

Financial Management Report – 24 July 2017

This pack contains:

Summary of expenditure
Key Observations
Breakdown of 'Other Income'
Bank Reconciliation

Detailed spend against budget
Monthly breakdown of payments & receipts
Detailed breakdown of payments & receipts

Accounts Analysis - Budget compared to Actuals to end of June 2017 – Summary

		April	May	June	1 Qtr	Balance
Payments	Budget	2017	2017	2017		
Environment TOTAL	11,000	3,908.20	731.21	77.08	4,716.49	6,283.51
Community TOTAL	42,550	562.95	7,591.75	1,550.00	9,704.70	32,845.30
Cemetery TOTAL	6,476	815.27	383.40	241.11	1,439.78	5,036.22
P&P TOTAL	126,462	7,480.02	12,564.02	19,820.42	39,864.46	86,597.54
Capital/projects TOTAL	67,500	0.00	2,008.29	379.00	2,387.29	65,112.71
Total Payments	256,488	12,916.44	23,278.67	22,067.61	58,262.72	198,225.28
Total Receipts	231,836	225,311.43	3,562.00	5,148.06	234,021.49	2,185.49

Key observations:

- In the first quarter, we have spent 22% of the payments budget and already achieved the income budget.
- Expenditure for Environment included payment for Manley Road Copse clearance.
- The first half payment towards PCSO costs has been paid.
- Income included £5,146.30 Mayor's Fund and a grant of £1,400 from CWAC Member's Budget towards St George's Day costs.

Unexpected expenditure that will be included in the next quarter include:

- Traffic Management for Christmas Festival 2016 - £600.

Other Income - £606.50

To date we have received the following under the Other heading:

No	Date	Description	Other
T2405	28/06/2017	Photocopying	1.50
T2412	28/06/2017	Red Lion Bowling Club Rent	5.00
T2414	28/06/2017	Sandbach Dismantlers Phone Boxes	600.00

Bank Reconciliation

Bank Accounts	
Bank of Scotland	200,968.12
Co-operative Instant Access	160,038.95
Co-operative Directplus	45,478.65
Less unrepresented cheques	-3,531.26
Plus uncleared receipts	2,145.00
Petty Cash	100.00
	405,199.46

Bank Reconciliation	30/06/2017
---------------------	------------

Balance b/f	228,026.31
Plus Receipts	234,021.49
Less Payments	-56,848.34
Balance c/f	405,199.46

Budget		Month: Jun-17	
Payments	Budget 2017/2018	Actual (to date)	Balance of Budget
Environment			
1. Maintenance	10,000.00	4,682.49	5,317.51
2. Walks	1,000.00	34.00	966.00
3. Tree Planting	0.00	0.00	0.00
Environment Total	11,000.00	4,716.49	6,283.51
WW1 Committee			
	2,500.00	150.00	2,350.00
Community			
1. Maintenance	15,000.00	1,287.95	13,712.05
2. H&S	100.00	0.00	100.00
4. Street Furniture	2,500.00	848.68	1,651.32
5. Rent and Rates	1,500.00	18.07	1,481.93
6. Xmas Lights	2,000.00	0.00	2,000.00
7. Celebrations			
NY Eve	1,450.00	0.00	1,450.00
Christmas Festival	8,000.00	600.00	7,400.00
Over 70's	12,000.00	0.00	12,000.00
Mayor's Fund		6,950.00	-6,950.00
Community Total	42,550.00	9,704.70	32,845.30
Cemetery			
Rents, Rates & Services	5,709.00	1,166.22	4,542.78
Maintenance	767.00	273.56	493.44
Cemetery Total	6,476.00	1,439.78	5,036.22
P&P			
1. Advert	100.00	0.00	100.00
2. Rent/Service	14,000.00	3,429.15	10,570.85
Rates	9,000.00	2,693.80	6,306.20
3. Charges			
Bank	100.00	3.00	97.00
Audit	1,500.00	688.00	812.00
Insurance	2,000.00	2,018.59	-18.59
4. Office Costs			
Postage	200.00	126.89	73.11
Stationery	1,000.00	180.98	819.02
Subs	2,000.00	1,682.31	317.69
Tel/ICT	4,500.00	1,213.38	3,286.62
5. Comms			
ATM	100.00	0.00	100.00
Website/Podcasts	5,000.00	217.29	4,782.71
Pub Cons	500.00	0.00	500.00
Promote Frodsham	0.00	1,399.30	-1,399.30
6. Chairman's Allowance	650.00	0.00	650.00

7. Training			
Staff	500.00	99.00	401.00
Council	1,200.00	0.00	1,200.00
8. Expenses			
Staff	400.00	45.38	354.62
Council	250.00	0.00	250.00
9. Van, Fuel and Insurance	4,000.00	599.31	3,400.69
10. Salaries			
Staff	53,024.00	14,255.86	38,768.14
PCSO	12,038.00	5,959.00	6,079.00
11. Grants	12,000.00	0.00	12,000.00
12. Bookkeeping	2,400.00	532.88	1,867.12
P&P Total	126,462.00	35,144.12	91,317.88
CAPITAL PROGRAMME			
EARMARKED CAPITAL PROJECTS			
Play Areas	36,000.00	0.00	36,000.00
DISCRETIONARY CAPITAL PROJECTS			
Land Bank / Burial ground	0.00	0.00	0.00
Infrastructure and Street Scene	2,000.00	0.00	2,000.00
COMMUNITY AND DEMOCRATIC PROCESS			
Neighbourhood Plan	3,000.00	598.50	2,401.50
Elections	5,500.00	0.00	5,500.00
ASSET RENEWAL FUND			
Xmas Lights	5,000.00	0.00	5,000.00
IT	1,000.00	0.00	1,000.00
Burial Ground	15,000.00	1,788.79	13,211.21
CAPITAL PROGRAMME	67,500.00	2,387.29	65,112.71
VAT		3,305.96	-3,305.96
Total Payments	256,488.00	56,848.34	199,639.66
Receipts			
Precept	211,397.00	211,397.00	
Allotments	810.00	879.88	
Burial Fees	10,000.00	5,490.00	
CWAC & Lottery Grant	7,129.00	8,529.00	
Bank Interest	500.00	81.91	
CPH Income	2,000.00	1,882.90	
Mayor's Fund	0.00	5,146.30	
Other	0.00	606.50	
Total Receipts	231,836.00	234,021.49	
RESERVES			
Contingency	12,023.95		
Working capital	30,000.00		
Total Reserves	42,023.95		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Monthly Cash Book Summary													
2														
3	Payments	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	Total
4		2017	2017	2017	2017	2017	2017	2017	2017	2017	2018	2018	2018	
6	Maintenance (Env)	3,874.20	731.21	77.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,682.49
7	Walks	34.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34.00
9	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Tree Planting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	WW1 Committee	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150.00
13	Maintenance (Com)	562.95	475.00	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,287.95
14	H&S	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Street Furniture (Com)	0.00	848.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	848.68
16	Rents	0.00	18.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18.07
17	Xmas Lights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18	NY Eve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19	Christmas Festival	0.00	0.00	600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	600.00
20	Over 70's	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21	Mayor's Fund	0.00	6,250.00	700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,950.00
23	Cemetery Rates, Rents	815.27	109.84	241.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,166.22
24	Cemetery maintenance	0.00	273.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	273.56
26	Advert	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	Bookkeeping	168.00	144.38	220.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	532.88
28	Rent/service	1,360.33	990.49	1,078.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,429.15
29	Rates	893.80	900.00	900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,693.80
30	Bank	1.50	0.00	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00
31	Audit	0.00	0.00	688.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	688.00
32	Insurance	0.00	2,018.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,018.59
33	Postage	58.75	12.14	56.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	126.89
34	Stationery	61.97	119.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	180.98
35	Subs	0.00	1,551.31	131.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,682.31
36	Tel/ICT	292.65	482.99	437.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,213.38
37	Newsletter	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
38	ATM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
39	Website/Webcasts	120.00	83.00	14.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	217.29
40	Pub Cons	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41	Promoting Frodsham	0.00	1,319.30	80.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,399.30
42	Chairman's Allowance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43	Staff (Training)	0.00	0.00	99.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99.00
44	Council (Training)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45	Staff (Expenses)	45.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45.38

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
46	Council (Expenses)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
47	Van, Fuel & Insurance	215.65	213.84	169.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	599.31
48	Staff (Salaries)	4,261.99	4,728.97	5,264.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,255.86
49	PCSO	0.00	0.00	5,959.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,959.00
50	Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51	Play Areas	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52	Land Bank / Burial ground purchase	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
53	Infrastructure and Street Scene	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55	Neighbourhood Plan	0.00	219.50	379.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	598.50
56	Elections	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
58	Xmas Lights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
59	IT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60	Burial Ground	0.00	1,788.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,788.79
61	VAT	1,278.17	1,349.37	678.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,305.96
62														
63	Total Payments	14,194.61	24,628.04	18,025.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,848.34
64														
65	Receipts													
66	Precept	211,397.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	211,397.00
67	Allotments	105.00	554.92	219.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	879.88
68	Burial Fees	2,935.00	280.00	2,275.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,490.00
69	CWAC & Lottery Grant	7,129.00	0.00	1,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,529.00
70	Bank Interest	32.36	23.95	25.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81.91
71	CPH Income	262.40	1,001.50	619.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,882.90
72	Castle Park Events	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73	Adverts/Sponsorship	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74	Walk Book Sales	6.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.00
75	WW1 Books & Bookmarks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
76	Rent of Field	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77	Mayor's Fund	3,444.67	1,701.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,146.30
78	Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
79	Other	0.00	0.00	606.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	606.50
80	VAT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
81														
82	Total Receipts	225,311.43	3,562.00	5,148.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	234,021.49

Payments June 2017

	A	B	C	D	E	BI	BJ	BK
6	Chq No	Date	Min Book	To Whom Paid		Net Total	VAT	Total
106	D/D	14/06/2017	T5460	I.C.O.	DPA registration	35.00		35.00
107	206830	07/06/2017	T5500	Frodsham Web	Neighbourhood Plan	32.00		32.00
108	206831	07/06/2017	T5501	Cheshire Constabulary	PCSO	5,959.00		5,959.00
109	206832	07/06/2017	T5502	Blue Arrow Traffic Management	Christmas Festiva 2016	600.00	120.00	720.00
110	206833	07/06/2017	T5503	F.C.A.	Subscription Fee	60.00		60.00
111	206835	07/06/2017	T5504	Rabbit Digital	Comp Service May 17	120.00		120.00
112	206834	07/06/2017	T5505	Gill Hesketh	Neighbourhood Plan	315.00		315.00
113	206836	07/06/2017	T5507	Laurence Jones Funeral Directors	Ref receipt o/payment T2373	120.00		120.00
114	206837	07/06/2017	T5508	H. Catt/Rapid Racking	Additional shelving	185.00	37.00	222.00
115	206838	07/06/2017	T5509	Frodsham Web	Neighbourhood Plan Website	32.00		32.00
116	206839	06/06/2017	T5510	J. Prescott	Bookkeeping	220.50		220.50
117	206840	07/06/2017	T5511	Lambdrake Ltd	Fuel Strimmer	10.42	2.08	12.50
118	206841	19/06/2017	T5512	SLCC Enterprises	ILCA course fee/Liz Kenny	99.00	19.80	118.80
119	206842	02/06/2017	T5513	St Laurence Parish Hall	Mayor's Fund Donation	700.00		700.00
120	D/D	20/06/2017	T5515	B&M Waste Services	Cemetry Bin empty May	64.90	12.98	77.88
121	BACS	15/06/2017	T5516	Salaries	Salary Month 3	3,726.39		3,726.39
126	BACS	15/06/2017	T5521	HMRC	PAYE & NIC Month 3	939.33		939.33
127	BACS	15/06/2017	T5522	Cheshire Pensions	Pension Month 3	599.18		599.18
128	206843	19/06/2017	T5523	Pop Up Power Supplies Ltd	Replacement Handle/electrical unit CPH	47.21	9.44	56.65
129	206844	19/06/2017	T5524	CPRE	Membership Subscription	36.00		36.00
130	206845	19/06/2017	T5525	Brio Leisure	Hall Hire St George's Day	80.00		80.00
131	206846	19/06/2017	T5526	Mid Cheshire Grnd M'nance	Townfield Lane trees	250.00	50.00	300.00
132	D/D	01/06/2017	T5527	CWAC	Rent June	833.33	166.67	1,000.00
133	D/D	05/06/2017	T5528	Co-operative Bank	Bank charge	1.50		1.50
134	D/D	14/06/2017	T5530	PSA Finance/Citroen	Van Lease Payment	169.82	33.97	203.79
135	D/D	01/06/2017	T5531	CWAC	Rates - Ground Floor	583.00		583.00
136	D/D	01/06/2017	T5532	CWAC	Rates - Conference Room	317.00		317.00
137	D/D	14/06/2017	T5533	Helsby & Longden	Storage - June	60.00	12.00	72.00
138	D/D	01/06/2017	T5549	Scottish Power	Cemetry June17	9.00		9.00
139	206849	20/06/2017	T5467	Petty Cash	Emergency Repairs to Comm Ctre Field	14.29		14.29
140	206849	20/06/2017	T5535	Petty Cash	Postage	56.00		56.00
141	206847	21/06/2017	T5529	JDH Business Services	Interim Audits	688.00	137.60	825.60
142	206848	21/06/2017	T5534	R. Gleave & Sons Ltd	Timber and tree posts	66.66	13.33	79.99
143	D/D	27/06/2017	T5548	Prism	Telephone	115.01	23.00	138.01
144	D/D	26/06/2017	T5544	Prism	IT Services	202.73	40.55	243.28
529					Total	17,347.27	678.42	18,025.69

Receipts June 2017

Description	Allotments	Burial Fees	CWAC & Lottery Grant	Bank Interest	CPH Income	Walk Book Sales	Other	Total
Buckley Memorials - E239		65.00						65.00
Allotment Fee - 13	37.48							37.48
Walks Leaflets						2.00		2.00
Allotment Fee - 6A	35.00							35.00
Blackwell's Stonecraft		65.00						65.00
Allotment Fee - 5	35.00							35.00
Allotment fee - 3B	35.00							35.00
CWAC - Room Hire Election					240.00			240.00
CWAC - St George's Day Grant			1,400.00					1,400.00
Warrington Boro CI - Room Hire					99.00			99.00
Allotment Fee - 11	42.48							42.48
Snowdon - Room Hire 181					35.00			35.00
Photocopying							1.50	1.50
Allotment Fee - 6	35.00							35.00
Red Lion Bowling Club Rent							5.00	5.00
Snowdon - Room Hire 180					65.00			65.00
Sandbach Dismantlers Phone							600.00	600.00
CWAC - Room Hire 183					180.00			180.00
DT Turner		1,680.00						1,680.00
RJH Memorials		65.00						65.00
Dignity Funerals		200.00						200.00
Dignity Funerals		200.00						200.00
Bank of Scotland				25.60				25.60
Total	219.96	2,275.00	1,400.00	25.60	619.00	2.00	606.50	5,148.06