

Financial Management Report – 25 September 2017

This pack contains:

Summary of expenditure

Key Observations

Breakdown of 'Other Income'

Bank Reconciliation

Monthly breakdown of payments & receipts

Detailed spend against budget - July

Detailed breakdown of payments & receipts - July

Detailed spend against budget - August

Detailed breakdown of payments & receipts - August

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

Payments	Budget	1 Qtr	July	August	Total to date	Balance
Environment TOTAL	11,000	4,716.49	35.73	83.22	4,835.44	6,164.56
Community TOTAL	42,550	9,704.70	3,632.30	2,463.15	15,800.15	26,749.85
Cemetery TOTAL	6,476	1,439.78	59.61	275.96	1,775.35	4,700.65
P&P TOTAL	126,462	35,144.12	7,813.42	7,640.98	50,598.52	75,863.48
WW1 WG	2,500	150.00	0.00	2,350.00	2,500.00	0.00
Capital/projects TOTAL	67,500	2,387.29	494.98	382.00	3,264.27	64,235.73
VAT	0	3,305.96	1,044.27	747.37	5,097.60	
Total Payments	256,488	56,848.34	13,080.31	13,942.68	83,871.33	172,616.67
Total Receipts	231,836	234,021.49	16,565.32	4,488.33	255,075.14	23,239.14

Key observations:

- In the 5 months (42%), we have spent 33% of the payments budget and have exceeded the income budget by 10%.
- The funding for the WW1 Commemoration Working Group has been transferred to Castle Park Arts Centre Trust.
- Capital expenditure on two play areas may be completed before the end of the financial year of up to £72,000+VAT.
- The VAT paid in 2016-17 has been repaid (£13,212.26).

Other Income - £1,195.01

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

Voucher No	Date	Description	Other
T2405	28/06/2017	Photocopying	1.50
T2412	28/06/2017	Red Lion Bowling Club Rent 17/18	5.00
T2414	28/06/2017	Sandbach Dismantlers Phone Boxes	600.00
T2423	10/07/2017	CWAC - Rates Credit	476.96
T2444	29/08/2017	CWAC - Rates refund	111.55
Total			1,195.01

Bank Reconciliation

Bank Accounts	
Bank of Scotland	201,018.50
Co-operative Instant Access	160,038.95
Co-operative Directplus	41,544.87
Less unpresented cheques	-3,472.20
Plus uncleared receipts	0.00
Petty Cash	100.00
	399,230.12

Bank Reconciliation	30/08/2017
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Balance b/f	228,026.31
Plus Receipts	255,075.14
Less Payments	-83,871.33
Balance c/f	399,230.12

Budget		Month:		Jul-17
Payments	Budget 2017/2018	Actual (to date)	Balance of Budget	
Environment				
1. Maintenance	10,000.00	4,718.22	5,281.78	
2. Walks	1,000.00	34.00	966.00	
3. Tree Planting	0.00	0.00	0.00	
Environment Total	11,000.00	4,752.22	6,247.78	
WW1 Committee				
	2,500.00	150.00	2,350.00	
Community				
1. Maintenance	15,000.00	4,920.25	10,079.75	
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	13,337.00	29,213.00	
Cemetery				
Rents, Rates & Services	5,709.00	1,225.83	4,483.17	
Maintenance	767.00	273.56	493.44	
Cemetery Total	6,476.00	1,499.39	4,976.61	
P&P				
1. Advert	100.00	0.00	100.00	
2. Rent/Service	14,000.00	4,195.56	9,804.44	
Rates	9,000.00	3,593.80	5,406.20	
3. Charges				
Bank	100.00	4.50	95.50	
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	255.41	744.59	
Subs	2,000.00	1,690.31	309.69	
Tel/ICT	4,500.00	1,493.56	3,006.44	
5. Comms				
ATM	100.00	140.00	-40.00	
Website/Podcasts	5,000.00	577.29	4,422.71	
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	149.00	351.00
	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	819.13	3,180.87
10. Salaries				
	Staff	53,024.00	19,142.94	33,881.06
	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	658.88	1,741.12
P&P Total		126,462.00	42,957.54	83,504.46
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	1,093.48	1,906.52
	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	2,882.27	64,617.73
VAT				
			4,350.23	-4,350.23
Total Payments		256,488.00	69,913.65	186,574.35
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	107.51	
	CPH Income	2,000.00	2,270.40	
	Mayor's Fund	0.00	5,146.30	
	Other	0.00	1,083.46	
Total Receipts		231,836.00	250,586.81	
RESERVES				
	Contingency	12,023.95		
	Working capital	30,000.00		
Total Reserves		42,023.95		

