



**Frodsham**  
TOWN COUNCIL

**Finance Report**

**As at 30<sup>th</sup> November 2023**

**Prepared by: J O'Donoghue (Town Clerk)**

**Dated: 11<sup>th</sup> December 2023**

**Detailed Balance Sheet - Excluding Stock Movement****Month 8 Date 11/12/2023**

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
	<u>Current Assets</u>		
105	VAT Control A/c	6,183	
200	Current Bank A/c Directplus	32,855	
210	Investment A/c CCLA	188,141	
220	Instant Access A/c	25,443	
	<b>Total Current Assets</b>		<b>252,621</b>
	<u>Current Liabilities</u>		
520	Retentions	1,820	
530	Deposits for Field	200	
	<b>Total Current Liabilities</b>		<b>2,020</b>
	<b>Net Current Assets</b>		<b>250,601</b>
	<b>Total Assets less Current Liabilities</b>		<b>250,601</b>
	<u>Represented by :-</u>		
300	Current Year Fund	101,471	
310	General Reserves	150,505	
324	EMR Memorial Path	(1,315)	
330	EMR Ship Street play area	(60)	
	<b>Total Equity</b>		<b>250,601</b>

## Detailed Income &amp; Expenditure by Budget Heading 11/12/2023

Month No: 8

## 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	0	143	100	(43)			142.8%	
1091 CCLA Interest Income	1,027	6,726	0	(6,726)			0.0%	
1092 Transfer to CCLA	0	200,000	0	(200,000)			0.0%	
1430 Income - Rent	0	600	0	(600)			0.0%	
1990 Income - Other	0	1,608	0	(1,608)			0.0%	
9010 Grants Received	0	5,000	0	(5,000)			0.0%	
Establishment :- Income	<b>1,027</b>	<b>564,998</b>	<b>351,021</b>	<b>(213,977)</b>			<b>161.0%</b>	<b>0</b>
4000 Staff Salaries (net)	5,399	34,894	70,000	35,106		35,106	49.8%	
4030 PAYE and NI	2,157	12,193	12,463	270		270	97.8%	
4040 Pension	2,115	12,819	20,000	7,181		7,181	64.1%	
4060 Expenses - Staff	101	171	0	(171)		(171)	0.0%	
4070 Training - Staff	100	939	2,000	1,061		1,061	47.0%	
4110 Bank Charges	0	50	0	(50)		(50)	0.0%	
4120 Audit Fees	0	480	1,500	1,020		1,020	32.0%	
4130 Professional Fees	0	236	2,000	1,764		1,764	11.8%	
4140 Subscriptions & Memberships	0	2,135	2,200	65		65	97.0%	
4150 Insurance	0	3,086	3,000	(86)		(86)	102.9%	
4160 Stationery	97	235	300	65		65	78.4%	
4170 Postage	0	112	600	488		488	18.6%	
4180 Telephone & Broadband	0	2,213	1,000	(1,213)		(1,213)	221.3%	
4190 Photocopier	97	510	700	190		190	72.9%	
4200 Website	120	912	1,300	388		388	70.2%	
4210 IT	415	3,141	4,750	1,609		1,609	66.1%	
4212 Office Equipment	77	737	0	(737)		(737)	0.0%	
4213 Office Cleaning	0	824	0	(824)		(824)	0.0%	
4220 Grants (Permitted) paid	200	200	0	(200)		(200)	0.0%	
4240 Rent	425	3,400	6,000	2,600		2,600	56.7%	
4250 Rates & Water	131	1,048	1,500	452		452	69.9%	
4270 Advertising	0	0	100	100		100	0.0%	
4320 Maintenance	0	50	0	(50)		(50)	0.0%	
4400 Professional Fees H R	249	249	2,000	1,751		1,751	12.5%	
4420 Xmas Lights	0	19	0	(19)		(19)	0.0%	
4511 Storage Facility	77	834	1,000	166		166	83.4%	
4513 Over 70s	0	11	0	(11)		(11)	0.0%	
4613 Neighbourhood Plan	210	2,055	3,000	945		945	68.5%	
4853 Room hire - use 4823	0	(0)	0	0		0	0.0%	
4990 Sundries	0	208	0	(208)		(208)	0.0%	
8050 Transfer to CCLA	0	200,000	0	(200,000)		(200,000)	0.0%	
Establishment :- Indirect Expenditure	<b>11,970</b>	<b>283,761</b>	<b>135,413</b>	<b>(148,348)</b>	<b>0</b>	<b>(148,348)</b>	<b>209.6%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(10,943)</b>	<b>281,237</b>	<b>215,608</b>	<b>(65,629)</b>				

