

Detailed Income & Expenditure by Budget Heading 01/01/2023

Month No: 9

Cost Centre Report

	Actual Current	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
100 Policy Process & Revenue								
1076 Precept	0	175,000	175,000	0			100.0%	
1090 Bank Interest received	0	556	100	(456)			556.1%	
1430 Income - Rent	1	11	0	(11)			0.0%	
1890 Income not in use	0	895	1,300	405			68.8%	
1990 Income - Other	4,017	4,017	0	(4,017)			0.0%	
9000 Income - Reception Services (C	0	4,372	18,000	13,628			24.3%	
9010 Grants Received	0	9,880	0	(9,880)			0.0%	
Policy Process & Revenue :- Income	4,018	194,731	194,400	(331)			100.2%	0
4000 Staff Salaries (net)	7,409	55,154	60,000	4,846		4,846	91.9%	
4030 PAYE and NI	2,851	13,371	15,000	1,629		1,629	89.1%	
4040 Pension	1,903	14,693	15,000	307		307	98.0%	
4050 Mileage & Benefits - Staff	0	392	0	(392)		(392)	0.0%	
4060 Expenses - Staff	157	224	0	(224)		(224)	0.0%	
4070 Training - Staff	0	899	1,200	301		301	75.0%	
4090 Training - Councillor	25	25	1,000	975		975	2.5%	
4120 Audit Fees	350	(195)	1,500	1,695		1,695	(13.0%)	
4130 Professional Fees	0	285	2,000	1,715		1,715	14.3%	
4140 Subscriptions & Memberships	40	2,149	2,000	(149)		(149)	107.5%	
4150 Insurance	0	2,726	3,000	274		274	90.9%	
4160 Stationery	78	206	300	94		94	68.7%	
4170 Postage	6	531	100	(431)		(431)	531.3%	
4180 Telephone & Broadband	111	715	2,000	1,285		1,285	35.7%	
4190 Photocopier	0	461	720	259		259	64.0%	
4200 Website	120	960	1,500	540		540	64.0%	
4210 IT	284	3,134	4,750	1,616		1,616	66.0%	
4211 IT archives	0	65	0	(65)		(65)	0.0%	
4212 Office Equipment	0	321	0	(321)		(321)	0.0%	
4220 Grants (Permitted) paid	3,443	4,005	10,000	5,995		5,995	40.0%	
4240 Rent	0	3,185	5,400	2,215		2,215	59.0%	
4250 Rates & Water	0	706	1,500	794		794	47.1%	
4270 Advertising	0	0	100	100		100	0.0%	
4400 Health & Safety	0	1,745	0	(1,745)		(1,745)	0.0%	
4430 Not in use	0	60	0	(60)		(60)	0.0%	
4511 Storage Facility	77	704	1,000	296		296	70.4%	
4513 Over 70s	2,895	3,342	15,000	11,658		11,658	22.3%	
4514 Winter Gritting	0	0	1,000	1,000		1,000	0.0%	
4516 War Memorial Maintenance	0	198	1,000	802		802	19.8%	
4517 CCTV	0	4,746	4,500	(246)		(246)	105.5%	
4519 Frodsham Youth Association	0	15,000	15,000	0		0	100.0%	

Detailed Income & Expenditure by Budget Heading 01/01/2023

Month No: 9

Cost Centre Report

	Actual Current	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4600 Utilities	0	36	0	(36)		(36)	0.0%	
4613 Neighbourhood Plan	593	7,463	3,000	(4,463)		(4,463)	248.8%	
4810 Elections	0	0	5,000	5,000		5,000	0.0%	
4823 Room hire	0	280	2,000	1,720		1,720	14.0%	
4830 Civic Costs	0	171	0	(171)		(171)	0.0%	
4853 Room hire	0	170	0	(170)		(170)	0.0%	
4990 Sundries	0	285	0	(285)		(285)	0.0%	
8000 Town Clock	0	(692)	1,000	1,692		1,692	(69.2%)	
8010 DEC Ukraine Appeal	0	5,000	0	(5,000)		(5,000)	0.0%	
Policy Process & Revenue :- Indirect Expenditure	20,341	142,520	175,570	33,050	0	33,050	81.2%	0
Net Income over Expenditure	(16,323)	52,211	18,830	(33,381)				
<u>101 Civic & Democratic</u>								
4080 Chairman's Allowance	0	80	1,000	920		920	8.0%	
4090 Training - Councillor	0	25	0	(25)		(25)	0.0%	
4220 Grants (Permitted) paid	0	1,000	0	(1,000)		(1,000)	0.0%	
4260 Public Consultations	0	0	900	900		900	0.0%	
Civic & Democratic :- Indirect Expenditure	0	1,105	1,900	795	0	795	58.2%	0
Net Expenditure	0	(1,105)	(1,900)	(795)				
<u>105 Office Costs</u>								
1990 Income - Other	0	264	0	(264)			0.0%	
Office Costs :- Income	0	264	0	(264)				0
4070 Training - Staff	0	40	0	(40)		(40)	0.0%	
4180 Telephone & Broadband	0	443	0	(443)		(443)	0.0%	
4210 IT	896	1,180	0	(1,180)		(1,180)	0.0%	
4212 Office Equipment	0	302	0	(302)		(302)	0.0%	
4240 Rent	425	850	0	(850)		(850)	0.0%	
4250 Rates & Water	125	250	0	(250)		(250)	0.0%	
Office Costs :- Indirect Expenditure	1,446	3,065	0	(3,065)	0	(3,065)		0
Net Income over Expenditure	(1,446)	(2,801)	0	2,801				
<u>110 Community</u>								
1410 Allotment Income	0	45	0	(45)			0.0%	
1411 Income - Ship Street Funding	49,455	49,455	0	(49,455)			0.0%	
Community :- Income	49,455	49,500	0	(49,500)				0