Payments July 2017

	A	B	C	D	E	BI	BJ	BK
	Chq No	Date	Min Book	To Whom Paid		Net Total	VAT	Total
6								
145	206870	28/07/2017	T5536	Petty Cash	London Rd Allotment Keys	10.00		10.00
146	206870	28/07/2017	T5537	Petty Cash	Ashton Dr Allotment Keys	5.00		5.00
147	206850	05/07/2017	T5538	Prism	Move IT equipment	175.95	35.19	211.14
148	206870	28/07/2017	T5539	Petty Cash	Brackets/screws for office	6.41	1.29	7.70
149	206851	05/07/2017	T5540	Mid Cheshire F'path Society	Subscription Fee	8.00		8.00
150	206852	05/07/2017	T5541	Bates Office Services Ltd	Keyboard & cable	39.18	7.84	47.02
151	206870	28/07/2017	T5542	Petty Cash	Dynamo Tape	8.10		8.10
152	206853	05/07/2017	T5543	SLCC Enterprises	Training H. Catt & L. Kenny	50.00		50.00
153	206855	05/07/2017	T5545	St Laurence PCC	Hire of Parish Hall - ATM	60.00		60.00
154	206856	05/07/2017	T5546	Cheshire County Removals	Office Move	200.00	40.00	240.00
155	206857	05/07/2017	T5547	Canda Copying Ltd	Equipment Move	75.00	15.00	90.00
156	206859	05/07/2017	T5550	CWAC	Rent July	425.00	85.00	510.00
157	206860	05/07/2017	T5551	Rabbit Digital	Website Services June 17	120.00		120.00
158	206861	07/07/2017	T5552	Gill Hesketh	Neighbourhood Plan	172.50		172.50
159	206862	07/07/2017	T5553	Digital Impressions	ATM Report	80.00		80.00
160	206864	07/07/2017	T5554	SLCC Enterprises	H. Catt Membership	55.00		55.00
161	206865	07/07/2017	T5555	J. Prescott	Bookkeeping	126.00		126.00
162	206866	07/07/2017	T5556	Gill Hesketh	Neighbourhood Plan Flyers	70.48		70.48
163	206867	11/07/2017	T5557	Lambdrake Ltd	Fuel Strimmer and Van	72.38	14.47	86.85
164	206868	12/07/2017	T5558	Cheshire Comm. Action	Neighbourhood Plan	252.00		252.00
165	206870	28/07/2017	T5559	Petty Cash	Tea Bags	3.00		3.00
166	206870	28/07/2017	T5560	Petty Cash	Paint for Manley Rd Bench	8.45	1.69	10.14
167	206870	28/07/2017	T5561	Petty Cash	Fuel Strimmer	4.90		4.90
168	D/D	14/07/2017	T5562	Helsby & Longden	Storage July	60.00	12.00	72.00
169	206869	27/07/2017	T5563	Northwich Town Council	Hanging Baskets	3,617.30	723.46	4,340.76
170	206870	28/07/2017	T5564	Petty Cash	Laminating Pouches	8.33	1.66	9.99
171	BACS	15/07/2017	T5565	Salaries	Salary Month 4	3,458.29		3,458.29
172	BACS	15/07/2017	T5570	HMRC	PAYE & NIC Month 4	829.61		829.61
173	BACS	15/07/2017	T5571	Cheshire Pensions	Pensions Month 4	599.18		599.18
174	D/D	27/07/2017	T5572	Prism	Telephone	102.32	20.46	122.78
175	D/D	01/07/2017	T5573	CWAC	Rates - Ground Floor	583.00		583.00
176	D/D	01/07/2017	T5574	CWAC	Rates - Conference Room	317.00		317.00
177	D/D	25/07/2017	T5576	Prism	IT Services	202.73	40.55	243.28
178	D/D	20/07/2017	T5577	B&M Waste Services	Cemetry Bin Empty June 17	51.92	10.38	62.30
179	D/D	05/07/2017	T5578	Co-operative Bank	Bank charge	1.50		1.50
180	D/D	03/07/2017	T5594	Scottish Power	Cemetry July 17	7.69	1.31	9.00
181	D/D	14/07/2017	T5595	PSA Finance/Citroen	Van Lease Payment	169.82	33.97	203.79
182				Total		12,036.04	1,044.27	13,080.31

