

## Financial Management Report – 27 February 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 January 2017 – Summary

	Budget	1st qtr	2nd Qtr	3rd Qtr	Jan-17	Actual to date	Balance
Community	42,472	5,743.90	3164.73	9,772.68	6,381.08	25,062.39	17,410
Cemetery	4,278	1,064.14	576.87	1,296.34	135.10	3,072.45	1,206
Environment	13,630	2,824.50	1541.22	1,446.36	36.00	5,848.08	7,782
P&P	146,713	32,041.32	44,011.37	29,546.27	11,908.10	117,507.06	29,206
<b>TOTAL</b>	<b>220,593</b>	<b>41,673.86</b>	<b>49,294.19</b>	<b>42,061.65</b>	<b>18,460.28</b>	<b>151,489.98</b>	<b>69,103</b>
Capital/ Projects	40,500	557	7,037.67	4,340.12	1,759.50	<b>13,694.29</b>	26,806
Total Income	247,593	230,585.66	50742.83	7050.18	3742.58	<b>292,121.25</b>	-44,528

### Key observations:

- In the first 10 months (83.3% of year) we have spent 68.8% of the expenditure budget & have exceeded our income budget but this includes a grant of £5060 for Neighbourhood Plan work.
- 520 Over 70s Vouchers are still to come in – deadline end of Feb.
- Work on Manley Road Copse (£3,800), Hob Hey Wood (£1,922) and soil bunkers (£1,589) should be completed before the end of the year.

Income received under the 'Other' heading since 1 April 2016 - £3461.30:

No	Date	Description	Other
T2076	18/04/16	Cllr Poulton - Mayor F	40.00
T2131	16/06/16	Cllr Critchley - Mayor's F	450.00
T2157	13/07/16	Kash 22 Mayor's Charity	100.00
T2158	13/07/16	Public Mayor's Charity	30.00
T2180	19/08/16	Donation to Mayor's F	70.00
T2183	19/08/16	Donation to Mayor's F	300.00
T2190	23/09/16	Donation to Mayor's F	18.00
T2203	23/09/16	Donation to Mayor's f	50.00
T2209	14/10/16	Mayor's Fund Busy Bees	75.00
T2215	14/10/16	Mayor's Fund Mrs Marsh	30.00
T2218	28/10/16	Rabbit Digital - MF Don	50.00
T2224	28/10/16	Mayor's Fund Donation	50.00
T2225	28/10/16	Mayor's Fund Donation	60.00
T2232	18/11/16	Cllr Critchley Mayor's F	80.00
T2237	18/11/16	V Manning Mayor's Fund	20.00
T2239	02/12/16	A Holton Mayor's Fund	50.00
T2242	02/12/16	J Robinson Mayor's Fund	30.00
T2250	02/12/16	Mayor's Fund	380.00
T2257	20/12/16	A-Design Mayor's Fund	100.00
T2263	20/12/16	Mayor's Fund 19/11	550.00
T2291	27/01/17	Mayor's Fund/Awards Event	200.00
		<b>Total</b>	<b>2733.00</b>

No	Date	Description	Other
T2070	18/04/16	Public - photocopying	3.50
T2115	10/06/16	Cllr Wakefield - Cllr Badge	72.00
T2149	29/06/16	GM Bondi - Badge	72.00
T2217	14/10/16	Stroke Club Prize	25.00
T2233	18/11/16	Public - photocopying	1.60
T2234	18/11/16	M Poulton Wreath B Bees	17.00
T2235	18/11/16	L Riley Wreaths CWAC Cllrs	35.00
T2241	02/12/16	Public - Photocopying	1.20
T2267	18/01/17	4th Frod Scouts Daffodils	100.00
T2268	18/01/17	Kelsall PC re Training x 2	100.00
T2272	18/01/17	Audlem PC re Training x 4	150.00
T2283	27/01/17	Appleton PC re Training	50.00
T2285	27/01/17	F.C.A. Land Rental	1.00
T2293	11/01/17	Huntingdon PC re Training	50.00
T2294	10/01/17	Tarporley PC re Training	50.00
		<b>Total</b>	<b>728.30</b>

