

# Patchway Town Council

## Notice of conclusion of audit Annual Return for the year ended 31 March 2021

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015 (SI 2015/234)

	Notes
<p>1. The audit of accounts for <b>Patchway Town Council</b> for the year ended 31 March 2021 has been completed and the accounts have been published.</p>	<p>This notice and Sections 1, 2 &amp; 3 of the AGAR must be published by 30 September. <b>This must include publication on the smaller authority's website.</b> The smaller authority must decide how long to publish the Notice for; the AGAR and external auditor report must be publicly available for 5 years.</p>
<p>2. The Annual Governance &amp; Accountability Return is available for inspection by any local government elector of the area of <b>Patchway Town Council</b> on application to:</p>	
<p>(a) <u>JACIE TURNER - TOWN CLERK</u> <u>CAULICROFT HOUSE, PATCHWAY,</u> <u>BS34 5DQ.</u></p>	<p>(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR</p>
<p>(b) <u>9am - 5pm.</u></p>	<p>(b) Insert the hours during which inspection rights may be exercised</p>
<p>3. Copies will be provided to any person on payment of <u>£0.50</u> (c) for each copy of the Annual Governance &amp; Accountability Return.</p>	<p>(c) Insert a reasonable sum for copying costs</p>
<p>Announcement made by: (d) <u>JACIE TURNER - TOWN CLERK</u></p>	<p>(d) Insert the name and position of person placing the notice</p>
<p>Date of announcement: (e) <u>30/09/2021</u></p>	<p>(e) Insert the date of placing of the notice</p>



# Annual Internal Audit Report 2020/21

## PATCHWAY TOWN COUNCIL

<https://www.patchwaytowncouncil.gov.uk/>

During the financial year ended 31 March 2021, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2020/21 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			Not applicable
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2019/20, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")			✓
L. If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.			✓
M. The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2019/20 AGAR (see AGAR Page 1 Guidance Notes).	✓		
<b>O. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

04/11/2020 05/05/2021

Name of person who carried out the internal audit

S J Pollard for Auditing Solutions Ltd

Signature of person who carried out the internal audit

Date

12/05/2021

\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).



## Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

Patchway Town Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2021, that:

	Agreed		'Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓
			has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.

\*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

29/06/2021

and recorded as minute reference:

29/06/2021- No 6 C

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

Clerk

[www.patchwaytowncouncil.gov.uk/finance](http://www.patchwaytowncouncil.gov.uk/finance)



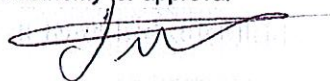
## Section 2 – Accounting Statements 2020/21 for

### Patchway Town Council

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	364,855	387,909	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	624,170	730,656	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	111,200	1,826,047	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	330,982	303,068	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	47,194	41,860	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	334,140	1,027,722	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	387,909	1,571,962	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	348,710	1,511,532	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	<del>2,614,602</del> 2,614,602	3,319,104	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	180,364	146,182	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.  N.B. The figures in the accounting statements above do not include any Trust transactions.
		✓	

I certify that for the year ended 31 March 2021 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval



Date

29/06/2021

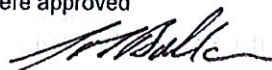
I confirm that these Accounting Statements were approved by this authority on this date:

29/06/2021

as recorded in minute reference:

29/06/21- No 6 D

Signed by Chairman of the meeting where the Accounting Statements were approved



## Explanation of variances

Name of member:  
 Parishway Town Council  
 South Gloucestershire  
 County and local councils and parish meetings only.  
 Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- New from 2020/21: variances of £100,000 or more require explanation regardless of the % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/charges & levies value (Box 2).

	2019/2020 £	2020/2021 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input. DO NOT OVERWRITE THESE BOXES Explanation from smaller authority must include narrative and supporting figures
1 Balances Brought Forward	364,355	387,909				
2 Precept or Rates and Levies	624,170	720,656	106,486	17.06%	YES	
3 Total Other Receipts	112,200	1,826,047	1,714,847	1542.13%	YES	
4 Staff Costs	300,982	303,088	-27,914	8.43%	NO	
5 Loan Interest/Capital Repayment	47,194	41,860	-5,334	11.30%	NO	
6 All Other Payments	336,140	1,027,722	691,582	207.57%	YES	
7 Balances Carried Forward	387,909	1,571,962				
8 Total Cash and Short Term Investments	348,710	1,511,632				
9 Total Fixed Assets plus Other Long Term Investments and Assets	2,614,602	3,319,104	704,502	26.94%	YES	
10 Total Borrowings	180,364	146,622	-34,182	18.95%	YES	

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

VARIANCE EXPLANATION NOT REQUIRED  
 EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TRICE INCOME FROM LOCAL TAXATION/LEVIES

VARIANCE EXPLANATION NOT REQUIRED

Asset register has been reworked and true value of assets has been detailed. 2019/2020 figure has been restated to reflect the true value of assets at 31st March 2021

Loan repayment of £41,860 has decreased value of loan.