Detailed Income & Expenditure by Budget Heading 01/01/2023

Month No: 9

Cost Centre Report

	Actual Current	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4440 War Memorial	0	2,175	0	(2,175)		(2,175)	0.0%	
Community :- Indirect Expenditure	0	2,175	0	(2,175)	0	(2,175)		0
Net Income over Expenditure	49,455	47,325	0	(47,325)				
130 Cemetery								
1300 Burial Fees Income	440	20,750	18,000	(2,750)			115.3%	
1301 Memorial Income	0	1,145	2,000	855			57.3%	
Cemetery :- Income	440	21,895	20,000	(1,895)			109.5%	0
4210 IT	0	85	500	415		415	17.0%	
4250 Rates & Water	0	1,490	1,450	(40)		(40)	102.8%	
4320 Maintenance	0	1,148	2,000	852		852	57.4%	
4550 Plaques & Memorials	0	259	500	241		241	51.8%	
4560 Waste Removal	95	818	1,080	262		262	75.8%	
4600 Utilities	65	1,077	1,000	(77)		(77)	107.7%	
4900 Cemetery EMR	0	0	20,000	20,000		20,000	0.0%	
4990 Sundries	0	209	0	(209)		(209)	0.0%	
Cemetery :- Indirect Expenditure	160	5,086	26,530	21,444	0	21,444	19.2%	0
Net Income over Expenditure	280	16,809	(6,530)	(23,339)				
6001 less Transfer to EMR	0	20,000						
Movement to/(from) Gen Reserve	280	(3,191)						
135 Allotments								
1410 Allotment Income	0	189	0	(189)			0.0%	
Allotments :- Income	0	189	0	(189)				0
4140 Subscriptions & Memberships	0	55	0	(55)		(55)	0.0%	
4250 Rates & Water	0	9	0	(9)		(9)	0.0%	
4515 not in use	0	100	1,000	900		900	10.0%	
4600 Utilities	0	8	0	(8)		(8)	0.0%	
Allotments :- Indirect Expenditure	0	172	1,000	828	0	828	17.2%	0
Net Income over Expenditure	0	17	(1,000)	(1,017)				
140 Events								
4320 Maintenance	0	410	0	(410)		(410)	0.0%	
4700 Town Meetings	0	0	200	200		200	0.0%	
4710 Festival of Walks	13	1,360	1,500	140		140	90.7%	
4720 Remembrance Day	0	0	500	500		500	0.0%	