<b>Bank Reconciliation</b>	<b>31.1.17</b>	
Current/Instant access	74,294.81	31/12/16
Reserve (BOS)	200,817.87	31/12/16
Nat West	0.00	31/12/16
Petty Cash	100.00	31/12/16
Unpresented cheques	(446.40)	31/12/16
Uncleared receipts	0.00	31/12/16
Payments	(21,785.29)	January 2017
Receipts	3,742.58	January 2017
<b>TOTAL</b>	<b>£256,723.57</b>	
Current/Instant access	59,082.40	31/1/17
Petty Cash	100.00	31/1/17
Reserve (BOS)	200,843.45	31/1/17
Nat West Current	0.00	31/1/17
Unpresented payments	(3,647.28)	31/1/17
Uncleared receipts	345.00	31/1/17
<b>TOTAL</b>	<b>£256,723.57</b>	

## Budget

Month:

Jan-17

Payments	Budget 2016/2017	Actual (to date)	Balance of Budget
<b>Environment</b>			
1. Maintenance	12,130.00	5,604.24	6,525.76
2. Publications			
Walks Leaflet	1,200.00	242.84	957.16
3. Tree Planting	300.00	1.00	299.00
<b>Environment Total</b>	<b>13,630.00</b>	<b>5,848.08</b>	<b>7,781.92</b>
<b>WW1 Committee</b>	<b>2,500.00</b>	<b>294.58</b>	<b>2,205.42</b>
<b>Community</b>			
1. Maintenance	15,722.00	10,353.29	5,368.71
2. H&S	100.00	0.00	100.00
4. Street Furniture	2,000.00	1,542.99	457.01
5. Rent and Rates	1,200.00	151.86	1,048.14
6. Xmas Lights	2,000.00	1,633.50	366.50
7. Celebrations			
NY Eve	1,450.00	0.00	1,450.00
Christmas Festival	8,000.00	5,680.75	2,319.25
Over 70's	12,000.00	5,700.00	6,300.00
<b>Community Total</b>	<b>42,472.00</b>	<b>25,062.39</b>	<b>17,409.61</b>
<b>Cemetery Sub-Committee</b>			
Rents, Rates & Services	2,248.00	2,007.84	240.16
Maintenance	2,030.00	1,064.61	965.39
<b>Cemetery Total</b>	<b>4,278.00</b>	<b>3,072.45</b>	<b>1,205.55</b>
<b>P&amp;P</b>			
1. Advert	250.00	0.00	250.00
2. Rent/Service	14,220.00	12,630.03	1,589.97
Rates	10,768.00	9,341.20	1,426.80
3. Charges			
Bank	200.00	9.50	190.50
Audit	1,700.00	1,465.00	235.00
Insurance	2,000.00	1,961.43	38.57
4. Office Costs			
Postage	275.00	171.71	103.29
Stationery	1,050.00	843.14	206.86
Subs	1,950.00	1,891.31	58.69
Tel/ICT	4,500.00	2,842.02	1,657.98
5. Comms			
Newsletter	1,600.00	1,533.00	67.00
ATM	1,100.00	0.00	1,100.00
Website/Webcasts	5,000.00	4,550.00	450.00
Pub Cons	1,000.00	0.00	1,000.00
Promoting Frodsham	2,000.00	1,617.69	382.31
6. Chairman's Allowance	650.00	656.90	-6.90
7. Training			
Staff	1,000.00	990.00	10.00

Council	2,200.00	1,027.10	1,172.90
8. Expenses			
Staff	685.00	0.00	685.00
Council	250.00	0.00	250.00
9. Van, Fuel and Insurance	3,846.00	2,695.17	1,150.83
10. Salaries			
Staff	66,151.00	49,376.72	16,774.28
PCSO	11,918.00	11,918.00	0.00
11. Grants	10,000.00	10,283.50	-283.50
12. Bookkeeping	2,400.00	1,703.64	696.36
<b>P&amp;P Total</b>	<b>146,713.00</b>	<b>117,507.06</b>	<b>29,205.94</b>
<b>CAPITAL PROGRAMME</b>			
<b>EARMARKED CAPITAL</b>			
Play Areas	10,388.00	3,707.33	6,680.67
<b>DISCRETIONARY CAPITAL PROJECTS</b>			
Infrastructure and Street	8,600.00	3,541.67	5,058.33
<b>COMMUNITY AND DEMOCRATIC PROCESS</b>			
Neighbourhood Plan	8,060.00	3,684.79	4,375.21
Elections	8,100.00	2,760.50	5,339.50
<b>ASSET RENEWAL FUND</b>			
IT	1,352.00	0.00	1,352.00
Burial Ground	4,000.00	0.00	4,000.00
<b>CAPITAL PROGRAMME</b>	<b>40,500.00</b>	<b>13,694.29</b>	<b>26,805.71</b>
<b>VAT</b>		10,821.22	-10,821.22
<b>Total Payments</b>	<b>250,093.00</b>	<b>176,300.07</b>	<b>73,792.93</b>
<b>Receipts</b>			
Precept	210,640.00	210,640.00	
Allotments	810.00	975.04	
Burial Fees	10,000.00	15,435.00	
CWAC & Lottery Grant	0.00	0.00	
Bank Interest	500.00	397.07	
CPH Income	2,000.00	4,272.00	
Castle Park Events	5,000.00	0.00	
Walk Book Sales	0.00	43.99	
WW1 Books & Bookmarks	0.00	33.97	
Adverts/Sponsorship	3,000.00	150.00	
Rent of Field	750.00	600.00	
New Homes Bonus	0.00	0.00	
Grants	5,388.00	14,565.00	
Other	9,505.00	3,461.30	
VAT	0.00	41,547.88	
<b>Total Receipts</b>	<b>247,593.00</b>	<b>292,121.25</b>	
<b>RESERVES</b>			
Contingency	27,500.00		
Working capital	33,000.00		
<b>Total Reserves</b>	<b>60,500.00</b>		