Receipts July 2017

Voucher No	Date	Description	Bank Interest	CPH Income	Grants	Other	VAT Refund	Total
T2423	10/07/2017	CWAC - Rates Credit				476.96		476.96
T2424	11/07/2017	CWAC Room Hire 178		30.00				30.00
T2425	21/07/2017	HMRC					13,212.26	13,212.26
T2426	24/07/2017	CWAC Room Hire 179		40.00				40.00
T2427	26/07/2017	CWAC Room Hire 185		127.50				127.50
T2428	03/07/2017	Neighbourhood Plan Grant			2,463.00			2,463.00
T2429	19/07/2017	CWAC Room Hire 173		66.00				66.00
T2430	31/07/2017	Cheshire East Council - Rm		124.00				124.00
T2431	10/07/2017	Bank of Scotland	25.60					25.60
		Total	25.60	387.50	2,463.00	476.96	13,212.26	16,565.32

Budget		Month:		Aug-17
Payments	Budget 2017/2018	Actual (to date)	Balance of Budget	
Environment				
1. Maintenance	10,000.00	4,801.44	5,198.56	
2. Walks	1,000.00	34.00	966.00	
3. Tree Planting	0.00	0.00	0.00	
Environment Total	11,000.00	4,835.44	6,164.56	
WW1 Committee				
	2,500.00	2,500.00	0.00	
Community				
1. Maintenance	15,000.00	6,840.25	8,159.75	
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	40.22	1,459.78	
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	621.00	7,379.00	
Over 70's	12,000.00	0.00	12,000.00	
Mayor's Fund		7,450.00	-7,450.00	
Community Total	42,550.00	15,800.15	26,749.85	
Cemetery				
Rents, Rates & Services	5,709.00	1,360.00	4,349.00	
Maintenance	767.00	415.35	351.65	
Cemetery Total	6,476.00	1,775.35	4,700.65	
P&P				
1. Advert	100.00	0.00	100.00	
2. Rent/Service	14,000.00	5,027.22	8,972.78	
Rates	9,000.00	3,705.35	5,294.65	
3. Charges				
Bank	100.00	6.00	94.00	
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	502.19	497.81	
Subs	2,000.00	1,690.31	309.69	
Tel/ICT	4,500.00	1,793.86	2,706.14	
5. Comms				
ATM	100.00	140.00	-40.00	
Website/Podcasts	5,000.00	697.29	4,302.71	
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	149.00	351.00
	Council	1,200.00	255.00	945.00
8. Expenses				
	Staff	400.00	129.34	270.66
	Council	250.00	0.00	250.00
9. Van, Fuel and Insurance				
		4,000.00	988.95	3,011.05
10. Salaries				
	Staff	53,024.00	24,555.72	28,468.28
	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	766.51	1,633.49
P&P Total		126,462.00	50,598.52	75,863.48
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	1,475.48	1,524.52
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	3,264.27	64,235.73
VAT			5,097.60	-5,097.60
Total Payments		256,488.00	83,871.33	172,616.67
Receipts				
Precept		211,397.00	211,397.00	
Allotments		810.00	914.88	
Burial Fees		10,000.00	9,010.00	
CWAC & Lottery Grant		7,129.00	8,529.00	
Bank Interest		500.00	132.29	
CPH Income		2,000.00	2,460.40	
Mayor's Fund		0.00	5,146.30	
Other		0.00	1,195.01	
Total Receipts		231,836.00	255,075.14	
RESERVES				
Contingency		12,023.95		
Working capital		30,000.00		
Total Reserves		42,023.95		

