

**Accounts Report Pack – Full Council Meeting – 27 September 2021**

**AGENDA ITEM 65**

**Report by:** Jo O’Donoghue (Town Clerk and Responsible Finance Officer)

**Date:** 22<sup>nd</sup> September 2021

**Contents**

List of payments and receipts 1-08-2021 to 31-08-2021	Page 1
Bank statements (2 off) 31-08-2021 (Co-op c/a)	Page 3
Bank reconciliation 31-08-2021 (Co-op c/a)	Page 7
Bank reconciliation 31-08-2021 (CCLA)	Page 8
Bank statement 31-08-2021 (CCLA)	Page 9
Bank reconciliation 31-08-2021 (Co-op dep)	Page 10
Detailed income and expenditure management report	Page 11

**Receipts for Month 5****Nominal Ledger Analysis**

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
<b>Balance Brought Fwd :</b>		<b>294,495.91</b>					<b>294,495.91</b>	
T3156	Banked: <b>04/08/2021</b>	<b>440.00</b>						
T3156	T3156	440.00			1300	130	440.00	Interment
T3170	Banked: <b>12/08/2021</b>	<b>100.00</b>						
T3170	Knox & Son	100.00			1300	130	100.00	T3170
T3168	Banked: <b>15/08/2021</b>	<b>100.00</b>						
T3168	Castle Park Live	100.00			1990	100	100.00	Castle Park Live
T3169	Banked: <b>16/08/2021</b>	<b>880.00</b>						
T3169	DT Turner	880.00			1300	130	880.00	T3169
<b>Total Receipts for Month</b>		1,520.00	0.00	0.00			1,520.00	
<b>Cashbook Totals</b>		<u>296,015.91</u>	<u>0.00</u>	<u>0.00</u>			<u>296,015.91</u>	

## Payments for Month 5

## Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
02/08/2021	CWAC	DD	125.00			4250	100	125.00	CPH
02/08/2021	Prism Ltd	DD	136.55		22.76	4180	100	113.79	Prism Ltd
02/08/2021	CWAC	DD	510.00		85.00	4240	100	425.00	OFFICE
05/08/2021	CANDA COPYING	BACS	58.55		9.76	4190	100	48.79	Copies
05/08/2021	Rabbit Digital	BACS	120.00			4200	100	120.00	April contract
05/08/2021	Rabbit Digital	BACS	120.00			4200	100	120.00	July contract
05/08/2021		BACS	93.77			4060	100	93.77	Office fan, Zoom x 2 mnths
05/08/2021	Bates Office Services Ltd	BACS	57.97		9.66	4160	100	48.31	Office supplies
05/08/2021	The Cottage Tea Shop	BACS	20.00			4430	100	20.00	vouchers x 2
05/08/2021	Lowther Forestry Group Ltd	BACS	3,628.80		604.80	2021	170	3,024.00	June/July SLA
05/08/2021	CWAC	BACS	200.00			4220	100	200.00	Reading event
05/08/2021	Scottish Power	DD	13.00			4600	130	13.00	Cemetery building
09/08/2021	CANDA COPYING	BACS	116.59		19.43	4190	100	97.16	Hire/lease
11/08/2021	Frodsham Tree Solutions	BACS	440.00			4320	130	440.00	Crown lift trees
11/08/2021	Frodsham Tree Solutions	BACS	560.00			4804	170	560.00	Tree/hedges
13/08/2021	HMRC	BACS	1,559.87			4030	100	1,559.87	Tax & NI
13/08/2021	Salary	BACS	618.80			4000	100	618.80	Salary
13/08/2021	Salary	BACS	690.44			4000	100	690.44	Salary
13/08/2021	Salary	BACS	2,396.59			4000	100	2,396.59	Salary
13/08/2021	Cheshire Pensions	BACS	1,423.62			4040	100	1,423.62	Staff pensions
13/08/2021	Salary	BACS	551.80			4000	100	551.80	Salary
13/08/2021	HMRC	BACS	-1,559.87			4030	100	-1,559.87	August
13/08/2021	CWAC	BACS	1,599.87			4030	100	1,599.87	August
20/08/2021	B & M Waste Services	DD	115.68		19.28	4560	130	96.40	August SLA
24/08/2021	FTC Salary	BACS	735.17			4000	100	735.17	FTC Salary
24/08/2021		BACS	237.80			4990	100	237.80	FiTP
24/08/2021		BACS	-237.80			4990	100	-237.80	FiTP
24/08/2021		BACS	237.60			4990	100	237.60	FiTP
25/08/2021	Prism Ltd	DD	259.49		43.25	4210	100	216.24	IT SLA
<b>Total Payments for Month</b>			14,829.29	0.00	813.94			14,015.35	
<b>Balance Carried Fwd</b>			281,186.62						
<b>Cashbook Totals</b>			296,015.91	0.00	813.94			295,201.97	