Present was increased to projects that the Council had identified as a priority. Please see Appendix 1 - 2020/2021 Budget Summary.

Capital Income of £1,751,963 for large scale Section 106 projects, £74,084 of income was generated by rental, allotments, joint burial committees and grants receivable.

Capital Expenditure of £720,702.



## Section 3 – External Auditor Report and Certificate 2020/21

In respect of

Patchway Town Council - AV0087

### 1 Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2021; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

### 2 External auditor report 2020/21

Except for the matters reported below, on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

The smaller authority has submitted its AGAR and supporting documentation prior to 30 September 2021; however, we have not been able to complete our review work in time to enable the smaller authority to publish the required documentation in line with statutory requirements. Once we have completed our review a final report will be provided with the certificate of completion detailing any qualifications and 'other' matters.

An invoice for the statutory annual review fee (and chaser letter charges where they apply) has been issued with this interim certificate. This interim invoice may be settled prior to us certifying completion and issuing our final report and certificate. Should we receive challenge correspondence before we have certified completion, any additional fees arising from additional work required as a result of that correspondence will be invoiced with the certificate of completion; where no additional fees apply a zero invoice will be issued on completion.

Other matters not affecting our opinion which we draw to the attention of the authority:

Please see above.

### 3 External auditor certificate 2020/21

We do not certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2021

We do not certify completion because:

we have not been able to complete our review work in time to enable the smaller authority to publish the required documentation in line with statutory requirements.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

29/09/2021

\* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website ([www.nao.org.uk](http://www.nao.org.uk))

## Final External Auditor Report and Certificate 2020/21 in respect of Patchway Town Council AV0087

### Respective responsibilities of the body and the auditor

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with Proper Practices which:

- summarises the accounting records for the year ended 31 March 2021; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

### External auditor report 2020/21

Sections 1 and 2 of this authority's Annual Governance & Accountability Return for the year ended 31 March 2021. We explained that we were unable to certify completion of the review at that time. We are now in a position to certify completion of the review.

The external auditor report given in Section 3 of the Annual Governance & Accountability Return requires amendments as follows:

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Other matters not affecting our opinion which we draw to the attention of the authority:

None

### External auditor certificate 2020/21

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance & Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2021.



**PKF Littlejohn LLP**

**30/09/2021**



## Patchway Town Council

### Budget Summary

	<u>2020/21</u> <i>Budgeted</i>
<b>REVENUE EXPENDITURE</b>	
Establishment	388,902
Civic/Democratic	5,500
Callicroft House	16,725
Casson Centre	4,250
Burials	3,100
Patchway	9,000
Coniston (excl Loan)	8,500
Rodway Road	350
Charlton Hayes	
The Parade	
Youth & Community	67,290
Grants	4,500
Scott Park	90,710
Allotments	750
Tumps	1,750
Play Area	5,050
Open Spaces Admin	10,750
Street Furniture & Transport	3,820
	<u>620,947</u>
<b>INCOME</b>	
Interest & Income	1,400
Establishment	0
Civic/Democratic	0
Callicroft House	260
Casson Centre	1,201
Patchway	2
Coniston	1
Scott Park	6,000
Sports & Social Club	11,840
Allotments	2,000
Tumps	30
Open Spaces Admin	
	<u>22,734</u>
<b>NET REVENUE EXPENDITURE</b>	<u><u>598,213</u></u>
<b>CAPITAL &amp; PROJECT EXPENDITURE</b>	
Coniston Loan Charges	42,442
Capital Provision	50,000
Capital Expenditure	716,460
Less: Capital Grants	-676,460
	<u>132,442</u>
<b>TOTAL NET EXPENDITURE</b>	<u><u>730,655</u></u>
Financed as follows	
Reserves at 1st April	310,311
Reserves at 31st March	<u>310,311</u>
Used to Fund Expenditure\ (added to Gen Rsv)	0
Precept Support Grant	0
Precept Required	<u>730,655</u>
Total Taxation Funding Required	<u>730,655</u>
	<u><u>730,655</u></u>
<b>ADJUSTED BASIS</b>	
Band D Equivalents	<u>3,860.00</u>
Precept per Band D Equivalent (£/annum)	<u>£ 189.29</u>
Precept per Band D Equivalent (p/week)	<u>363.02</u>

**\*\*Note:** Recommended minimum reserve equal to  
3 months net revenue expenditure 149,553

**\*\*Note:** £600,000 Loan over 25 years Estimated cost (Annuity E



## Explanation for 'high' reserves

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:

	£	£	£
<b>Earmarked reserves:</b>			
Contingency Loan Redevelopment	25000		
HR Support	12543		
New Projects	34100		
VE 75 Celebrations	602		
Pavilion Project	200000		
Blakeney Road Basketball	16300		
Blakeney Road Play Equipment	700		
Charlton Hayes Litter Heroes	248		
Patchway CC Redevelopment	1087404		
AJBC	38062		
		1414959	
<b>General reserve</b>	157003		
		157003	
<b>Total reserves (must agree to Box 7)</b>			<b>£ 1,571,962.00</b>

Client: Patchway Town Council  
 Subject: Trial Balance Report (Nominal Accounts totalled by Working Papers)  
 Year End: 31 March 2021

Prepared by:	Reviewed by:	Schedule:
Anish Gurung		<b>TB1</b>
Date: 17/06/2021		

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
1/01	Patchway Community Centre	1	-	1.00		1.00	1.00
1/01/1	Patchway Community Centre - Redevelopment	3	-	408,826.00		408,826.00	-
1/02	Coniston Community Centre	1	-	1,625,600.00		1,625,600.00	1,625,600.00
1/03	Casson Centre	1	-	1.00		1.00	1.00
1/04	Scott Park Pavillion	1	-	129,798.00			
		3	-	29,885.00		159,683.00	129,798.00
1/05	Workshops at Pretoria Road Allotments	1	-	15,000.00		15,000.00	15,000.00
1/06	Callicroft House	1	-	250,000.00		250,000.00	250,000.00
1/07	Garage x 3 - Buildings	1	-	33,326.00		33,326.00	33,326.00
1/08	Allotment Hut (Blakeney Road)	1	-	1,500.00		1,500.00	1,500.00
B1/01	Freehold Land and Buildings b/f		-	2,493,937.00	-	2,493,937.00	2,055,226.00
1/99	Total Land and Buildings	1	-		2,055,226.00		
		3	-		438,711.00	(2,493,937.00)	(2,055,226.00)
B1/03	Freehold Land and Buildings Disposals		-	-	2,493,937.00	(2,493,937.00)	(2,055,226.00)
21/01	Casson Centre Furniture & Equipment	1	-	5.00		5.00	5.00
21/02	IT Equipments	1	-	24,069.00		24,069.00	24,069.00
21/03	CCTV (Rodway Road)	1	-	5,984.00		5,984.00	5,984.00
21/03/1	CCTV (Scott Park)	3	-	5,246.00		5,246.00	-
21/04	High Ball Netting (Scott Park)	1	-	1,500.00		1,500.00	1,500.00
21/06	Iseki Tractor	1	-	7,800.00		7,800.00	7,800.00
21/08	Ransome Mower HR300	1	-	22,500.00		22,500.00	22,500.00
21/09	Ransome Mower HR2250	1	-	10,000.00		10,000.00	10,000.00
21/09/1	Ransome 213	1	-	10,000.00			
		3	-		10,000.00	-	10,000.00
21/12	Transit Van E018 ENY	1	-	19,671.00		19,671.00	19,671.00
21/13	Vauxhall Combo HX17 UMJ	1	-	7,340.00		7,340.00	7,340.00
21/14	Small Machinery & Equipment	1	-	8,427.00			
		3	-	2,155.00			
		3	-		6,200.00	4,382.00	8,427.00
21/15	Accessories and Small tools	1	-	145,000.00		145,000.00	145,000.00
21/16	Play Equipment	1	-	257,041.00		257,041.00	257,041.00



Client: Patchway Town Council  
 Subject: Trial Balance Report (Nominal Accounts totalled by Working Papers)  
 Year End: 31 March 2021

