

Financial Management Report – 24 September 2018

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 August 2018 – Summary

2019-19	Budget	1 Qtr	July	Aug	Total	Balance
			2018	2018		
Environment	10,000.00	1,143.34	42.75	453.85	1,639.94	8,360.06
Community	73,600.00	6,914.41	2,971.06	6,384.17	16,269.64	57,330.36
Cemetery	7,400.00	1,807.20	166.71	968.49	2,942.40	4,457.60
Events	16,000.00	304.89	62.50	625.99	993.38	15,006.62
P&P	129,854.00	26,839.06	7,089.84	7,473.67	41,402.57	88,451.43
Capital/projects	88,300	52,367.14	165.00	105.00	52,637.14	35,662.86
VAT		9,573.76	820.44	1,718.31	12,112.51	-12,112.51
Total Payments	326,954	98,949.80	11,318.30	17,729.48	127,997.58	198,956.42
Total Receipts	291,726	239,932.53	3,060.35	27,066.13	270,059.01	-21,666.99

Key observations:

Receipts:

- The VAT refund for 2017-18 has been received - £20,344.03.
- CWAC have refunded the costs of the reception staff for Qtr1 - £ 4,091.60

Payments:

- Payment has been made for the Silhouettes - £500.
- Second instalment of payment for the War Memorial professional adviser - £ 2,795.07
- Payment to Land Registry of £144 for up-to-date documents to support FIT application.

Other Income - £4,181.50

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

Voucher No	Date	Description	Other
T2548	13/04/2018	Radar Keys - Cemetery	4.00
T2549	13/04/2018	Allotment Fee - 3A plus NAA sub	5.00
T2550	13/04/2018	Allotment Fee - 1 plus NAA sub	5.00
T2551	13/04/2018	FoW coach fee walk 22	6.50
T2552	13/04/2018	Allotment Fee - 14 plus NAA sub	5.00
T2553	13/04/2018	Allotment Fee - 4 plus NAA sub	5.00
T2554	13/04/2018	Allotment Fee - 3 plus NAA sub	5.00
T2555	13/04/2018	Allotment Fee - 16 plus NAA sub	5.00
T2557	13/04/2018	CWAC Reception Costs	3,900.00
T2558	27/04/2018	Allotment Fee - 6B plus NAA sub	5.00
T2559	27/04/2018	Allotment Fee - 12 plus NAA sub	5.00
T2560	27/04/2018	Allotment Fee - 17 plus NAA sub	5.00
T2561	27/04/2018	Allotment Fee - 8 plus NAA sub	5.00
T2565	27/04/2018	Allotment Fee - 5 plus NAA sub	5.00
T2567	01/05/2018	Allotment Fee - 10 plus NAA sub	5.00
T2568	02/05/2018	Allotment Fee - 7 plus NAA sub	5.00
T2568	02/05/2018	Allotment Fee - 2 plus NAA sub	5.00
T2570	02/05/2018	Allotment Fee - 9 plus NAA sub	5.00

T2571	02/05/2018	Allotment Fee - 4 plus NAA sub	5.00
T2572	02/05/2018	Allotment Fee - 1 plus NAA sub	5.00
T2575	02/05/2018	Allotment Fee - 15 plus NAA sub	5.00
T2576	02/05/2018	Allotment Fee - 7 plus NAA sub	5.00
T2580	14/05/2018	Eventbrite - Coach Fares FoW	141.00
T2581	08/05/2018	Allotment Fee - 11 plus NAA sub	5.00
T2595	31/05/2018	Allotment Fee - 6 plus NAA sub	5.00
T2587	01/06/2018	Allotment Fee - 2 plus NAA sub	5.00
T2594	08/06/2018	Allotment Fee - 8 plus NAA sub	5.00
T2606	26/06/2018	Allotment Fee - 5 plus NAA sub	5.00
T2598	04/07/2018	Red Lion Bowling Club Rent	5.00
T2602	04/07/2018	Allotment Fee - 6A plus NAA sub	5.00
T2616	01/08/2018	CWAC - Reception Cost	4,091.60
			£8,273.10

Bank Reconciliation

Bank Accounts	
Bank of Scotland	201639.48
Co-operative Instant Access	120070.39
Co-operative Directplus	74094.66
Less unrepresented cheques	-216.10
Plus uncleared receipts	126.00
	£395,714.43

Bank Reconciliation	30/08/2018
Balance b/f	253653.00
Plus Receipts	270059.01
Less Payments	-127997.58
Balance c/f	£395,714.43

Budget

Month:

Aug-18

Payments	Budget 2018/2019	Actual (to date)	Balance of Budget
Environment			
1. Maintenance	10,000	1,639.94	8,360.06
3. Tree Planting	0	0.00	0.00
Other	0	0.00	0.00
Environment Total	10,000	1,639.94	8,360.06
Community			
1. Maintenance	16,000	9,290.48	6,709.52
2. H&S	100	28.90	71.10
4. Street Furniture	1,500	0.00	1,500.00
5. Rent and Rates	1,500	1,164.79	335.21
6. Xmas Lights	2,500	0.00	2,500.00
Over 70's	12,000	0.00	12,000.00
War Memorial	40,000	5,785.47	34,214.53
Community Total	73,600	16,269.64	57,330.36
Cemetery			
Rents, Rates & Services	6,000	1,675.63	4,324.37
Maintenance	1,400	1,266.77	133.23
Cemetery Total	7,400	2,942.40	4,457.60
Promoting Frodsham	3,450	500.00	2,950.00
Town Meetings	500	60.00	440.00
Festival of Walks	1,000	246.48	753.52
Remembrance Service	300	0.00	300.00
Christmas Festival	8,000	54.99	7,945.01
NY Eve	2,000	0.00	2,000.00
Sponsorship Fund	750	131.91	618.09
Events Total	16,000	993.38	15,006.62
P&P			
1. Advert	100	0.00	100.00
2. Rent/Service	14,000	3,521.57	10,478.43
Rates	9,000	600.00	8,400.00
3. Charges			
Bank	25	0.00	25.00
Audit	1,500	756.00	744.00
Insurance	2,300	2,141.92	158.08
4. Office Costs			
Postage	200	4.72	195.28
Stationery	1,000	416.41	583.59
Subs	2,000	1,857.54	142.46
Tel/ICT	4,000	1,582.76	2,417.24
5. Comms			
Website/Podcasts	2,000	600.00	1,400.00
Pub Cons	500	0.00	500.00
6. Chairman's Allowance	1,000	1.87	998.13

7. Training & Expenses				
	Staff	1,250	727.86	522.14
	Council	400	145.00	255.00
9. Van, Fuel and Insurance		1,500	230.74	1,269.26
10. Salaries				
	Staff	67,579	28,108.91	39,470.09
	Regalia	7,500	0.00	7,500.00
11. Grants		12,000	0.00	12,000.00
12. Bookkeeping		2,000	707.27	1,292.73
P&P Total		129,854	41,402.57	88,451.43

CAPITAL				
EARMARKED CAPITAL PROJECTS				
	Play Areas	36,000	35,795.00	205.00
	Van purchase	0	0.00	0.00
	Infrastructure and Street Scene	1,000	0.00	1,000.00
	Xmas Lights	5,000	0.00	5,000.00
	IT	1,000	0.00	1,000.00
	Burial Ground	15,000	0.00	15,000.00

PROJECTS				
	Neighbourhood Plan	3,000	1,080.00	1,920.00
	Elections	5,500	3,962.14	1,537.86
	FYA	8,000	10,000.00	-2,000.00
	WW1	1,800	1,800.00	0.00
	Community Safety	12,000	0.00	12,000.00

CAPITAL PROGRAMME	88,300	52,637.14	35,662.86
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VAT		12,112.51	-12,112.51
Total Payments	325,154	127,997.58	209,268.93

Receipts			
	Precept	215,033	215,033.00
	Allotments	810	837.46
	Burial Fees	15,000	6,390.00
	CWAC & Lottery Grant	4,753	4,753.00
	Bank Interest	250	278.42
	CPH Income	3,000	4,050.00
	Walk Book Sales	0	5.00
	Rent of Field	600	300.00
	Ear-marked Resve Play Area	36,000	0.00
	Grants	0	9,795.00
	Other	16,280	8,273.10
	VAT	0	20,344.03
	Total Receipts	291,726	270,059.01

RESERVES		
	Contingency	15,000.00
	Working capital	30,000.00
	Total Reserves	45,000.00