	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	220.27	169.40	230.87	179.83	223.07	603.57	253.16	423.53	221.65	169.82	0.00	0.00	2,695.17
48	Staff (Salaries)	5,440.32	5,328.42	5,378.82	5,216.82	5,755.85	6,565.61	3,439.65	4,525.25	3,929.59	3,796.39	0.00	0.00	49,376.72
49	PCSO	0.00	0.00	0.00	0.00	5,959.00	0.00	5,959.00	0.00	0.00	0.00	0.00	0.00	11,918.00
50	Grants	0.00	0.00	0.00	0.00	8,000.00	1,883.50	0.00	0.00	200.00	200.00	0.00	0.00	10,283.50
51	Play Areas	0.00	0.00	0.00	0.00	0.00	0.00	3,707.33	0.00	0.00	0.00	0.00	0.00	3,707.33
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
	Infrastructure and Street													
53	Scene	0.00	0.00	0.00	3,541.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,541.67
54	Frodsham Foundation	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	195.00	165.00	202.50	120.00	610.00	182.00	150.00	300.79	1,759.50	0.00	0.00	3,684.79
56	Elections	197.00	0.00	0.00	0.00	2,563.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,760.50
57	Promoting Frodsham	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61	VAT	433.32	956.96	1,582.29	966.78	459.19	1,286.68	1,316.30	739.00	1,535.19	1,545.51	0.00	0.00	10,821.22
63	<b>Total Payments</b>	<b>10,534.52</b>	<b>16,167.91</b>	<b>18,718.85</b>	<b>12,842.61</b>	<b>26,823.86</b>	<b>19,414.82</b>	<b>19,429.82</b>	<b>11,969.99</b>	<b>18,612.40</b>	<b>21,785.29</b>	<b>0.00</b>	<b>0.00</b>	<b>176,300.07</b>
64														
65	<b>Receipts</b>													
66	Precept	210,640.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	210,640.00
67	Allotments	408.36	213.34	183.34	105.00	0.00	15.00	0.00	15.00	0.00	35.00	0.00	0.00	975.04
68	Burial Fees	1,400.00	2,895.00	2,605.00	0.00	1,190.00	385.00	1,000.00	995.00	2,300.00	2,665.00	0.00	0.00	15,435.00
69	CWAC & Lottery Grant	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
70	Bank Interest	41.13	56.42	55.60	51.02	34.75	26.19	53.76	27.86	24.76	25.58	0.00	0.00	397.07
71	CPH Income	90.00	225.00	820.00	622.50	224.50	900.00	340.00	419.00	316.00	315.00	0.00	0.00	4,272.00
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	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
74	Walk Book Sales	7.00	8.00	22.99	0.00	0.00	2.00	1.00	0.00	3.00	0.00	0.00	0.00	43.99
75	VW1 Books & Bookmarks	0.00	21.98	0.00	0.00	10.99	0.00	0.00	0.00	0.00	1.00	0.00	0.00	33.97
76	Rent of Field	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
77	New Homes Bonus	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
78	Grants	9,505.00	0.00	0.00	0.00	0.00	5,060.00	0.00	0.00	0.00	0.00	0.00	0.00	14,565.00
79	Other	43.50	0.00	594.00	130.00	370.00	68.00	290.00	153.60	1,111.20	701.00	0.00	0.00	3,461.30
80	VAT	0.00	0.00	0.00	41,547.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,547.88
81														
82	<b>Total Receipts</b>	<b>222,284.99</b>	<b>3,419.74</b>	<b>4,880.93</b>	<b>42,456.40</b>	<b>1,830.24</b>	<b>6,456.19</b>	<b>1,684.76</b>	<b>1,610.46</b>	<b>3,754.96</b>	<b>3,742.58</b>	<b>0.00</b>	<b>0.00</b>	<b>292,121.25</b>

Payments January 17

A	B	C	D	E	BI	BJ	BK
Chq No	Date	Min Book	To Whom Paid	Description	Net Total	VAT	Total
325	01/01/2017	T5243	CWAC	Office Rent January 17	833.33	166.67	1,000.00
326	04/01/2017	T5245	R. Gleave & Sons Ltd	Strimmer Cable	13.91	2.79	16.70
327	04/01/2017	T5246	Bates	Stationery	61.56	12.31	73.87
328	04/01/2017	T5248	KDE Ltd	Christmas Lights	950.00	190.00	1,140.00
329	04/01/2017	T5249	Hobs Reprographics	Photocopies	24.40	4.88	29.28
330	04/01/2017	T5250	KDE Ltd	Defib Installation at Community C'tre	160.00	32.00	192.00
331	04/01/2017	T5251	4th Frodsham Scouts	Over 70's vouchers	20.00		20.00
332	04/01/2017	T5252	Medhurst Ltd	Computer Services Dec 16	156.00	31.20	187.20
333	04/01/2017	T5253	CWAC	Webcasting Service 2016-17	3,300.00	660.00	3,960.00
334	04/01/2017	T5254	Cowards Butchers	Over 70's vouchers	1,190.00		1,190.00
335	04/01/2017	T5255	E. Wainwright	Refund of Wedding Deposit	75.00		75.00
336	10/01/2017	T5256	Eric Johnson of Northwich Ltd	PAT Testing	36.12	7.22	43.34
337	06/01/2017	T5257	Vintage Teapot	Over 70's vouchers	520.00		520.00
338	10/01/2017	T5258	Tarvin Sands Fishery	Reindeer for Christmas 2016	1,500.00		1,500.00
339	10/01/2017	T5260	Old Hall Hotel	Over 70's vouchers	100.00		100.00
340	10/01/2017	T5261	Gill Hesketh	Neighbourhood Plan work	180.00		180.00
341	10/01/2017	T5262	J. Prescott	Bookkeeping	165.38		165.38
342	10/01/2017	T5263	Rabbit Digital	Website Work Dec 16	120.00		120.00
343	12/01/2017	T5264	United Utilities	Water supply - Ashton Drive	12.21		12.21
344	20/01/2017	T5265	B&M Waste Services	Cemetery Bin empty	48.00	9.60	57.60
345	12/01/2017	T5266	Norley Village News	FoW Advert	36.00		36.00
346	14/01/2017	T5267	Citroen	Van Lease Payment	169.82	33.97	203.79
347	13/01/2017	T5268	Devonshire Bakery Ltd	St George's Day planning	36.30	7.26	43.56
348	13/01/2017	T5269	Royal British Legion	Donation	20.00		20.00
349	13/01/2017	T5270	UK Vending Ltd	Vending Machine Supplies	76.78		76.78
350	13/01/2017	T5271	Cheshire Community Action	Neighbourhood Plan consultancy	1,075.00		1,075.00
351	19/01/2017	T5272	R. Gleave & Sons Ltd	Staples/Post Mix	14.96	3.00	17.96
352	19/01/2017	T5273	Helsby & Longden	Storage January	60.00	12.00	72.00