Prepared by:	Reviewed by:	Schedule:
Anish Gurung		<b>TB1</b>
Date: 17/06/2021		

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
21/17	Bins & Planters (5)	1	-	2.00		2.00	2.00
B5/01	Vehicles and Equipment b/f		-	526,740.00	16,200.00	510,540.00	519,339.00
21/99	Total Vehicle and Equipments	1 3 3	-	16,200.00	519,339.00 7,401.00	(510,540.00)	(519,339.00)
B5/03	Vehicles and Equipment Disposals		-	16,200.00	526,740.00	(510,540.00)	(519,339.00)
41/01	Noticeboards x 8	1	-	11,992.00		11,992.00	11,992.00
41/02	Bus Shelter x 2	1	-	7,392.00		7,392.00	7,392.00
41/04	Outdoor Benches	1	-	1,000.00		1,000.00	1,000.00
41/05	Steel Fencing at BMX Track	1	-	5,167.00		5,167.00	5,167.00
41/06	Scott Park 3G and Nets	3	-	267,232.00		267,232.00	-
41/07	Floodlights	3	-	4,200.00		4,200.00	-
41/08	VE Day Benches [2]	3	-	3,158.00		3,158.00	-
B6/01	Infrastructure Assets b/f		-	300,141.00	-	300,141.00	25,551.00
41/99	Total Infrastructure Assets	1 3	-		25,551.00 274,590.00	(300,141.00)	(25,551.00)
B6/03	Infrastructure Assets Disposals		-	-	300,141.00	(300,141.00)	(25,551.00)
61/01	Chairmans Chain of Office	1	-	1,380.00		1,380.00	1,380.00
61/02	War Memorial (Scott Park)	1	-	13,106.00		13,106.00	13,106.00
B7/01	Community Assets		-	14,486.00	-	14,486.00	14,486.00
61/99	Total Community Assets	1	-		14,486.00	(14,486.00)	(14,486.00)
B7/03	Community Assets Disposals		-	-	14,486.00	(14,486.00)	(14,486.00)
105	VAT Control A/c		45,776.81			45,776.81	9,099.37
106	VAT Suspense		-			-	1,511.00

Client: Patchway Town Council  
 Subject: Trial Balance Report (Nominal Accounts totalled by Working Papers)  
 Year End: 31 March 2021

Prepared by:	Reviewed by:	Schedule:
Anish Gurung		<b>TB1</b>
Date: 17/06/2021		

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
E2/01	V A T Recoverable		45,776.81	-	-	45,776.81	10,610.37
199	Funds held by AJBC		38,061.85			38,061.85	-
200A	Funds Due from APC		-			-	37,130.31
E3/02	Other Debtors		38,061.85	-	-	38,061.85	37,130.31
115	Accrued Interest Receivable		44.61			44.61	1.99
E5/02	Accrued Interest Receivable		44.61	-	-	44.61	1.99
200	Current Bank A/c		43,791.42			43,791.42	240,872.38
220	Unity Bank		-			-	82,546.59
G/01	Bank Current Accounts		43,791.42	-	-	43,791.42	323,418.97
210	Fixed Deposit		-			-	7.17
230	CCLA PSDF Fund		1,442,740.57			1,442,740.57	25,283.57
G/02	Bank Deposit Accounts		1,442,740.57	-	-	1,442,740.57	25,290.74
235	Cambridge and Counties		25,000.00			25,000.00	-
G/07	Building Society Accounts		25,000.00	-	-	25,000.00	-
500	Creditors		(17,370.49)			(17,370.49)	(2,593.67)
H3/01	Trade Creditors		(17,370.49)	-	-	(17,370.49)	(2,593.67)
510	Accruals		(3,401.00)			(3,401.00)	(2,686.00)
H6/01	Accruals		(3,401.00)	-	-	(3,401.00)	(2,686.00)
511	Accrued Loan Interest		(2,681.44)			(2,681.44)	(3,263.60)
H6/02	Accrued Interest Payable		(2,681.44)	-	-	(2,681.44)	(3,263.60)



Client: Patchway Town Council  
 Subject: Trial Balance Report (Nominal Accounts totalled by Working Papers)  
 Year End: 31 March 2021

Prepared by:	Reviewed by:	Schedule:
Anish Gurung		<b>TB1</b>
Date: 17/06/2021		

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
311	Reserve AJBC	2	(38,061.85)	931.54		(37,130.31)	-
311A	Almondsbury Joint Burial Committee Reserve		-			-	(41,006.22)
320	EMR CIL		-			-	(1,164.00)
323	EMR - Loan for Projects		(25,000.00)			(25,000.00)	-
327	EMR - HR Support	2	(12,542.50)		2,457.00	(14,999.50)	-
328	EMR - New Projects	2	(34,100.00)	14,100.00		(20,000.00)	-
329	EMR - VE 75 Celebrations	2	(602.00)		398.00	(1,000.00)	-
331	EMR - Pavilion Project	2	(200,000.00)	200,000.00		-	-
335	EMR - Blakeney Road Basketball	2	(16,300.00)	16,300.00		-	-
336	EMR - Blakeney Road Play Equip	2	(700.00)	700.00		-	-
337	EMR - Charlton Hayes Litter He	2	(248.45)	248.00		(0.45)	-
338	EMR - Patchway CC Redevelopmen	2	(1,087,404.09)	1,087,404.00		(0.09)	-
K83/01	Balance brought forward		(1,414,958.89)	1,319,683.54	2,855.00	(98,130.35)	(42,170.22)
311/2	Tfr to 311	2	-		2,732.00	(2,732.00)	-
311A/2	Tfr to 311A		-			-	(2,652.26)
320/2	Tfr to 320		-			-	(21,420.00)
323/2	Tfr to 323		-			-	(25,000.00)
327/2	Tfr to 327		-			-	(15,000.00)
328/2	Tfr to 328	2	-		24,100.00	(24,100.00)	(20,000.00)
329/2	Tfr to 329	2	-		2,760.00	(2,760.00)	(1,000.00)
330/2	Tfr to 330	2	-		11,612.00	(11,612.00)	-
331/2	Tfr to 331	2	-		224,493.00	(224,493.00)	-
332/2	Tfr to 332	2	-		2,250.00	(2,250.00)	-
333/2	Tfr to 333	2	-		6,944.00	(6,944.00)	-
334/2	Tfr to 334	2	-		1,206.00	(1,206.00)	-
335/2	Tfr to 335	2	-		16,300.00	(16,300.00)	-
336/2	Tfr to 336	2	-		700.00	(700.00)	-
337/2	Tfr to 337	2	-		1,500.00	(1,500.00)	-
338/2	Tfr to 338	2	-		1,089,104.00	(1,089,104.00)	-
K83/02	Contribution to Reserves		-	-	1,383,701.00	(1,383,701.00)	(85,072.26)
311/3	Tfr from 311	2	-	1,800.46		1,800.46	-
311A/3	Tfr from 311A		-			-	6,528.17
320/3	Tfr from 320		-			-	22,584.00
327/3	Tfr from 327	2	-	2,457.00		2,457.00	-