Payments August 2017

A		B		C		D		E		BI		BJ		BK	
Chq No	Date	Min Book	To Whom Paid			Net Total	VAT	Total							
6															
186	01/08/2017	T5575	Bates Office Services Ltd			122.72		147.26	Stationery		24.54		147.26		
187	01/08/2017	T5579	Waterplus			22.15		22.15	Water - Ashton Drive				22.15		
188	01/08/2017	T5580	Berry's			200.00		240.00	Consultation - Gleeves' Yard		40.00		240.00		
189	01/08/2017	T5581	CHALC			105.00		105.00	Clr Training re allotments				105.00		
190	01/08/2017	T5582	Easy Life GM Ltd			127.55		153.07	Mower Service		25.52		153.07		
191	01/08/2017	T5583	Castle Park Arts Centre			57.00		57.00	Neighbourhood Plan meetings				57.00		
192	01/08/2017	T5584	Bates Office Services Ltd			25.73		30.88	Stationery		5.15		30.88		
193	04/08/2017	T5587	Gill Hesketh			195.00		195.00	Neighbourhood Plan - July 2017				195.00		
194	08/08/2017	T5588	Helping Hands			73.00		87.60	Bin Bag Holders		14.60		87.60		
195	08/08/2017	T5589	Hazel Catt			83.96		83.96	Expenses				83.96		
196	08/08/2017	T5590	Helsby & Longden			33.00		39.60	Self Storage bill adjustment		6.60		39.60		
197	08/08/2017	T5591	Rabbit Digital			120.00		120.00	Website Services July 17				120.00		
198	08/08/2017	T5592	J. Prescott			107.63		107.63	Bookkeeping				107.63		
199	01/08/2017	T5593	Waterplus			60.27		60.27	Water- Cemetry				60.27		
200	08/08/2017	T5596	Mid Cheshire Grnd M'nance			1,500.00		1,800.00	Hanging Baskets - Watering		300.00		1,800.00		
201	D/D	T5597	Canda Copying Ltd			97.16		116.59	Rental		19.43		116.59		
202	206886	T5597/8	Canda Copying Ltd			76.63		91.96	Copies		15.33		91.96		
203	206887	T5599	Lambdrake Ltd			10.22		12.26	Fuel Strimmer		2.04		12.26		
204	D/D	T5600	B&M Waste Services			64.90		77.88	Cemetry Bin Empty July 17		12.98		77.88		
205	206888	T5601	HE Catt			21.00		21.00	CWAC - Temp Licence Christmas Festival				21.00		
206	D/D	T5602	PSA Finance/Citroen			169.82		203.79	Van Lease Payment		33.97		203.79		
207	D/D	T5603	CWAC			425.00		510.00	Rent July		85.00		510.00		
208	206889	T5604	CWAC			111.55		111.55	Rates Office				111.55		
209	D/D	T5605	Co-operative Bank			1.50		1.50	Bank charge				1.50		
210	BACS	T5606	Salaries			3,737.18		3,737.18	Salary Month 5				3,737.18		
211	BACS	T5611	HMRC			996.60		996.60	PAYE & NIC Month 5				996.60		
212	BACS	T5612	Cheshire Pensions			679.00		679.00	Pension Month 5				679.00		
213	206890	T5615	R. Gleave & Sons Ltd			14.24		17.09	Grass Seed - Cemetry		2.85		17.09		
214	206891	T5616	CHALC			150.00		150.00	Councillor training - Social Media				150.00		
215	D/D	T5617	Prism			97.57		117.08	Telephone		19.51		117.08		
216	206892	T5618	Castle Park Arts Centre			2,850.00		2,850.00	Grant				2,850.00		
217	206893	T5619	Mid Cheshire Grnd M'nance			170.00		204.00	Phone Box Bases		34.00		204.00		
218	206894	T5620	Mid Cheshire Grnd M'nance			250.00		300.00	London Rd Hedge		50.00		300.00		
219	D/D	T5622	Scottish Power			9.00		9.00	Cemetry August 17				9.00		
220	D/D	T5623	Prism			202.73		243.28	IT Services		40.55		243.28		
221	D/D	T5613	Helsby & Longden			76.50		91.80	Storage August		15.30		91.80		
222	206895	T5585	Petty Cash			20.70		20.70	Tea and Coffee				20.70		
223	206895	T5586	Petty Cash			1.00		1.00	Milk				1.00		
224	206896	T5624	James Hutchinson			130.00		130.00	Neighbourhood Plan IT support				130.00		
525			Total			13,195.31		13,942.68			747.37		13,942.68		

Receipts August 2017

Voucher No	Date	Description	Allotments	Burial Fees	Bank Interest	CPH Income	Walk Book Sales	Rent of Field	Other	Total
T2420	17/08/2017	Allotment Fee - 8	35.00							35.00
T2421	17/08/2017	Walks Book					1.00			1.00
T2432	08/08/2017	CWAC Room Hire 160				47.50				47.50
T2433	08/08/2017	CWAC Room Hire 186				40.00				40.00
T2434	08/08/2017	CWAC Room Hire 188				30.00				30.00
T2435	17/08/2017	Blackwell's Stonecraft		65.00						65.00
T2436	17/08/2017	DT Turner		550.00						550.00
T2437	15/08/2017	CWAC Room Hire 150-160				72.50				72.50
T2440	24/08/2017	DT Turner		1,420.00						1,420.00
T2441	24/08/2017	Blackwell's Stonecraft		65.00						65.00
T2443	24/08/2017	Dignity Funerals		470.00						470.00
T2445	29/08/2017	Cresswell House Funeral Home		950.00						950.00
T2444	29/08/2017	CWAC - Rates refund							111.55	111.55
T2438	30/08/2017	Walks Book					2.00			2.00
T2439	30/08/2017	Walks Book					2.00			2.00
T2442	30/08/2017	Walks Book					2.00			2.00
T2447	09/08/2017	Bank of Scotland			24.78					24.78
T2448	11/08/2017	V Pavlov Circus Gmd Payment						600.00		600.00
		Total	35.00	3,520.00	24.78	190.00	7.00	600.00	111.55	4,488.33