Payments January 17

	A	B	C	D	E	BI	BJ	BK
353	206679	19/01/2017	T5274	Fresh n Tasty	Over 70's vouchers	150.00		150.00
354	206677	19/01/2017	T5275	Will to Work	Grant	100.00		100.00
355	206678	19/01/2017	T5276	Frodsham Junior FC	Grant	100.00		100.00
356	206680	19/01/2017	T5277	Frodsham Web	Neighbourhood Plan website 50%	424.50		424.50
357	206681	24/01/2017	T5278	Cowards Butchers	Over 70's vouchers	670.00		670.00
358	206682	24/01/2017	T5279	St Lawrence Church	Over 70's vouchers	250.00		250.00
359	206683	24/01/2017	T5280	Slater & Gordon	General Legal Fees	851.00	170.20	1,021.20
360	206684	24/01/2017	T5281	Slater & Gordon	Legal Fees - Bowling Green	650.00	130.00	780.00
361	BACS	11/01/2017	T5283	Salaries	Salary Month 10	2,622.71		2,622.71
365	BACS	11/01/2017	T5287	HMRC	PAYE & NIC Month 10	782.50		782.50
366	BACS	11/01/2017	T5288	Cheshire Pensions	Pension Month 10	391.18		391.18
367	DD	01/01/2017	T5298	CWAC	Rates - Conference Room	329.00		329.00
368	DD	01/01/2017	T5299	CWAC	Rates - Ground Floor	605.00		605.00
369	DD	05/01/2017	T5300	Scottish Power	Cemetery January 17	7.00		7.00
370	206685	30/01/2017	T5289	Frodsham PCC	Hire of Parish Hall Neighbourhood Pla	80.00		80.00
371	206686	30/01/2017	T5290	United Utilities	Water supply - Cemetery	80.10		80.10
372	206692	31/01/2017	T5292	Medhurst Ltd	Computer Services Jan 17	156.00	31.20	187.20
373	206689	31/01/2017	T5293	Frodsham Coffee Shop	Over 70's vouchers	190.00		190.00
374	206690	31/01/2017	T5294	Alan Pickup Ltd	Over 70's vouchers	320.00		320.00
375	206691	31/01/2017	T5295	F.C.A.	Over 70's vouchers	90.00		90.00
376	206688	31/01/2017	T5296	Frodsham Opal Club	Over 70's vouchers	70.00		70.00
377	206687	31/01/2017	T5301	Will to Work	Over 70's vouchers	160.00		160.00
378	DD	25/01/2017	T5297	Prism	IT Contract	206.02	41.21	247.23
529					<b>Total</b>	<b>20,239.78</b>	<b>1,545.51</b>	<b>21,785.29</b>



Receipts

Voucher No	Date	Description	Burial Fees	Bank Interest	CPH Income	WW1 Books & Bookmarks	Other	Total
T2264	18/01/2017	DT Turner	80.00					80.00
T2265	18/01/2017	A Banner Cemetry Indemnity	20.00					20.00
T2267	18/01/2017	4th Frod Scouts re Daffodils					100.00	100.00
T2268	18/01/2017	Kelsall PC re Training x 2					100.00	100.00
T2269	18/01/2017	Wilkins Wedding Deposit			75.00			75.00
T2270	09/01/2017	CWAC Room Hire 123			25.00			25.00
T2271	10/01/2017	CWAC Room Hire 133			40.00			40.00
T2272	18/01/2017	Audlem PC re Training x 4						
T2274	13/01/2017	CWAC Room Hire 136			20.00		150.00	150.00
T2275	18/01/2017	Stephen - Tenancy					7.00	7.00
T2276	18/01/2017	Houghtons Funeral Directors	1,700.00					1,700.00
T2277	18/01/2017	DT Turner	800.00					800.00
T2278	19/01/2017	WW1 Bookmark				1.00		1.00
T2279	19/01/2017	CWAC Room Hire 142			15.00			15.00
T2280	19/01/2017	CWAC Room Hire 143			15.00			15.00
T2281	27/01/2017	Johnson - Tenancy					7.00	7.00
T2282	27/01/2017	Moore - Tenancy					7.00	7.00
T2283	27/01/2017	Appleton PC re Training					50.00	50.00
T2284	27/01/2017	Malpeli - Tenancy					7.00	7.00
T2285	27/01/2017	F.C.A. Land Rental					1.00	1.00
T2286	27/01/2017	Blackwells Stonecraft Ltd	65.00					65.00
T2287	27/01/2017	Walton Wedding Deposit			75.00			75.00
T2288	27/01/2017	Boyd - Tenancy					7.00	7.00
T2289	24/01/2017	CWAC Room Hire 99			15.00			15.00
T2290	23/01/2017	CWAC Room Hire 91			35.00			35.00
T2291	27/01/2017	Mayor's Fund/Awards Event					200.00	200.00
T2293	11/01/2017	Huntingdon PC re Training					50.00	50.00
T2294	10/01/2017	Tarporley PC re Training					50.00	50.00
T2301	09/01/2017	Bank of Scotland		25.58				25.58
		<b>TOTAL</b>	<b>2,665.00</b>	<b>25.58</b>	<b>315.00</b>	<b>1.00</b>	<b>736.00</b>	<b>3,742.58</b>