Client: Patchway Town Council  
 Subject: Trial Balance Report (Nominal Accounts totalled by Working Papers)  
 Year End: 31 March 2021

Prepared by:	Reviewed by:	Schedule:
Anish Gurung		<b>TB1</b>
Date: 17/06/2021		

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
328/3	Tfr from 328	2	-	10,000.00		10,000.00	-
329/3	Tfr from 329	2	-	3,158.00		3,158.00	-
330/3	Tfr from 330	2	-	11,612.00		11,612.00	-
331/3	Tfr from 331	2	-	24,493.00		24,493.00	-
332/3	Tfr from 332	2	-	2,250.00		2,250.00	-
333/3	Tfr from 333	2	-	6,944.00		6,944.00	-
334/3	Tfr from 334	2	-	1,206.00		1,206.00	-
337/3	Tfr from 337	2	-	1,252.00		1,252.00	-
338/3	Tfr from 338	2	-	1,700.00		1,700.00	-
K83/03	Contribution from Reserves		-	66,872.46	-	66,872.46	29,112.17
310	General Reserves		(289,778.80)			(289,778.80)	(322,684.48)
K99/01	Balance brought forward		(289,778.80)	-	-	(289,778.80)	(322,684.48)
	<b>Balance Sheet Total</b>		(132,775.36)	4,738,060.00	4,738,060.00	(132,775.36)	(32,905.68)

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
500 4070	DO NOT USE Protective Clothing		-			-	(0.22)
500 4160	Insurance		2,195.42			2,195.42	3,138.06
500 4230	Equipment		-			-	34.00
500 4235	Property Security\Caretaking		12,977.00			12,977.00	1,499.00
500 4240	Property maintenance		1,033.48			1,033.48	674.00
500 4245	Janitorial		132.59			132.59	84.14
500 4410	Rates		2,594.80			2,594.80	2,553.20
500 4430	Utilities		2,364.34			2,364.34	2,388.59
500 4650	CCTV		6,934.55			6,934.55	-
500 4910	Maintenance - Pavilion		-			-	2,267.01
500 4930	Petrol and Diesel		2,861.12			2,861.12	2,793.31
500 4935	Machinery Repair		671.77			671.77	3,685.77
500 4940	Maintenance - Machinery		2,971.99			2,971.99	3,644.35
500 4945	Maintenance - Sports Facilitie		12,658.28			12,658.28	8,470.33
500 4950	Machinery & Tools		187.31			187.31	3,177.71
500 4955	Pitches Supplies		200.00			200.00	2,284.68
500 4960	Tree Planting & Landscaping		204.50			204.50	1,197.31



Client: Patchway Town Council  
 Subject: Trial Balance Report (Nominal Accounts totalled by Working Papers)  
 Year End: 31 March 2021

Prepared by:	Reviewed by:	Schedule:
Anish Gurung		<b>TB1</b>
Date: 17/06/2021		

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
500 4965	Maintenance - Play Equipment		121.24			121.24	2,266.20
500 4970	Fencing		2,408.00			2,408.00	1,689.56
500 4975	Skip		5,970.40			5,970.40	5,386.25
500 4990	Lighting		12,484.70			12,484.70	-
500 4992	Scott Park Tree Maintenance		3,330.00			3,330.00	-
500 4993	Container Replacement		5,305.00			5,305.00	-
500 4995	Staff Uniform		896.36			896.36	2,582.84
500 4996	Refund of Hire Charges		-			-	604.00
500 4997	Sports Equipment		1,249.82			1,249.82	-
700 4420	Maintenance		702.47			702.47	1,083.79
700 4450	Rent Payable to Network Rail		172.47			172.47	176.90
710 4420	Maintenance		-			-	749.37
710 5100	Blakeney Road Path Rent		50.00			50.00	50.00
710 5200	Repairs and Maintenance		1,051.28			1,051.28	615.00
720 5300	Litter Bins		312.49			312.49	114.54
720 5320	Christmas Decoration		7,039.00			7,039.00	4,040.00
720 5330	Planter and Tree Maintenance		3,044.68			3,044.68	1,190.00
720 5340	Outside Area Maintenance		12,945.49			12,945.49	-
P01/01	Leisure and Recreation		105,070.55	-	-	105,070.55	58,439.69
600 4430	Utilities		188.84			188.84	122.13
600 5000	Pretoria Road		320.00			320.00	600.00
600 5010	Blakeney Road		340.41			340.41	146.31
P01/011	Allotments		849.25	-	-	849.25	868.44
400 4700	4 Towns Play Association		2,000.00			2,000.00	5,000.00
400 4705	4 Towns Transport		-			-	3,000.00
400 4710	Patchway Youth Work		10,000.00			10,000.00	20,000.00
400 4740	Community Development		8,000.00			8,000.00	10,250.00
400 4750	Library Service		9,000.00			9,000.00	18,000.00
400 4845	Patchway Festival		-			-	3,500.00
400 4865	Patchway People Newsletter		3,000.00			3,000.00	3,000.00
P01/04	Youth Activities		32,000.00	-	-	32,000.00	62,750.00
320 4650	CCTV		350.00			350.00	350.00
800 5420	Road Signs & Repairs		150.00			150.00	879.00

Client: Patchway Town Council  
 Subject: Trial Balance Report (Nominal Accounts totalled by Working Papers)  
 Year End: 31 March 2021

Prepared by:	Reviewed by:	Schedule:
Anish Gurung		<b>TB1</b>
Date: 17/06/2021		

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
800 5450	Street Cleaning Supplies		505.68			505.68	448.58
800 5470	Defibrillator Purchase		-			-	3,015.00
900 9013	CH Litter Champions		1,251.55			1,251.55	-
P01/05	Planning and Development		2,257.23	-	-	2,257.23	4,692.58
200 4230	Equipment		-			-	228.94
200 4235	Property Security\Caretaking		328.50			328.50	364.50
200 4240	Property maintenance		2,262.56			2,262.56	3,158.97
200 4245	Janitorial		190.63			190.63	894.70
200 4410	Rates		7,984.00			7,984.00	7,856.00
200 4430	Utilities		2,620.99			2,620.99	4,398.34
P01/07	Community Centres		13,386.68	-	-	13,386.68	16,901.45
100 4090	Staff Training		60.00			60.00	-
110 4001	Admin Salary Costs		129,101.99			129,101.99	130,879.64
110 4002	Groundstaff Salary Costs		165,631.15			165,631.15	197,451.43
110 4003	Cleaning Staff Salary Costs		17,830.31			17,830.31	14,015.67
110 4005	Ammorisation of Contract		63,708.93			63,708.93	-
110 4010	Irrecoverable VAT		1,511.00			1,511.00	-
110 4031	Pension Lump Sum		(9,495.33)			(9,495.33)	(6,104.96)
110 4032	Salaries Overstated 18/19		-			-	(5,259.31)
110 4040	Staff Travel		34.11			34.11	420.29
110 4060	Staff other Expenses		3,482.50			3,482.50	816.64
110 4090	Staff Training		1,312.71			1,312.71	4,135.29
110 4110	Bank Charges		724.33			724.33	636.72
110 4120	Audit Fees		2,905.00			2,905.00	1,940.00
110 4121	Accountancy Support fees		2,324.25			2,324.25	3,124.87
110 4130	Professional Fees		6.00			6.00	3,893.05
110 4140	Legal Fees		5,970.00			5,970.00	35.00
110 4150	Subscriptions & Memberships		4,202.65			4,202.65	3,538.03
110 4160	Insurance		6,072.88			6,072.88	8,853.97
110 4170	Stationery & Printing		1,547.13			1,547.13	2,509.07
110 4180	Postage		176.52			176.52	206.90
110 4200	Broadband		557.50			557.50	413.46
110 4210	Mobile Telephone		419.77			419.77	276.82
110 4220	IT Services & Software		3,355.32			3,355.32	4,322.92
110 4230	Equipment		2,320.07			2,320.07	3,518.43
110 4255	COVID-19 Emergency Fund		-			-	1,100.00
110 5990	DO NOT USE Sundries		-			-	(0.08)



Client: Patchway Town Council  
 Subject: Trial Balance Report (Nominal Accounts totalled by Working Papers)  
 Year End: 31 March 2021

Prepared by:	Reviewed by:	Schedule:
Anish Gurung		<b>TB1</b>
Date: 17/06/2021		

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
900 4004	HR Support		5,804.15			5,804.15	6,256.50
910 4135	Professional fees redevelopmen		-			-	56,984.32
P01/08	Establishment/General Administration		409,562.94	-	-	409,562.94	433,964.67
900 9001	3G and Cricket Nets Redevelopm		271,431.61			271,431.61	-
900 9002	New vehicles and equipment		2,155.00			2,155.00	-
900 9004	New Play Equipment		-			-	17,013.00
900 9008	NSP Pavilion		35,131.39			35,131.39	-
900 9009	Patchway CC Redevelopment		408,825.91			408,825.91	-
9002A	Capital Expenditure	4	-	3,158.00		3,158.00	-
P01/10	Capital Expenditure		717,543.91	3,158.00	-	720,701.91	17,013.00
4600/01	British Legion	5	-	500.00		500.00	-
4600/02	Patchway Foodbank		-			-	500.00
P01/12	Section 137 Expenditure		-	500.00	-	500.00	500.00
4360A	Newsletter		-			-	720.00
P01/14	Publicity		-	-	-	-	720.00
120 4310	Councillor's Training		120.00			120.00	685.00
120 4330	Civic Regalia		-			-	4.19
120 4340	Civic Fund		955.92			955.92	552.75
120 4350	Elections		6,805.22			6,805.22	13,563.02
900 9007	VE Day Celebrations	4	2,194.00		3,158.00	(964.00)	900.00
P01/15	Civic and Democratic		10,075.14	-	3,158.00	6,917.14	15,704.96
300 4895	Patchway Community Assocation		9,000.00			9,000.00	9,000.00
410 4600	Grants Paid	5	3,410.00		500.00	2,910.00	5,410.00
P01/16	Grants		12,410.00	-	500.00	11,910.00	14,410.00

Client: Patchway Town Council  
 Subject: Trial Balance Report (Nominal Accounts totalled by Working Papers)  
 Year End: 31 March 2021

Prepared by:	Reviewed by:	Schedule:
Anish Gurung		<b>TB1</b>
Date: 17/06/2021		

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
210 4235	Property Security\Caretaking		373.50			373.50	1,026.50
210 4240	Property maintenance		394.65			394.65	3,045.32
210 4245	Janitorial		121.38			121.38	187.48
210 4430	Utilities		393.35			393.35	883.06
210 4996	Refund of Hire Charges		460.00			460.00	-
P01/17	Casson Centre		1,742.88	-	-	1,742.88	5,142.36
310 4240	Property maintenance		-			-	130.00
310 4410	Rates		-			-	250.00
310 4600	Grants Paid		-			-	6,000.00
310 4610	Ground Rent		1,000.00			1,000.00	750.00
P01/18	Coniston		1,000.00	-	-	1,000.00	7,130.00
220 4501	AJBC Staff Costs (50%)		17,520.03			17,520.03	-
220 4511	AJBC Other Costs (50%)		4,605.42			4,605.42	-
4401A	PJBC Staff Costs (50%)		-			-	16,785.13
4411A	PJBC Other Costs (50%)		-			-	11,000.10
P01/19	Almondsbury Joint Burial Committee		22,125.45	-	-	22,125.45	27,785.23
900 4006	COVID-19 Response Budget		2,767.15			2,767.15	-
P01/20	Covid 19 Response		2,767.15	-	-	2,767.15	-
300 1416	Patchway CC Ground Rent		(2.00)			(2.00)	(2.00)
500 1510	Sports Income		(2,365.00)			(2,365.00)	(4,914.27)
500 1520	3G Sports Facility Income		(2,085.37)			(2,085.37)	-
500 1525	Cricknet Net Facility Income		(300.00)			(300.00)	-
510 1500	Social Club Income		(4,931.90)			(4,931.90)	(11,836.56)
700 1435	Tumps Ground Rent Income		(30.00)			(30.00)	(30.00)
720 1250	Xmas Light Donation		-			-	(485.00)
720 1700	Grants & Donation Received		(1,563.48)			(1,563.48)	-
P02/01	Leisure and Recreation		(11,277.75)	-	-	(11,277.75)	(17,267.83)



Client: Patchway Town Council  
 Subject: Trial Balance Report (Nominal Accounts totalled by Working Papers)  
 Year End: 31 March 2021