## Detailed Income &amp; Expenditure by Budget Heading 11/12/2023

Month No: 8

## 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>101 Civic &amp; Democratic</u>								
4080 Chairman's Allowance	0	30	500	470		470	6.0%	
4090 Training - Councillor	0	631	1,500	869		869	42.1%	
4260 Public Consultations	0	0	1,000	1,000		1,000	0.0%	
4810 Elections	0	2,182	7,246	5,064		5,064	30.1%	
4823 Room hire RECODE 23/24	0	63	500	437		437	12.6%	
Civic & Democratic :- Indirect Expenditure	<b>0</b>	<b>2,906</b>	<b>10,746</b>	<b>7,840</b>	<b>0</b>	<b>7,840</b>	<b>27.0%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>0</b>	<b>(2,906)</b>	<b>(10,746)</b>	<b>(7,840)</b>				
<u>107 Discretionary Expenditure</u>								
4220 Grants (Permitted) paid	0	0	5,000	5,000		5,000	0.0%	
4513 Over 70s	379	699	18,000	17,301		17,301	3.9%	
4519 Frodsham Youth Association	15,000	15,000	15,000	0		0	100.0%	
4730 Christmas Festival	0	10,000	10,000	0		0	100.0%	
Discretionary Expenditure :- Indirect Expenditure	<b>15,379</b>	<b>25,699</b>	<b>48,000</b>	<b>22,301</b>	<b>0</b>	<b>22,301</b>	<b>53.5%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(15,379)</b>	<b>(25,699)</b>	<b>(48,000)</b>	<b>(22,301)</b>				
<u>130 Cemetery</u>								
1300 Burial Fees Income	2,740	16,765	20,500	3,735			81.8%	
1301 Memorial Income	75	600	1,200	600			50.0%	
Cemetery :- Income	<b>2,815</b>	<b>17,365</b>	<b>21,700</b>	<b>4,335</b>			<b>80.0%</b>	<b>0</b>
4140 Subscriptions & Memberships	0	95	0	(95)		(95)	0.0%	
4210 IT	0	391	500	109		109	78.2%	
4250 Rates & Water	746	1,607	1,490	(117)		(117)	107.9%	
4320 Maintenance	0	3,804	1,200	(2,604)		(2,604)	317.0%	
4550 Plaques & Memorials	0	0	500	500		500	0.0%	
4560 Waste Removal	129	594	1,080	486		486	55.0%	
4600 Utilities	137	472	1,200	728		728	39.4%	
4990 Sundries	0	380	0	(380)		(380)	0.0%	
Cemetery :- Indirect Expenditure	<b>1,012</b>	<b>7,343</b>	<b>5,970</b>	<b>(1,373)</b>	<b>0</b>	<b>(1,373)</b>	<b>123.0%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>1,803</b>	<b>10,022</b>	<b>15,730</b>	<b>5,708</b>				
<u>135 Allotments</u>								
1410 Allotment Income	0	1,278	1,300	22			98.3%	
Allotments :- Income	<b>0</b>	<b>1,278</b>	<b>1,300</b>	<b>22</b>			<b>98.3%</b>	<b>0</b>
4140 Subscriptions & Memberships	0	55	0	(55)		(55)	0.0%	
4250 Rates & Water	0	7	0	(7)		(7)	0.0%	