Detailed Income & Expenditure by Budget Heading 01/01/2023

Month No: 9

Cost Centre Report

	Actual Current	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4722 Halloween	0	1,686	1,000	(686)		(686)	168.6%	
4730 Christmas Festival	0	10,095	10,000	(95)		(95)	101.0%	
4740 NY Eve	0	0	2,000	2,000		2,000	0.0%	
4758 Bonfire Night	0	0	2,000	2,000		2,000	0.0%	
4759 Platinum Jubilee	0	3,505	6,500	2,995		2,995	53.9%	
4823 Room hire	0	92	0	(92)		(92)	0.0%	
Events :- Indirect Expenditure	13	17,148	23,700	6,552	0	6,552	72.4%	0
Net Expenditure	(13)	(17,148)	(23,700)	(6,552)				
<u>160 Projects</u>								
4130 Professional Fees	0	6,873	0	(6,873)		(6,873)	0.0%	
Projects :- Indirect Expenditure	0	6,873	0	(6,873)	0	(6,873)		0
Net Expenditure	0	(6,873)	0	6,873				
<u>170 Amenities</u>								
2021 Grounds Maintenance SLA	3,008	26,247	40,000	13,753		13,753	65.6%	
4240 Rent	0	1,100	0	(1,100)		(1,100)	0.0%	
4280 Infrastructure & Street Scene	0	1,384	0	(1,384)		(1,384)	0.0%	
4320 Maintenance	0	687	0	(687)		(687)	0.0%	
4400 Health & Safety	0	805	0	(805)		(805)	0.0%	
4420 Xmas Lights	12,926	12,926	0	(12,926)		(12,926)	0.0%	
4760 Play areas add works	0	1,015	0	(1,015)		(1,015)	0.0%	
4803 Play Area repairs/refurb	0	4,739	20,000	15,261		15,261	23.7%	
4804 Tree Works	0	180	3,000	2,820		2,820	6.0%	
4805 Hob Hey Wood	49	1,449	5,000	3,551		3,551	29.0%	
4806 Defibrillator Maintenance	50	416	2,000	1,584		1,584	20.8%	
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	1,100	1,100		1,100	0.0%	
4811 Street Furniture	0	1,560	2,000	440		440	78.0%	
4812 Xmas Light Bulbs	0	748	750	2		2	99.7%	
4813 Additional grounds maint	0	21	2,000	1,979		1,979	1.0%	
4814 Manley Road Copse	0	0	2,000	2,000		2,000	0.0%	
4815 Marshlands	0	450	2,000	1,550		1,550	22.5%	
4991 Memorial Path	0	6,487	90,000	83,513		83,513	7.2%	
4999 Ship Street Play Area	910	60,769	150,000	89,231		89,231	40.5%	
5000 Annual RoSPA	0	0	350	350		350	0.0%	
Amenities :- Indirect Expenditure	16,943	120,982	332,300	211,318	0	211,318	36.4%	0
Net Expenditure	(16,943)	(120,982)	(332,300)	(211,318)				

Detailed Income & Expenditure by Budget Heading 01/01/2023

Month No: 9

Cost Centre Report

	Actual Current	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Grand Totals:- Income	53,913	266,580	214,400	(52,180)			124.3%	
Expenditure	38,903	299,128	561,000	261,872	0	261,872	53.3%	
Net Income over Expenditure	<u>15,010</u>	<u>(32,548)</u>	<u>(346,600)</u>	<u>(314,052)</u>				
less Transfer to EMR	0	20,000						
Movement to/(from) Gen Reserve	<u>15,010</u>	<u>(52,548)</u>						

Receipts for Month 9

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>
Balance Brought Fwd :		92,622.07					92,622.07	
T3300	Banked 08/12/2022	49,455.00						
T3300	Green Gates Community Project	49,455.00			1411	110	49,455.00	Play equipment Green Gates
	Banked 19/12/2022	1.00						
	Frodsham Community Association	1.00			1430	100	1.00	FCA Rent
T3299	Banked 23/12/2022	440.00						
T3299	Interment fees	440.00			1300	130	440.00	Interment - cremated remains
T3303	Banked 23/12/2022	4,017.40						
T3303	Co-Operative Bank	4,017.40			1990	100	4,017.40	Invoice fraud partial refund
Total Receipts for Month		53,913.40	0.00	0.00			53,913.40	
Cashbook Totals		146,535.47	0.00	0.00			146,535.47	

Payments for Month 9

Nominal Ledger

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
01/12/2022	CWAC	DD	510.00		85.00	4240	105	425.00	CWAC December 2022
01/12/2022	Staff Expenses	207493	156.60			4060	100	156.60	Staff Expenses
01/12/2022	Scottish Power	DD	36.00		1.71	4600	130	34.29	Scottish Power
01/12/2022	CWAC	DD	125.00			4250	105	125.00	CWAC
05/12/2022	CHALC	207463	25.00			4090	100	25.00	CHALC Induction training
05/12/2022	Rural Market Town Group	207464	48.00		8.00	4140	100	40.00	Rural Market Town Group Member
05/12/2022	KDE	207465	2,940.94		490.16	4420	170	2,450.78	Xmas works+replacement lights
05/12/2022	Bates Office Services Ltd	207467	94.03		15.67	4160	100	78.36	Bates Office Services Ltd
05/12/2022	Frodsham Community Association	207468	13.00			4710	140	13.00	Frodsham CA - room hire
05/12/2022	Rabbit Digital	207469	120.00			4200	100	120.00	Rabbit Digital
06/12/2022	Prism Ltd	BACS	1,075.36		179.23	4210	105	896.13	Prism Ltd - new laptop
12/12/2022	JDH Business Services	207480	420.00		70.00	4120	100	350.00	JDH Business Services Interim
12/12/2022	LITE	207481	12,570.00		2,095.00	4420	170	10,475.00	LITE Church St trees
12/12/2022	Northwich Town Council	207484	58.80		9.80	4805	170	49.00	Northwich cut & drop meadow
12/12/2022	Stephenson Halliday	207482	642.00		107.00	4999	170	535.00	Stephenson Halliday Oct Prof f
12/12/2022	H & L Self Storage Ltd	207485	91.80		15.30	4511	100	76.50	H & L Self Storage Ltd
12/12/2022	Stephenson Halliday	207486	450.00		75.00	4999	170	375.00	Stephenson Halliday
12/12/2022	Til Death Bakery	207483	-211.50			4731	140	-211.50	Til Death Bakery
13/12/2022	Chris Burrows	207487	200.00			4220	100	200.00	Grant 1 Infrodsham.uk Website
13/12/2022	Climate Action Frodsham	207488	732.00			4220	100	732.00	Grant2 Climate Action Frodsham
13/12/2022	Halton & Frodsham Harriers	207489	800.00			4220	100	800.00	Halton & Frodsham Harriers
13/12/2022	The Zodiac Musical Theatre	207490	500.00			4220	100	500.00	Grant 3 Zodiac Musical Theatre
13/12/2022	One Voice Community Choir	207491	594.00			4220	100	594.00	One Voice Community Choir
13/12/2022	Frodsham WI	207492	617.00			4220	100	617.00	Grant Frodsham WI
14/12/2022	B & M Waste Services	DD	113.62		18.94	4560	130	94.68	B & M Waste Services
14/12/2022	HE Coward Ltd	207470	810.00			4513	100	810.00	HE Coward Ltd
14/12/2022	G Hesketh	207471	592.50			4613	100	592.50	G Hesketh
15/12/2022	Salaries & Wages	CHQS	7,408.70			4000	100	7,408.70	Salaries & Wages Month 9
15/12/2022	HMRC	207476	2,851.37			4030	100	2,851.37	HMRC
15/12/2022	Cheshire Pensions	207477	1,903.28			4040	100	1,903.28	Cheshire Pensions
15/12/2022	N Hughes	207478	120.00			4513	100	120.00	N Hughes. Over 70's Vouchers
15/12/2022	Northwich Town Council	207479	3,610.00		601.67	2021	170	3,008.33	Northwich Town Council Nov SLA
20/12/2022	Til Death Bakery	207483	211.50			4731	140	211.50	Christmas Cakes for Care Homes
20/12/2022	Waterplus	DD	8.28			4600	130	8.28	Waterplus
21/12/2022	St Laurence Church	207495	345.00			4513	100	345.00	St Laurence Church
21/12/2022	HE Coward	207496	1,620.00			4513	100	1,620.00	HE Coward Over 70s vouchers
21/12/2022	Brady Corp. Ltd	207497	67.57		11.26	4806	170	50.36	Brady Corp. Ltd
						4170	100	5.95	Brady Corp. Ltd delivery

Payments for Month 9**Nominal Ledger**

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
24/12/2022	Waterplus	DD	22.64			4600	130	22.64	Waterplus Nov/Dec
28/12/2022	Prism Ltd	DD	340.94		56.82	4210	100	284.12	Prism Ltd
30/12/2022	Prism Ltd	DD	132.65		22.11	4180	100	110.54	Prism Ltd
Total Payments for Month			42,766.08	0.00	3,862.67			38,903.41	
Balance Carried Fwd			103,769.39						
Cashbook Totals			146,535.47	0.00	3,862.67			142,672.80	

Detailed Balance Sheet - Excluding Stock Movement**Month 9 Date 01/01/2023**

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
	<u>Current Assets</u>		
105	VAT Control A/c	28,557	
200	Current Bank A/c Directplus	103,769	
210	Investment A/c CCLA	228,317	
220	Instant Access A/c	25,300	
	Total Current Assets		385,944
	<u>Current Liabilities</u>		
520	Retentions	1,820	
	Total Current Liabilities		1,820
	Net Current Assets		384,124
	Total Assets less Current Liabilities		384,124
	<u>Represented by :-</u>		
300	Current Year Fund	(32,548)	
310	General Reserves	124,116	
320	EMR Cemetery	40,000	
324	EMR Memorial Path	90,000	
325	EMR CIL 2021-2021	2,358	
326	EMR CIL 2021-2022	10,198	
330	EMR Ship Street play area	150,000	
	Total Equity		384,124