Prepared by:	Reviewed by:	Schedule:
Anish Gurung		<b>TB1</b>
Date: 17/06/2021		

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
600 1440	Allotment Rents		(2,413.25)			(2,413.25)	(2,177.00)
P02/011	Allotments		(2,413.25)	-	-	(2,413.25)	(2,177.00)
200 1400	Callicroft House Income		-			-	(399.17)
P02/07	Community Centres		-	-	-	-	(399.17)
100 1700	Grants & Donation Received		(1,880.00)			(1,880.00)	-
100 1990	Other Income		(9.48)			(9.48)	(108.11)
110 1300	Refund of Stationary		(275.62)			(275.62)	-
110 1350	SSP Grant		(1,341.58)			(1,341.58)	-
110 1417	Training Course Refund		(220.00)			(220.00)	(1,020.00)
P02/08	Establishment/General Administration		(3,726.68)	-	-	(3,726.68)	(1,128.11)
900 1705	MUGA S106 Monies		(249,433.14)			(249,433.14)	-
900 1706	PCC Redevelopment S106		(1,496,230.00)			(1,496,230.00)	-
900 1707	Blakeney Road S106		(6,300.00)			(6,300.00)	-
P02/10	Capital Income		(1,751,963.14)	-	-	(1,751,963.14)	-
210 1410	Casson Centre Income		(3,152.00)			(3,152.00)	(2,340.00)
210 1425	Casson Centre Ground Rent		(1.00)			(1.00)	(1.00)
P02/15	Casson Centre		(3,153.00)	-	-	(3,153.00)	(2,341.00)
310 1415	Coniston Ground Rent		(1.00)			(1.00)	(1.00)
P02/16	Coniston		(1.00)	-	-	(1.00)	(1.00)
1031A	PJBC Income		-			-	(21,257.07)
220 1031	AJBC Income (50%)		(20,324.99)			(20,324.99)	-
P02/17	Almondsbury Joint Burial Committee		(20,324.99)	-	-	(20,324.99)	(21,257.07)

Client: Patchway Town Council  
 Subject: Trial Balance Report (Nominal Accounts totalled by Working Papers)  
 Year End: 31 March 2021

Prepared by:	Reviewed by:	Schedule:
Anish Gurung		<b>TB1</b>
Date: 17/06/2021		

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
100 1100	CIL Payment		(24,493.27)			(24,493.27)	-
100 1200	MAF		(880.00)			(880.00)	-
900 1100	CIL Payment		-			-	(21,419.66)
900 1700	Grants & Donation Received		(7,500.00)			(7,500.00)	(10,208.21)
910 1150	Professional Fees Contribution		-			-	(28,793.00)
P02/18	Grants		(32,873.27)	-	-	(32,873.27)	(60,420.87)
110 4195	Loan Repayment		-			-	(0.09)
310 4620	PWLB Repayment		41,859.66			41,859.66	47,193.51
Q01/02	External Interest Charges - Loans		41,859.66	-	-	41,859.66	47,193.42
100 1090	Interest Received		(314.98)			(314.98)	(1,448.37)
200 1090	Interest Received		-			-	0.46
R01/01	Interest Income - General Funds		(314.98)	-	-	(314.98)	(1,447.91)
100 6001	Transfer to EMR		27,253.27			27,253.27	-
110 6000	Transfer from EMR		(2,457.50)			(2,457.50)	-
220 6000	Transfer from EMR		(1,800.46)			(1,800.46)	-
220 6001	Transfer to EMR		2,732.00			2,732.00	-
500 6000	Transfer from EMR		(8,150.00)			(8,150.00)	-
500 6001	Transfer to EMR		28,150.00			28,150.00	-
6001A	Tfr to/from JBC Reserve		-			-	(3,875.91)
900 6000	Transfer from EMR		(437,728.73)			(437,728.73)	-
900 6001	Transfer to EMR		1,708,830.00			1,708,830.00	21,419.56
910 6000	Transfer from EMR		-			-	(22,583.81)
910 6001	Transfer to EMR		-			-	61,000.00
U01/3	Other Earmarked Reserves		1,316,828.58	-	-	1,316,828.58	55,959.84
100 1076	Precept		(730,656.00)			(730,656.00)	(624,170.00)
Y01/1	Precept on Principal Authority		(730,656.00)	-	-	(730,656.00)	(624,170.00)
100 1077	Precept Support Grant		-			-	(5,660.00)



Client: Patchway Town Council  
 Subject: Trial Balance Report (Nominal Accounts totalled by Working Papers)  
 Year End: 31 March 2021

Prepared by:	Reviewed by:	Schedule:
Anish Gurung		<b>TB1</b>
Date: 17/06/2021		

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
Y03/1	Revenue Support Grants		-	-	-	-	(5,660.00)
	<b>Profit &amp; Loss Total</b>		132,775.36	3,658.00	3,658.00	132,775.36	32,905.68