## Detailed Income &amp; Expenditure by Budget Heading 11/12/2023

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	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4320 Maintenance	0	55	300	245		245	18.3%	
4600 Utilities	8	53	0	(53)		(53)	0.0%	
4990 Sundries	0	35	0	(35)		(35)	0.0%	
<b>Allotments :- Indirect Expenditure</b>	<b>8</b>	<b>205</b>	<b>300</b>	<b>95</b>	<b>0</b>	<b>95</b>	<b>68.4%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(8)</b>	<b>1,072</b>	<b>1,000</b>	<b>(72)</b>				
<b>140 Events</b>								
4700 Town Meetings	0	0	200	200		200	0.0%	
4710 Festival of Walks	0	1,927	2,000	74		74	96.3%	
4720 Remembrance Day	0	0	500	500		500	0.0%	
4722 Halloween	1,042	1,355	1,500	145		145	90.3%	
4723 Christmas Lights	3,890	3,965	2,000	(1,965)		(1,965)	198.3%	
4759 Royal Events-Plat Jub/Coron'n	0	925	5,000	4,075		4,075	18.5%	
4990 Sundries	0	283	0	(283)		(283)	0.0%	
<b>Events :- Indirect Expenditure</b>	<b>4,932</b>	<b>8,454</b>	<b>11,200</b>	<b>2,746</b>	<b>0</b>	<b>2,746</b>	<b>75.5%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(4,932)</b>	<b>(8,454)</b>	<b>(11,200)</b>	<b>(2,746)</b>				
<b>170 Amenities</b>								
2021 Grounds Maintenance SLA	0	15,010	36,000	20,990		20,990	41.7%	
4130 Professional Fees	0	9	0	(9)		(9)	0.0%	
4514 Winter Gritting	0	7	1,000	993		993	0.7%	
4516 War Memorial Maintenance	275	275	1,000	725		725	27.5%	
4517 CCTV	0	5,000	4,750	(250)		(250)	105.3%	
4760 Play areas add works	0	3,780	0	(3,780)		(3,780)	0.0%	
4802 Annual RoSPA	0	325	350	25		25	92.9%	
4803 Play Area repairs/refurb	0	500	10,000	9,500		9,500	5.0%	
4804 Tree Works	0	970	3,000	2,030		2,030	32.3%	
4805 Hob Hey Wood	537	537	2,000	1,463		1,463	26.9%	
4806 Defibrillator Maintenance	0	1,248	1,000	(248)		(248)	124.8%	
4809 Rent & Rates	0	0	1,100	1,100		1,100	0.0%	
4811 Street Furniture	0	1,835	1,000	(835)		(835)	183.5%	
4812 Xmas Light Bulbs	0	0	1,000	1,000		1,000	0.0%	
4813 Additional grounds maint	0	626	2,000	1,374		1,374	31.3%	
4814 Manley Road Copse	0	0	1,000	1,000		1,000	0.0%	
4815 Marshlands	0	18	2,000	1,982		1,982	0.9%	
4816 Active Travel Dev't Fund	0	0	30,000	30,000		30,000	0.0%	
4817 Climate Action	0	4,730	10,000	5,270		5,270	47.3%	
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%	

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4991 Memorial Path	0	7,711	0	(7,711)		(7,711)	0.0%	1,315
4999 Ship Street Play Area	0	109,856	0	(109,856)		(109,856)	0.0%	105,723
5000 Annual RoSPA	0	339	0	(339)		(339)	0.0%	
8000 Town Clock	0	1,024	5,000	3,976		3,976	20.5%	
<b>Amenities :- Indirect Expenditure</b>	<b>812</b>	<b>153,801</b>	<b>139,200</b>	<b>(14,601)</b>	<b>0</b>	<b>(14,601)</b>	<b>110.5%</b>	<b>107,038</b>
<b>Net Expenditure</b>	<b>(812)</b>	<b>(153,801)</b>	<b>(139,200)</b>	<b>14,601</b>				
6000 plus Transfer from EMR	0	107,038						
<b>Movement to/(from) Gen Reserve</b>	<b>(812)</b>	<b>(46,762)</b>						
<b>Grand Totals:- Income</b>	<b>3,842</b>	<b>583,640</b>	<b>374,021</b>	<b>(209,619)</b>			<b>156.0%</b>	
<b>Expenditure</b>	<b>34,114</b>	<b>482,169</b>	<b>350,829</b>	<b>(131,340)</b>	<b>0</b>	<b>(131,340)</b>	<b>137.4%</b>	
<b>Net Income over Expenditure</b>	<b>(30,272)</b>	<b>101,471</b>	<b>23,192</b>	<b>(78,279)</b>				
plus Transfer from EMR	0	107,038						
<b>Movement to/(from) Gen Reserve</b>	<b>(30,272)</b>	<b>208,509</b>						

## Receipts for Month 8

## Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
<b>Balance Brought Fwd :</b>		<b>65,475.37</b>					<b>65,475.37</b>	
T3405	Banked: <b>02/11/2023</b>	<b>660.00</b>						
T3405	MINISTRY OF JUSTICE	660.00			1300	130	660.00	T3405
T3404	Banked: <b>02/11/2023</b>	<b>220.00</b>						
T3404	DIGNITY FUNERALS	220.00			1300	130	220.00	T3404
T3409	Banked: <b>03/11/2023</b>	<b>100.00</b>						
T3409	DT TURNER	100.00			1300	130	100.00	T3409
T3410	Banked: <b>17/11/2023</b>	<b>880.00</b>						
T3410	JACQUELINE WILSON	880.00			1300	130	880.00	T3410
T3411	Banked: <b>20/11/2023</b>	<b>75.00</b>						
T3411	BLACKWELLS	75.00			1301	130	75.00	MEMORIAL PERMIT
T3413	Banked: <b>22/11/2023</b>	<b>880.00</b>						
T3413	D T Turner	880.00			1300	130	880.00	T3413
<b>Total Receipts for Month</b>		2,815.00	0.00	0.00			2,815.00	
<b>Cashbook Totals</b>		<u>68,290.37</u>	<u>0.00</u>	<u>0.00</u>			<u>68,290.37</u>	

## