



**Frodsham**  
TOWN COUNCIL

Finance Report  
As at 30<sup>th</sup> April 2023

**Detailed Balance Sheet - Excluding Stock Movement****Month 1 Date 10/05/2023**

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
	<u>Current Assets</u>		
105	VAT Control A/c	2,079	
200	Current Bank A/c Directplus	387,598	
210	Investment A/c CCLA	81,690	
220	Instant Access A/c	25,443	
	<b>Total Current Assets</b>		<b>496,810</b>
	<u>Current Liabilities</u>		
520	Retentions	1,820	
530	Deposits for Field	100	
	<b>Total Current Liabilities</b>		<b>1,920</b>
	<b>Net Current Assets</b>		<b>494,890</b>
	<b>Total Assets less Current Liabilities</b>		<b>494,890</b>
	<u>Represented by :-</u>		
300	Current Year Fund	345,760	
310	General Reserves	43,467	
330	EMR Ship Street play area	105,664	
	<b>Total Equity</b>		<b>494,890</b>

## Receipts for Month 1

## Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
<b>Balance Brought Fwd :</b>		<b>49,327.84</b>					<b>49,327.84</b>	
T3328	Banked: <b>12/04/2023</b>	<b>350,921.00</b>						
T3328	CWAC	350,921.00			1076	100	350,921.00	2023-2024
T3329	Banked: <b>12/04/2023</b>	<b>412.50</b>						
T3329	NP admin	412.50			1990	100	412.50	Overpayment T8276
T3377	Banked: <b>19/04/2023</b>	<b>1,990.00</b>						
T3377	J C Clarke	1,990.00			1300	130	1,990.00	T3377
T3321	Banked: <b>20/04/2023</b>	<b>600.00</b>						
T3321	Hopie Ltd	600.00			1430	100	600.00	Field rent
T3335	Banked: <b>27/04/2023</b>	<b>45.00</b>						
T3335	LR005	45.00			1410	170	45.00	Annual rent
T3336	Banked: <b>27/04/2023</b>	<b>45.00</b>						
T3336	LR004	45.00			1410	135	45.00	Annual rent
T3334	Banked: <b>28/04/2023</b>	<b>45.00</b>						
T3334	KW008	45.00			1410	135	45.00	Annual rent
<b>Total Receipts for Month</b>		<b>354,058.50</b>	<b>0.00</b>	<b>0.00</b>			<b>354,058.50</b>	
<b>Cashbook Totals</b>		<b>403,386.34</b>	<b>0.00</b>	<b>0.00</b>			<b>403,386.34</b>	

## Payments for Month 1

## Nominal Ledger Analysis

<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>
03/04/2023	CWAC	DD	510.00		85.00	4240	100	425.00	CPH rent M1
03/04/2023	Scottish Power	DD	36.00		6.00	4600	130	30.00	Cemetery building
03/04/2023	Prism Ltd	BACS	132.70		22.12	4180	100	110.58	Phone M1
03/04/2023	CWAC	DD	130.87			4250	100	130.87	CPH rates M1
03/04/2023	Rabbit Digital	BACS	120.00			4200	100	120.00	SLA M12
11/04/2023	Rabbit Digital	BACS	-120.00			4200	100	-120.00	SLA M12
18/04/2023	Employee #1	BACS	3,397.77			4000	100	3,397.77	M1
18/04/2023	Employee #2	BACS	467.84			4000	100	467.84	M1
18/04/2023	Employee #3	BACS	1,839.98			4000	100	1,839.98	M1
18/04/2023	HMRC	BACS	2,450.89			4030	100	2,450.89	M1
18/04/2023	Cheshire Pensions	BACS	1,775.80			4040	100	1,775.80	M1
18/04/2023	B & M Waste Services	DD	154.92		25.82	4560	130	129.10	2/03 - 28/03
18/04/2023	CHALC	BACS	1,510.87			4140	100	1,510.87	Affiliation fee
18/04/2023	DM Payroll Services	BACS	264.00			4130	100	264.00	Payroll services
18/04/2023	Rabbit Digital	BACS	120.00			4200	100	120.00	M12
18/04/2023	NP Admin	BACS	412.50			4613	100	412.50	NP Admin
19/04/2023	Hawk Publications Ltd	BACS	751.00		125.17	4710	140	625.83	2000 booklets & 100 posters
19/04/2023	Rabbit Digital	BACS	120.00			4200	100	120.00	SLA M11
19/04/2023	My Post Shop	BACS	60.09			4170	100	60.09	Stamps
19/04/2023	CWAC	BACS	747.00			4250	130	747.00	6 month rates
19/04/2023	Private & Industrial Cleaning	BACS	197.88		32.98	4213	100	164.90	5 week charge
19/04/2023	H & L Self Storage Ltd	BACS	91.80		15.30	4511	100	76.50	SLA M1
19/04/2023	Jo O'Donoghue	BACS	9.00			4170	100	9.00	New clr postage
19/04/2023	Robert Gleave and Sons	BACS	7.19			4514	100	7.19	1 x bag salt
19/04/2023	NALC	BACS	51.71		8.62	4070	100	43.09	Clerk training
20/04/2023	Waterplus	DD	6.93			4250	135	6.93	Water Ashton Drive
25/04/2023	Waterplus	BACS	26.92			4250	130	26.92	Water
25/04/2023	Prism Ltd	DD	514.82		85.80	4180	100	429.02	SLA M1
<b>Total Payments for Month</b>			15,788.48	0.00	406.81			15,381.67	
<b>Balance Carried Fwd</b>			387,597.86						
<b>Cashbook Totals</b>			403,386.34	0.00	406.81			402,979.53	

