

# Section 2 – Accounting statements 2016/17 for

Enter name of smaller authority here:

FRODSHAM TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2016 £	31 March 2017 £	
1. Balances brought forward	226,010	182,025	Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records. 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	148,650	210,640	Total amount of precept (or for IDBs, rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	146,729	40,284	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	61,742	58,195	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the smaller authority's borrowings (if any).
6. (-) All other payments	277,622	139,024	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	182,025	235,730	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	140,902	228,026	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	597,359	597,359	This cell shows the value of all the property the authority owns. It is made up of its fixed assets and long-term investments.
10. Total borrowings	0	0	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 <input checked="" type="checkbox"/>	No <input type="checkbox"/>	The Council 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 2017 the accounting statements in this annual return present fairly the financial position of this smaller authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer:

*M. H. C. C. C.*

Date

22/05/2017

I confirm that these accounting statements were approved by this smaller authority on:

22/05/2017

and recorded as minute reference:

27.4

Signed by Chair at meeting where approval is given:

*J. H. C. C. C.*

EXTENDED TRIAL BALANCE AND DETAILED I & E ACCOUNT - 2016/2017

	2015/16		2016/17		2016/17		2016/17	
	Closing Balances	Receipts and Payments	Debtors/Creditors		Closing Balances		Dr	Cr
Bank Balances	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
	140,902.39	298,125.45	211,001.53				228,026.31	
Creditors		8,222.85		8,222.85	7,088.79			7,088.79
Debtors/ PIA	7,794.30			1,577.26	7,794.30		1,577.26	
VAT cntrl ac	41,550.88	13,215.26	41,550.88				13,215.26	
Reserves Opening bal	182,024.72							182,024.72
<b>Income</b>								
Precept		210,640.00						210,640.00
Allotments		940.04						940.04
Burial fees		19,905.00						19,905.00
Bank interest		445.77						445.77
Other		24,646.76		6,740.50	1,086.90			18,993.16
			A	B	C			D
<b>Expenditure</b>								
Environment		9,332.38		3,800.00	200.00		12,932.38	
WW1 Committee		294.58			133.40		161.18	
Staff Costs		58,195.03					58,195.03	
Community		33,685.00			5,692.45		27,992.55	
P&P		74,139.51		2,553.80	2,687.36		74,005.95	
Capital		17,904.29					17,904.29	
Cemetery		4,238.48		1,788.79			6,027.27	
Play areas		0.00					0.00	
	190,247.57	190,247.57	509,129.98	24,683.20	24,683.20	440,037.48	440,037.48	

Accruals in 2015/16 reversed in 2016/17

VAT which will be claimed back during 2017/18

A = Total money paid into bank in 16/17

B = Income credited but not due in 16/17

C = Income not credited but due in 16/17

A - B + C = D

A = Total money paid out of bank in 16/17 £197,789.27

B = Money owed to suppliers for work done in 16/17

C = Money paid in year for work not in 16/17

A + B - C = D

D = Total expenditure following accruals £197,218.65

A 197,789.27      B 8,142.59      C 8,713.21      D 197,218.65

**FRODSHAM TOWN COUNCIL  
SUMMARY INCOME & EXPENDITURE ACCOUNTS FOR 2016/2017**

	2015/16	2016/17
	£	£
<b>Income</b>		
Precept	148,650.00	210,640.00
Allotments	525.00	940.04
Burial Fees	17,640.00	19,905.00
Bank Interest	1,139.96	445.77
Other	127,424.03	18,993.16
<b>Total</b>	<b>295,378.99</b>	<b>250,923.97</b>
<b>Expenditure</b>		
Environment	7,089.22	12,932.38
WW1 Committee	3,025.04	161.18
Staff Costs	61,741.87	58,195.03
Community	54,278.68	27,992.55
P&P	64,156.49	74,005.95
Capital	149,072.98	17,904.29
Cemetery	0.00	6,027.27
<b>Total</b>	<b>339,364.28</b>	<b>197,218.65</b>
<b>Surplus/ Deficit</b>	<b>-43,985.29</b>	<b>53,705.32</b>

**FRODSHAM TOWN COUNCIL  
BALANCE SHEET FOR THE YEAR ENDING 31/3/17**

	£	31/03/2017 £
<b>Current Assets</b>		
Payments in Advance	490.36	
Debtors	1,086.90	
VAT Debtor	13,215.26	
Bank Account	228,026.31	242,818.83
<b>Current Liabilities</b>		
Creditors	7,088.79	<u>235,730.04</u>
<b>Represented by</b>		
Balance b/f	182,024.72	
Net surplus/deficit	53,705.32	<u>235,730.04</u>

**Notes to Balance Sheet**

<b>Payments in Advance</b>	
Insurance	490.36
	<b>490.36</b>
<b>Debtors</b>	
Room hire	1086.90
	<b>1086.90</b>
<b>Creditors</b>	
Internal Audit	700.00
External audit	800.00
Cemetery	1788.79
Environment	3800.00
	<b>7088.79</b>

FRODSHAM TOWN COUNCIL ANNUAL RETURN

	15/16	16/17
Balances b/f	226010	182025
Annual Precept	148650	210640
Total Other Receipts	146729	40284
Staff Costs	61742	58195
Loan Interest/ Capital repayme	0	0
Total Other Payments	277622	139024
Balances c/f	182025	235730
Total Cash & Investments	140902	228026

Bank Reconciliation

31/03/2017

Balance b/f 140902.39  
Plus Receipts 298125.45  
Less Payments -211001.53  
Balance c/f 228026.31

Bank Accounts

Bank of Scotland 200892.15  
Co-operative Instant Access 10033.01  
Co-operative Directplus 17822.99  
Less un-presented cheques -956.84  
Plus un-cleared receipts 135.00  
Petty Cash 100.00  
228026.31