701-0890536149310600-210821-010555.1725.txt

BRANCH : WARRINGTON                      0890536149310600                      PAGE 720  
 BIC : CPBKGB22                      IBAN : GB54CPBK08905361493106  
 TYPE : COMMUNITY DIR FRODSHAM TOWN COUNCIL                      20 AUG 21

Date	Description	Withdrawals	Deposits	Balance
30 JUL 21	BROUGHT FORWARD			294,495.91
02 AUG 21	DD CHESHIRE WEST AND 600788120	125.00		
02 AUG 21	DD TELECOMS TELE1035 201233	136.55		
02 AUG 21	DD SCOTTISHPOWER 54781325010	13.00		
02 AUG 21	DD CHESHIRE WEST FUND 215317 /2107272	510.00		293,711.36
04 AUG 21	[REDACTED]		440.00	294,151.36
05 AUG 21	The Cottage Teasho T7329/OVER 70S	20.00		
05 AUG 21	BATES OFFICE SERVI S1499777/T7428	57.97		
05 AUG 21	[REDACTED] T7740	93.77		
05 AUG 21	RABBIT 3227/T7435	120.00		
05 AUG 21	RABBIT 3194/T7342	120.00		
05 AUG 21	LOWTHER FORESTRY G 28312/T7438	3,628.80		
05 AUG 21	CHESHIRE WEST AND 12700025370/T7434	200.00		
05 AUG 21	CANDA COPYING LTD 427005/T7437	58.55		289,852.27
09 AUG 21	CANDA COPYING LTD FRODSHAM TOWN COUN	116.59		289,735.68
11 AUG 21	FRODSHAM TREE SOLU 1314	1,000.00		
11 AUG 21	- CASTLE PARK LIVE Castle Park Live		100.00	288,835.68
12 AUG 21	KNOX AND SON LTD [REDACTED]		100.00	288,935.68
13 AUG 21	[REDACTED] T7446	551.80		
13 AUG 21	[REDACTED] T618.80	618.80		
13 AUG 21	[REDACTED] T7447	690.44		
13 AUG 21	HMRC 709PA00115747	1,599.87		
13 AUG 21	[REDACTED] T7448	2,396.59		
13 AUG 21	CHESHIRE PENSIONS 9852093	1,423.62		281,654.56
16 AUG 21	D T TURNER LTD [REDACTED]		880.00	282,534.56
20 AUG 21	DD BAGNALL & MORRIS W F568FRODSHAM	115.68		282,418.88



701-0890536149310600-010921-010759.13846.txt

BRANCH : WARRINGTON 0890536149310600

PAGE 721

BIC : CPBKGB22 IBAN : GB54CPBK08905361493106

TYPE : COMMUNITY DIR FRODSHAM TOWN COUNCIL

31 AUG 21

Date	Description	Withdrawals	Deposits	Balance
20 AUG 21	BROUGHT FORWARD			282,418.88
24 AUG 21	[REDACTED] FTC/T7456	237.60		
24 AUG 21	[REDACTED]	735.17		281,446.11
25 AUG 21	DD PRISM BUSINESS DEV PRSM3947 162227	259.49		281,186.62



**Bank Reconciliation Statement as at 02/09/2021  
for Cashbook 1 - Current Bank A/c**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Current Bank A/c Directplus	31/08/2021	721	281,186.62
			<hr/> 281,186.62
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			281,186.62
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			281,186.62
		<b>Balance per Cash Book is :-</b>	<b>281,186.62</b>
		<b>Difference is :-</b>	<b>0.00</b>



**Bank Reconciliation Statement as at 13/09/2021  
for Cashbook 2 - Investment A/c CCLA**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Investment A/c CCLA	31/08/2221		227,637.33
			<u>227,637.33</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	0.00
			<u>0.00</u>
			227,637.33
<u>Receipts not Banked/Cleared (Plus)</u>		0.00	0.00
			<u>0.00</u>
			227,637.33
		<b>Balance per Cash Book is :-</b>	<b>227,637.33</b>
		<b>Difference is :-</b>	<b>0.00</b>

## STATEMENT

Ms J O'Donoghue  
Frodsham Town Council  
Castle House  
Castle Park  
FRODSHAM  
WA6 6SB  
UK

**CLIENT:** FRODSHAM TOWN COUNCIL

**ACCOUNT NAME:**

**ACCOUNT NUMBER:** 0126850001PC

### Statement at 31 August 2021

Date	Description	Value of shares sold £	Value of shares bought £	Balance of shares held £	Share Class
01/08/21	Brought Forward			227,632.81	
02/08/21	Dividend reinvested		4.52	227,637.33	4
31/08/21	Carried Forward			227,637.33	4

### Statement of Dividends paid during the month to 31 August 2021

Date	Receiving Account	Amount Paid £
02-08-21	Dividend reinvested	4.52

**From May 2020, prices and yields for CCLA's Funds will no longer appear in the Financial Times. To view the fund prices and yields, please visit [www.ccla.co.uk](http://www.ccla.co.uk)**

**Bank Reconciliation Statement as at 22/09/2021  
for Cashbook 3 - Instant Access A/c**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Instant Access A/c	31/08/2021	286	25,291.50
			<hr/> 25,291.50
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			25,291.50
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			25,291.50
		<b>Balance per Cash Book is :-</b>	<b>25,291.50</b>
		<b>Difference is :-</b>	<b>0.00</b>

## Detailed Income &amp; Expenditure by Budget Heading 22/09/2021

Month No: 6

## Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>100 Policy Process &amp; Revenue</u>								
1076 Precept	0	174,764	174,764	0			100.0%	
1090 Income - Interest	0	34	500	466			6.8%	
1890 Income - Allotments	0	1,251	927	(324)			135.0%	
1990 Income - Other	0	(3,326)	3,000	6,326			(110.9%)	
7000 Income - CIL	0	0	3,000	3,000			0.0%	
9000 Income - Reception Services (C	0	4,675	0	(4,675)			0.0%	
9010 Grants Received	0	30,000	0	(30,000)			0.0%	
<b>Policy Process &amp; Revenue :- Income</b>	<b>0</b>	<b>207,399</b>	<b>182,191</b>	<b>(25,208)</b>			<b>113.8%</b>	<b>0</b>
4000 Staff Salary	0	22,995	45,000	22,005		22,005	51.1%	
4030 PAYE and NI	0	7,160	13,000	5,840		5,840	55.1%	
4040 Pension	0	6,273	15,000	8,727		8,727	41.8%	
4060 Expenses - Staff Other	0	94	0	(94)		(94)	0.0%	
4070 Training - Staff	0	264	1,200	936		936	22.0%	
4090 Training - Councillor	0	140	1,000	860		860	14.0%	
4120 Audit Fees	0	(932)	1,500	2,432		2,432	(62.1%)	
4130 Professional Fees	0	(320)	2,000	2,320		2,320	(16.0%)	
4140 Subscriptions & Memberships	0	1,762	2,200	438		438	80.1%	
4150 Insurance	0	2,764	2,800	36		36	98.7%	
4160 Stationery	0	82	200	118		118	40.8%	
4170 Postage	0	0	150	150		150	0.0%	
4180 Telephone & Broadband	0	559	2,000	1,441		1,441	27.9%	
4190 Photocopier	0	292	720	428		428	40.5%	
4200 Website	0	600	1,500	900		900	40.0%	
4210 IT	0	1,867	2,750	883		883	67.9%	
4211 IT archives	0	0	1,000	1,000		1,000	0.0%	
4220 Grants Paid	0	200	10,000	9,800		9,800	2.0%	
4240 Rent	0	3,225	5,100	1,875		1,875	63.2%	
4250 Rates	0	623	1,500	878		878	41.5%	
4260 Pub Consultations	0	0	900	900		900	0.0%	
4270 Adverts	0	75	100	25		25	75.0%	
4430 Over 70s	0	110	0	(110)		(110)	0.0%	
4511 Storage Facility	0	306	1,000	694		694	30.6%	
4513 Over 70s	0	(380)	15,000	15,380		15,380	(2.5%)	
4514 Winter Gritting	0	0	1,000	1,000		1,000	0.0%	
4515 Allotments	0	1,251	1,000	(251)		(251)	125.1%	
4516 War Memorial Maintenance	0	123	1,000	878		878	12.3%	
4517 CCTV	0	4,563	4,500	(63)		(63)	101.4%	
4518 Community Safety	0	0	7,000	7,000		7,000	0.0%	
4519 Frodsham Youth Association	0	0	10,000	10,000		10,000	0.0%	