## Detailed Income &amp; Expenditure by Budget Heading 10/05/2023

Month No: 1

## Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>100 Establishment</u>								
1076 Precept	350,921	350,921	350,921	0			100.0%	
1090 Bank Interest received	418	418	100	(318)			418.2%	
1430 Income - Rent	600	600	0	(600)			0.0%	
1990 Income - Other	413	413	0	(413)			0.0%	
Establishment :- Income	<b>352,352</b>	<b>352,352</b>	<b>351,021</b>	<b>(1,331)</b>			<b>100.4%</b>	<b>0</b>
4000 Staff Salaries (net)	5,706	5,706	70,000	64,294		64,294	8.2%	
4030 PAYE and NI	2,451	2,451	12,463	10,012		10,012	19.7%	
4040 Pension	1,776	1,776	20,000	18,224		18,224	8.9%	
4070 Training - Staff	43	43	2,000	1,957		1,957	2.2%	
4120 Audit Fees	(1,190)	(1,190)	1,500	2,690		2,690	(79.3%)	
4130 Professional Fees	(1,236)	(1,236)	2,000	3,236		3,236	(61.8%)	
4140 Subscriptions & Memberships	1,511	1,511	2,200	689		689	68.7%	
4150 Insurance	387	387	3,000	2,613		2,613	12.9%	
4160 Stationery	0	0	300	300		300	0.0%	
4170 Postage	69	69	600	531		531	11.5%	
4180 Telephone & Broadband	540	540	1,000	460		460	54.0%	
4190 Photocopier	0	0	700	700		700	0.0%	
4200 Website	0	0	1,300	1,300		1,300	0.0%	
4210 IT	0	0	4,750	4,750		4,750	0.0%	
4213 Office Cleabning	(33)	(33)	0	33		33	0.0%	
4240 Rent	425	425	6,000	5,575		5,575	7.1%	
4250 Rates & Water	131	131	1,500	1,369		1,369	8.7%	
4270 Advertising	0	0	100	100		100	0.0%	
4400 Professional Fees H R	0	0	2,000	2,000		2,000	0.0%	
4511 Storage Facility	77	77	1,000	924		924	7.7%	
4514 Winter Gritting	7	7	1,000	993		993	0.7%	
4516 War Memorial Maintenance	0	0	1,000	1,000		1,000	0.0%	
4517 CCTV	0	0	4,750	4,750		4,750	0.0%	
4613 Neighbourhood Plan	413	413	3,000	2,588		2,588	13.8%	
8000 Town Clock	0	0	5,000	5,000		5,000	0.0%	
Establishment :- Indirect Expenditure	<b>11,075</b>	<b>11,075</b>	<b>147,163</b>	<b>136,088</b>	<b>0</b>	<b>136,088</b>	<b>7.5%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>341,276</b>	<b>341,276</b>	<b>203,858</b>	<b>(137,418)</b>				
<u>101 Civic &amp; Democratic</u>								
4080 Chairman's Allowance	0	0	500	500		500	0.0%	
4090 Training - Councillor	0	0	1,500	1,500		1,500	0.0%	
4260 Public Consultations	0	0	1,000	1,000		1,000	0.0%	
4810 Elections	0	0	7,246	7,246		7,246	0.0%	

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Month No: 1

## Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4823 Room hire RECODE 23/24	0	0	500	500		500	0.0%	
Civic & Democratic :- Indirect Expenditure	<b>0</b>	<b>0</b>	<b>10,746</b>	<b>10,746</b>	<b>0</b>	<b>10,746</b>	<b>0.0%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>0</b>	<b>0</b>	<b>(10,746)</b>	<b>(10,746)</b>				
<u>107 Discretionary Expenditure</u>								
4220 Grants (Permitted) paid	0	0	5,000	5,000		5,000	0.0%	
4513 Over 70s	0	0	18,000	18,000		18,000	0.0%	
4519 Frodsham Youth Association	0	0	15,000	15,000		15,000	0.0%	
4730 Christmas Festival	0	0	10,000	10,000		10,000	0.0%	
Discretionary Expenditure :- Indirect Expenditure	<b>0</b>	<b>0</b>	<b>48,000</b>	<b>48,000</b>	<b>0</b>	<b>48,000</b>	<b>0.0%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>0</b>	<b>0</b>	<b>(48,000)</b>	<b>(48,000)</b>				
<u>130 Cemetery</u>								
1300 Burial Fees Income	1,990	1,990	20,500	18,510			9.7%	
1301 Memorial Income	0	0	1,200	1,200			0.0%	
Cemetery :- Income	<b>1,990</b>	<b>1,990</b>	<b>21,700</b>	<b>19,710</b>			<b>9.2%</b>	<b>0</b>
4210 IT	0	0	500	500		500	0.0%	
4250 Rates & Water	747	747	1,490	743		743	50.1%	
4320 Maintenance	0	0	1,200	1,200		1,200	0.0%	
4550 Plaques & Memorials	0	0	500	500		500	0.0%	
4560 Waste Removal	0	0	1,080	1,080		1,080	0.0%	
4600 Utilities	(6)	(6)	1,200	1,206		1,206	(0.5%)	
Cemetery :- Indirect Expenditure	<b>741</b>	<b>741</b>	<b>5,970</b>	<b>5,229</b>	<b>0</b>	<b>5,229</b>	<b>12.4%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>1,249</b>	<b>1,249</b>	<b>15,730</b>	<b>14,481</b>				
<u>135 Allotments</u>								
1410 Allotment Income	90	90	1,300	1,210			6.9%	
Allotments :- Income	<b>90</b>	<b>90</b>	<b>1,300</b>	<b>1,210</b>			<b>6.9%</b>	<b>0</b>
4250 Rates & Water	7	7	0	(7)		(7)	0.0%	
4320 Maintenance	0	0	300	300		300	0.0%	
Allotments :- Indirect Expenditure	<b>7</b>	<b>7</b>	<b>300</b>	<b>293</b>	<b>0</b>	<b>293</b>	<b>2.3%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>83</b>	<b>83</b>	<b>1,000</b>	<b>917</b>				
<u>140 Events</u>								
4700 Town Meetings	0	0	200	200		200	0.0%	
4710 Festival of Walks	(98)	(98)	2,000	2,098		2,098	(4.9%)	

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Month No: 1

## Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4720 Remembrance Day	0	0	500	500		500	0.0%	
4722 Halloween	0	0	1,592	1,592		1,592	0.0%	
4723 Christmas Lights	0	0	2,000	2,000		2,000	0.0%	
4759 Royal Events-Plat Jub/Coron'n	0	0	5,000	5,000		5,000	0.0%	
Events :- Indirect Expenditure	<b>(98)</b>	<b>(98)</b>	<b>11,292</b>	<b>11,390</b>	<b>0</b>	<b>11,390</b>	<b>(0.9%)</b>	<b>0</b>
<b>Net Expenditure</b>	<b>98</b>	<b>98</b>	<b>(11,292)</b>	<b>(11,390)</b>				
<b>170 Amenities</b>								
1410 Allotment Income	45	45	0	(45)			0.0%	
Amenities :- Income	<b>45</b>	<b>45</b>	<b>0</b>	<b>(45)</b>				<b>0</b>
2021 Grounds Maintenance SLA	(3,008)	(3,008)	36,000	39,008		39,008	(8.4%)	
4802 Annual RoSPA	0	0	350	350		350	0.0%	
4803 Play Area repairs/refurb	0	0	10,000	10,000		10,000	0.0%	
4804 Tree Works	0	0	3,000	3,000		3,000	0.0%	
4805 Hob Hey Wood	0	0	2,000	2,000		2,000	0.0%	
4806 Defibrillator Maintenance	0	0	1,000	1,000		1,000	0.0%	
4809 Rent & Rates	0	0	1,100	1,100		1,100	0.0%	
4811 Street Furniture	0	0	1,000	1,000		1,000	0.0%	
4812 Xmas Light Bulbs	0	0	1,000	1,000		1,000	0.0%	
4813 Additional grounds maint	0	0	2,000	2,000		2,000	0.0%	
4814 Manley Road Copse	0	0	1,000	1,000		1,000	0.0%	
4815 Marshlands	0	0	2,000	2,000		2,000	0.0%	
4816 Active Travel Dev't Fund	0	0	30,000	30,000		30,000	0.0%	
4817 Climate Action	0	0	10,000	10,000		10,000	0.0%	
4818 Churchfields Safety Flooring	0	0	17,000	17,000		17,000	0.0%	
4819 Accessible Play Equipment	0	0	10,000	10,000		10,000	0.0%	
Amenities :- Indirect Expenditure	<b>(3,008)</b>	<b>(3,008)</b>	<b>127,450</b>	<b>130,458</b>	<b>0</b>	<b>130,458</b>	<b>(2.4%)</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>3,053</b>	<b>3,053</b>	<b>(127,450)</b>	<b>(130,503)</b>				
Grand Totals:- Income	<b>354,477</b>	<b>354,477</b>	<b>374,021</b>	<b>19,544</b>			<b>94.8%</b>	
Expenditure	<b>8,717</b>	<b>8,717</b>	<b>350,921</b>	<b>342,204</b>	<b>0</b>	<b>342,204</b>	<b>2.5%</b>	
<b>Net Income over Expenditure</b>	<b>345,760</b>	<b>345,760</b>	<b>23,100</b>	<b>(322,660)</b>				
<b>Movement to/(from) Gen Reserve</b>	<b>345,760</b>	<b>345,760</b>						