



Frodsham
TOWN COUNCIL

Finance Report

As at 30th June 2023

Prepared by: J O'Donoghue (Town Clerk)

Dated: 11th July 2023

Detailed Balance Sheet - Excluding Stock Movement**Month 3 Date 11/07/2023**

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
<i><u>Current Assets</u></i>			
105	VAT Control A/c	3,281	
200	Current Bank A/c Directplus	157,681	
210	Investment A/c CCLA	282,925	
220	Instant Access A/c	25,443	
Total Current Assets			469,330
<i><u>Current Liabilities</u></i>			
520	Retentions	1,820	
530	Deposits for Field	100	
Total Current Liabilities			1,920
Net Current Assets			467,410
Total Assets less Current Liabilities			467,410
<i><u>Represented by :-</u></i>			
300	Current Year Fund	318,280	
310	General Reserves	45,712	
324	EMR Memorial Path	(1,315)	
330	EMR Ship Street play area	104,734	
Total Equity			467,410

Detailed Income & Expenditure by Budget Heading 11/07/2023

Month No: 3

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	0	350,921	350,921	0			100.0%	
1090 Bank Interest received	973	1,391	100	(1,291)			1391.5%	
1091 CCLA Interest Income	0	262	0	(262)			0.0%	
1092 Transfer from Co-operative c/a	0	200,000	0	(200,000)			0.0%	
1430 Income - Rent	0	600	0	(600)			0.0%	
1990 Income - Other	6	419	0	(419)			0.0%	
Establishment :- Income	979	553,593	351,021	(202,572)			157.7%	0
4000 Staff Salaries (net)	3,721	13,201	70,000	56,799		56,799	18.9%	
4030 PAYE and NI	1,121	4,639	12,463	7,824		7,824	37.2%	
4040 Pension	1,382	4,539	20,000	15,461		15,461	22.7%	
4070 Training - Staff	100	455	2,000	1,545		1,545	22.8%	
4080 Chairman's Allowance	30	30	0	(30)		(30)	0.0%	
4090 Training - Councillor	55	55	0	(55)		(55)	0.0%	
4110 Bank Charges	0	25	0	(25)		(25)	0.0%	
4120 Audit Fees	0	(1,190)	1,500	2,690		2,690	(79.3%)	
4130 Professional Fees	788	176	2,000	1,824		1,824	8.8%	
4140 Subscriptions & Memberships	135	2,135	2,200	65		65	97.0%	
4150 Insurance	0	3,086	3,000	(86)		(86)	102.9%	
4160 Stationery	138	138	300	162		162	46.1%	
4170 Postage	0	69	600	531		531	11.5%	
4180 Telephone & Broadband	564	1,214	1,000	(214)		(214)	121.4%	
4190 Photocopier	0	155	700	545		545	22.1%	
4200 Website	120	312	1,300	988		988	24.0%	
4210 IT	0	821	4,750	3,929		3,929	17.3%	
4212 Office Equipment	8	8	0	(8)		(8)	0.0%	
4213 Office Cleabning	286	253	0	(253)		(253)	0.0%	
4240 Rent	425	1,275	6,000	4,725		4,725	21.3%	
4250 Rates & Water	131	393	1,500	1,107		1,107	26.2%	
4270 Advertising	0	0	100	100		100	0.0%	
4320 Maintenance	0	50	0	(50)		(50)	0.0%	
4400 Professional Fees H R	0	0	2,000	2,000		2,000	0.0%	
4511 Storage Facility	153	230	1,000	771		771	22.9%	
4514 Winter Gritting	0	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	450	863	3,000	2,138		2,138	28.8%	
4823 Room hire RECODE 23/24	0	16	0	(16)		(16)	0.0%	
4990 Sundries	0	84	0	(84)		(84)	0.0%	
8000 Town Clock	0	0	5,000	5,000		5,000	0.0%	

Detailed Income & Expenditure by Budget Heading 11/07/2023

Month No: 3

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
8050 Transfer to CCLA	0	200,000	0	(200,000)		(200,000)	0.0%	
Establishment :- Indirect Expenditure	9,606	233,037	147,163	(85,874)	0	(85,874)	158.4%	0
Net Income over Expenditure	(8,627)	320,556	203,858	(116,698)				
<u>101 Civic & 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%	
4823 Room hire RECODE 23/24	0	0	500	500		500	0.0%	
Civic & Democratic :- Indirect Expenditure	0	0	10,746	10,746	0	10,746	0.0%	0
Net Expenditure	0	0	(10,746)	(10,746)				
<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	0	0	48,000	48,000	0	48,000	0.0%	0
Net Expenditure	0	0	(48,000)	(48,000)				
<u>130 Cemetery</u>								
1300 Burial Fees Income	0	7,120	20,500	13,380			34.7%	
1301 Memorial Income	0	150	1,200	1,050			12.5%	
Cemetery :- Income	0	7,270	21,700	14,430			33.5%	0
4140 Subscriptions & Memberships	95	95	0	(95)		(95)	0.0%	
4210 IT	0	301	500	199		199	60.2%	
4250 Rates & Water	0	747	1,490	743		743	50.1%	
4320 Maintenance	0	250	1,200	950		950	20.8%	
4550 Plaques & Memorials	0	0	500	500		500	0.0%	
4560 Waste Removal	129	232	1,080	848		848	21.5%	
4600 Utilities	59	118	1,200	1,082		1,082	9.9%	
Cemetery :- Indirect Expenditure	284	1,744	5,970	4,226	0	4,226	29.2%	0
Net Income over Expenditure	(284)	5,526	15,730	10,204				

Detailed Income & Expenditure by Budget Heading 11/07/2023

Month No: 3

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>135 Allotments</u>								
1410 Allotment Income	90	999	1,300	301			76.8%	
Allotments :- Income	90	999	1,300	301			76.8%	0
4250 Rates & Water	0	7	0	(7)		(7)	0.0%	
4320 Maintenance	0	55	300	245		245	18.3%	
4600 Utilities	8	13	0	(13)		(13)	0.0%	
4990 Sundries	0	35	0	(35)		(35)	0.0%	
Allotments :- Indirect Expenditure	8	110	300	190	0	190	36.6%	0
Net Income over Expenditure	82	889	1,000	111				
<u>140 Events</u>								
4700 Town Meetings	0	0	200	200		200	0.0%	
4710 Festival of Walks	1,014	1,246	2,000	754		754	62.3%	
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	525	5,000	4,475		4,475	10.5%	
4990 Sundries	283	283	0	(283)		(283)	0.0%	
Events :- Indirect Expenditure	1,297	2,054	11,292	9,239	0	9,239	18.2%	0
Net Expenditure	(1,297)	(2,054)	(11,292)	(9,239)				
<u>170 Amenities</u>								
2021 Grounds Maintenance SLA	2,802	2,596	36,000	33,404		33,404	7.2%	
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	290	550	2,000	1,450		1,450	27.5%	
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%	

Detailed Income & Expenditure by Budget Heading 11/07/2023

Month No: 3

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
4991 Memorial Path	0	1,315	0	(1,315)		(1,315)	0.0%	1,315
4999 Ship Street Play Area	150	1,050	0	(1,050)		(1,050)	0.0%	930
5000 Annual RoSPA	339	339	0	(339)		(339)	0.0%	
8000 Town Clock	0	789	0	(789)		(789)	0.0%	
Amenities :- Indirect Expenditure	3,581	6,638	127,450	120,812	0	120,812	5.2%	2,245
Net Expenditure	(3,581)	(6,638)	(127,450)	(120,812)				
6000 plus Transfer from EMR	150	2,245						
Movement to/(from) Gen Reserve	(3,431)	(4,393)						
Grand Totals:- Income	1,069	561,862	374,021	(187,841)			150.2%	
Expenditure	14,775	243,582	350,921	107,339	0	107,339	69.4%	
Net Income over Expenditure	(13,706)	318,280	23,100	(295,180)				
plus Transfer from EMR	150	2,245						
Movement to/(from) Gen Reserve	(13,556)	320,525						

Receipts for Month 3**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 :		173,681.73					173,681.73	
T3366	Banked: 06/06/2023	45.00						
T3366	Plot 10 Kingsway	45.00			1410	135	45.00	Annual rent
T3367	Banked: 06/06/2023	6.00						
T3367	T3367	6.00			1990	100	6.00	Radar keys x 2
T3368	Banked: 19/06/2023	45.00						
T3368	Annual rent	45.00			1410	135	45.00	Plot 1 Kingsway
Total Receipts for Month		96.00	0.00	0.00			96.00	
Cashbook Totals		<u>173,777.73</u>	<u>0.00</u>	<u>0.00</u>			<u>173,777.73</u>	

Payments for Month 3

Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
01/06/2023	CWAC	DD	510.00		85.00	4240	100	425.00	CPH rental M3
01/06/2023	Scottish Power	DD	36.00		6.00	4600	130	30.00	Cemetery building
01/06/2023	Prism Ltd	DD	67.14		11.19	4180	100	55.95	Telecoms M2
01/06/2023	CWAC	DD	131.00			4250	100	131.00	Rates M3
08/06/2023	CHALC	BACS	25.00			4090	100	25.00	Induction training (GW)
08/06/2023	Hawk Publications Ltd	BACS	120.00		20.00	4710	140	100.00	Festival of Walks logo
08/06/2023	CHALC	BACS	30.00			4070	100	30.00	Procurement (TC)
08/06/2023	CHALC	BACS	30.00			4090	100	30.00	Finance (JM)
08/06/2023	SLCC	BACS	84.00		14.00	4070	100	70.00	Agendas & minutes (LB)
08/06/2023	Bates Office Services Ltd	BACS	26.51		4.42	4160	100	22.09	Paper & envelopes
08/06/2023	B & M Waste Services	DD	154.92		25.82	4560	130	129.10	waste x 5 wks
08/06/2023	Northwich Town Council	BACS	3,362.50		560.42	2021	170	2,802.08	SLA M2
08/06/2023	Amazon Business	BACS	9.42		1.57	4212	100	7.85	Radar keys x 6
08/06/2023	Northwich Town Council	BACS	180.00		30.00	4999	170	150.00	3 x padlocks Green Gates
						330	0	-150.00	3 x padlocks Green Gates
						6000	170	150.00	3 x padlocks Green Gates
08/06/2023	NP admin	BACS	270.00			4613	100	270.00	NP admin
08/06/2023	NP admin	BACS	180.00			4613	100	180.00	NP admin
08/06/2023	Jenny Penny	BACS	30.00			4080	100	30.00	Flowers
08/06/2023	DCK Accounting	BACS	945.00		157.50	4130	100	787.50	Yr end accts & statement
08/06/2023	Rabbit Digital	BACS	120.00			4200	100	120.00	SLA M2
08/06/2023	Bates Office Services Ltd	BACS	7.52		1.25	4160	100	6.27	Envelopes
15/06/2023	Salaries	BACS	3,720.70			4000	100	3,720.70	M3
15/06/2023	Cheshire Pensions	BACS	1,381.73			4040	100	1,381.73	Cheshire Pensions
15/06/2023	HMRC	BACS	1,120.81			4030	100	1,120.81	M3
22/06/2023	ICO	DD	35.00			4140	100	35.00	Annual registration
22/06/2023	Waterplus	DD	8.22			4600	135	8.22	Allotment water
22/06/2023	L Bosman	BACS	339.00		56.50	4990	140	282.50	Logo bees
27/06/2023	Waterplus	DD	29.42			4600	130	29.42	8/05 to 7/06
27/06/2023	Prism Ltd	DD	456.98		76.16	4180	100	380.82	SLA M4
27/06/2023	Prism Ltd	BACS	-456.98		-76.16	4180	100	-380.82	SLA M3
27/06/2023	Prism Ltd	DD	465.98		77.66	4180	100	388.32	SLA M3
30/06/2023	Private & Industrial Cleaning	BACS	171.49		28.58	4213	100	142.91	Private & Industrial Cleaning
30/06/2023	Private and Industrial Cleanin	BACS	171.49		28.58	4213	100	142.91	May 2023
30/06/2023	Cheshire Wildlife Trust	BACS	785.00			4710	140	785.00	Family Forest School
30/06/2023	Hawk Publications Ltd	BACS	155.00		25.83	4710	140	129.17	Design & printing
30/06/2023	Hawk Publications Ltd	BACS	132.00		22.00	4160	100	110.00	100 x Action Plan
30/06/2023	Prism Ltd	DD	465.98		77.66	4210	100	388.32	SLA M4
30/06/2023	H & L Self Storage Ltd	BACS	91.80		15.30	4511	100	76.50	SLA M2
30/06/2023	Cheshire Community Action	BACS	100.00			4140	100	100.00	Annual m/ship fee
30/06/2023	Northwich Town Council	BACS	348.00		58.00	4813	170	290.00	Move dog bin
30/06/2023	Prism Ltd	BACS	144.00		24.00	4180	100	120.00	Telecoms SLA M2
30/06/2023	H & L Self Storage Ltd	BACS	91.80		15.30	4511	100	76.50	SLA M3
30/06/2023	ICCM	BACS	95.00			4140	130	95.00	Annual m/ship
30/06/2023	Playsafety Ltd	BACS	406.20		67.70	5000	170	338.50	Playsafety Ltd
30/06/2023	H & L Self Storage Ltd	BACS	-91.80		-15.30	4511	100	-76.50	SLA M3
30/06/2023	H & L Self Storage Ltd	BACS	76.50			4511	100	76.50	SLA M3
30/06/2023	Prism Ltd	DD	-465.98		-77.66	4210	100	-388.32	SLA M4

Total Payments for Month	16,096.35	0.00	1,321.32	14,775.03
Balance Carried Fwd	157,681.38			
Cashbook Totals	<u>173,777.73</u>	0.00	<u>1,321.32</u>	<u>172,456.41</u>