185	(207,662)	532,523	409,788
Open Spaces	42,222	-	42,222	65,684
<b>PLANNING &amp; DEVELOPMENT SERVICES</b>				
Economic Development (including markets)	33,720	-	33,720	31,314
Community Development	113,346	(14,324)	99,022	94,075
<b>HIGHWAYS, ROADS &amp; TRANSPORT SERVICES</b>				
Highways Roads (Routine)	50,732	-	50,732	71,536
<b>CENTRAL SERVICES</b>				
Corporate Management	124,812	(8,249)	116,563	89,773
Democratic & Civic	133,353	-	133,353	132,344
Civic Expenses	32,567	-	32,567	29,584
<b>Net Cost of Services</b>	<b>1,270,937</b>	<b>(230,235)</b>	<b>1,040,702</b>	<b>924,098</b>