Payments August 18

A		B		C		D		E		BH		BI		BJ	
Chq No	Date	Min Book	To Whom Paid			Net Total	VAT	Total					Total		
5	BACS	02/08/2018	T6039	SLCC	Conference Fee	25.00		25.00							25.00
151	BACS	02/08/2018	T6061	Southern Office Interiors	Replacement part for Office chair	45.00		45.00	9.00						54.00
152	BACS	03/08/2018	T6062	Waterplus	Water - Ashton Drive	51.65		51.65							51.65
153	BACS	08/08/2018	T6066	Lowther Forestry Group Ltd	Cemetery Brash Clear	75.00		75.00	15.00						90.00
154	BACS	08/08/2018	T6067	Lowther Forestry Group Ltd	Grounds Maintenance	2,690.81		2,690.81	538.16						3,228.97
155	BACS	08/08/2018	T6068	Lowther Forestry Group Ltd	Hedge Trim Fluin Lane	192.00		192.00	38.40						230.40
156	BACS	08/08/2018	T6069	Rabbit Digital	Website July 18	120.00		120.00							120.00
157	STO	07/08/2018	T6070	Gill Hesketh	Neighbourhood Plan Work	105.00		105.00							105.00
158	BACS	07/08/2018	T6071	J. Prescott	Bookkeeping	102.38		102.38							102.38
159	BACS	07/08/2018	T6072	CHALC	Training Course - Cllr J Critchley	35.00		35.00							35.00
160	BACS	02/08/2018	T6073	SLCC	Conference Fee	25.00		25.00							25.00
161	BACS	02/08/2018	T6074	SLCC	Training Course - Cllr J Critchley	75.00		75.00							75.00
162	BACS	02/08/2018	T6075	St Laurence PCC	Hall Hire	60.00		60.00							60.00
163	207140	02/08/2018	T6076	CWAC	Office Rent August 18	425.00		425.00	85.00						510.00
164	DD	01/08/2018	T6077	CWAC	Office Rates	120.00		120.00							120.00
165	DD	01/08/2018	T6078	Norley Village News	Festival of Walks Advert	11.00		11.00							11.00
166	207145	09/08/2018	T6079	SLCC	Staff Training - H. Catt	10.00		10.00	2.00						12.00
167	207144	09/08/2018	T6080	Lloyd Evans Prichard Ltd	War Memorial - professional services	2,795.07		2,795.07	559.01						3,354.08
168	207146	09/08/2018	T6081	H. Catt	Expenses	68.17		68.17							68.17
169	BACS	13/08/2018	T6082	Salaries	Salary Month 5	3,938.32		3,938.32							3,938.32
170	BACS	15/08/2018	T6087	HMRC	PAYE & NIC Month 5	817.44		817.44							817.44
175	BACS	15/08/2018	T6088	Cheshire Pensions	Pensions Month 5	876.81		876.81							876.81
176	BACS	15/08/2018	T6089	Northwich Town Council	Watering Hanging Baskets July 18	1,470.00		1,470.00	294.00						1,764.00
177	BACS	08/08/2018	T6090	Will to Work	Notice Board/Bench Repair/Planters	145.00		145.00							145.00
178	207143	09/08/2018	T6091	Easy Life GM Ltd	Tool Maintenance	134.19		134.19	26.84						161.03
179	BACS	13/08/2018	T6092	L. Kenny	Expenses	68.93		68.93	3.02						71.95
180	BACS	13/08/2018	T6093	B&M Waste Services	Cemetery Bin Empty July 18	75.70		75.70	15.14						90.84
181	DD	20/08/2018	T6094	Total Home Solutions	Wasp Nest Ashton Dr Allotment	60.00		60.00							60.00
182	BACS	02/08/2018	T6095	Hurst Joinery Ltd	Rotunda Door repair	72.00		72.00	14.40						86.40
183	BACS	07/08/2018	T6097	Applegreen t/a Petrogas	Fuel Strimmer	18.97		18.97	3.79						22.76
184	DD	19/08/2018	T6098	Royal British Legion	Silhouettes	500.00		500.00							500.00
185	207139	02/08/2018	T6103	Canda Copying Ltd	Rental	97.16		97.16	19.43						116.59
186	DD	07/08/2018	T6105	Scottish Power	Cemetery August 18	11.00		11.00							11.00
187	DD	01/08/2018	T6106	Prism	Telephone	96.59		96.59	19.32						115.91
188	DD	01/08/2018	T6109	Helsby & Longden	Storage August	76.50		76.50	15.30						91.80
189	STO	13/08/2018	T6101	Prism	Telephone	96.75		96.75	19.35						116.10
190	DD	27/08/2018	T6109	Prism	IT Services	205.73		205.73	41.15						246.88
191	DD	28/08/2018	T6102	Land Registry	Application charges - 17/8/18	144.00		144.00							144.00
192	DD	22/08/2018	T6102	Miss Dodd	Return of Wedding Deposit	75.00		75.00							75.00
193	207138	23/08/2018	T6141	Miss Dodd											
194				TOTAL		16,011.17		16,011.17	1,718.31				1,718.31		17,729.48

Receipts August 18

Voucher No	Date	Description	Burial Fees	Bank Interest	CPH Income	Walk Book Sales	Other	VAT Refund	Total
T2616	01/08/2018	CWAC - Reception Cost					4,091.60		4,091.60
T2617	08/08/2018	CWAC - Room Hire 256/262			247.50				247.50
T2620	08/08/2018	P. Roberts & Son	80.00						80.00
T2621	09/08/2018	Dignity Funerals Ltd	800.00						800.00
T2622	09/08/2018	Walks Booklets				5.00			5.00
T2624	16/08/2018	CWAC - Room Hire 240/257			125.00				125.00
T2625	13/08/2018	Cheshire East - Room Hire 260			62.00				62.00
T2626	28/08/2018	Dignity Funerals Ltd	80.00						80.00
T2627	28/08/2018	Rigby's Funeral Directors	670.00						670.00
T2628	28/08/2018	Dignity Funerals Ltd	370.00						370.00
T2629	28/08/2018	Buckley Memorials Ltd	65.00						65.00
T2631	28/08/2018	CWAC - Room Hire 255/258/264			126.00				126.00
T2632	10/08/2018	HMRC - VAT Refund 2017/18						20,344.03	20,344.03
		TOTAL	2,065.00	0.00	560.50	5.00	4,091.60	20,344.03	27,066.13