## Detailed Income &amp; Expenditure by Budget Heading 22/09/2021

Month No: 6

## Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4600 Utilities	0	53	0	(53)		(53)	0.0%	
4612 Regalia	0	95	1,000	905		905	9.5%	
4613 Neighbourhood Plan	0	0	3,000	3,000		3,000	0.0%	
4735 Mayor Allowance	0	0	1,000	1,000		1,000	0.0%	
4810 Elections	0	0	5,000	5,000		5,000	0.0%	
4823 Room hire	0	350	0	(350)		(350)	0.0%	
4990 Sundries	0	602	0	(602)		(602)	0.0%	
4992 20% contingency EMR	0	0	50,000	50,000		50,000	0.0%	
8000 Town Clock	0	0	1,000	1,000		1,000	0.0%	
Policy Process & Revenue :- Indirect Expenditure	<b>0</b>	<b>54,795</b>	<b>211,120</b>	<b>156,325</b>	<b>0</b>	<b>156,325</b>	<b>26.0%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>0</b>	<b>152,603</b>	<b>(28,929)</b>	<b>(181,532)</b>				
<u>130 Cemetery</u>								
1300 Income - Burial Fees	0	8,500	18,000	9,500			47.2%	
1301 Income - Memorials	0	1,005	1,000	(5)			100.5%	
Cemetery :- Income	<b>0</b>	<b>9,505</b>	<b>19,000</b>	<b>9,495</b>			<b>50.0%</b>	<b>0</b>
4210 IT	0	85	0	(85)		(85)	0.0%	
4250 Rates	0	1,422	1,450	28		28	98.1%	
4320 Maintenance	0	440	2,000	1,560		1,560	22.0%	
4550 Plaques & Memorials	0	120	0	(120)		(120)	0.0%	
4560 Waste Removal	0	96	1,080	984		984	8.9%	
4600 Utilities	0	462	600	138		138	77.1%	
4900 Cemetery EMR	0	0	20,000	20,000		20,000	0.0%	
4990 Sundries	0	160	400	240		240	39.9%	
Cemetery :- Indirect Expenditure	<b>0</b>	<b>2,786</b>	<b>25,530</b>	<b>22,744</b>	<b>0</b>	<b>22,744</b>	<b>10.9%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>0</b>	<b>6,719</b>	<b>(6,530)</b>	<b>(13,249)</b>				
<u>140 Events</u>								
4700 Town Meetings	0	0	200	200		200	0.0%	
4710 Festival of Walks	0	40	1,500	1,460		1,460	2.7%	
4720 Remembrance Sunday	0	0	350	350		350	0.0%	
4722 Halloween	0	0	1,000	1,000		1,000	0.0%	
4730 Christmas Festival	0	0	10,000	10,000		10,000	0.0%	
4740 NY Eve	0	0	5,000	5,000		5,000	0.0%	
4757 Post Covid Event	0	0	6,500	6,500		6,500	0.0%	
Events :- Indirect Expenditure	<b>0</b>	<b>40</b>	<b>24,550</b>	<b>24,510</b>	<b>0</b>	<b>24,510</b>	<b>0.2%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>0</b>	<b>(40)</b>	<b>(24,550)</b>	<b>(24,510)</b>				

## Detailed Income &amp; Expenditure by Budget Heading 22/09/2021

Month No: 6

## Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>170 Amenities</u>								
2021 Grounds Maintenance SLA 2021	0	8,841	35,329	26,488		26,488	25.0%	
4803 Play Area repairs/refurb	0	343	20,000	19,657		19,657	1.7%	
4804 Tree Works	0	810	2,000	1,190		1,190	40.5%	
4805 Hob Hey Wood	0	4,800	5,100	300		300	94.1%	
4806 Defibrillator Maintenance	0	81	2,000	1,919		1,919	4.0%	
4807 Replacement Lights	0	0	12,000	12,000		12,000	0.0%	
4808 Bulbs	0	0	100	100		100	0.0%	
4809 Rent & Rates	0	0	2,000	2,000		2,000	0.0%	
4811 Street Furniture	0	0	2,000	2,000		2,000	0.0%	
4812 Xmas Light Bulbs	0	0	750	750		750	0.0%	
4814 Manley Road Copse	0	516	2,000	1,484		1,484	25.8%	
4815 Marshlands	0	0	2,000	2,000		2,000	0.0%	
4990 Sundries	0	325	0	(325)		(325)	0.0%	
4991 Memorial path EMR	0	475	30,000	29,525		29,525	1.6%	
Amenities :- Indirect Expenditure	<u>0</u>	<u>16,191</u>	<u>115,279</u>	<u>99,088</u>	<u>0</u>	<u>99,088</u>	<u>14.0%</u>	<u>0</u>
<b>Net Expenditure</b>	<u>0</u>	<u>(16,191)</u>	<u>(115,279)</u>	<u>(99,088)</u>				
Grand Totals:- Income	<u>0</u>	<u>216,904</u>	<u>201,191</u>	<u>(15,713)</u>			<u>107.8%</u>	
Expenditure	<u>0</u>	<u>73,812</u>	<u>376,479</u>	<u>302,667</u>	<u>0</u>	<u>302,667</u>	<u>19.6%</u>	
<b>Net Income over Expenditure</b>	<u>0</u>	<u>143,092</u>	<u>(175,288)</u>	<u>(318,380)</u>				
<b>Movement to/(from) Gen Reserve</b>	<u>0</u>	<u>143,092</u>						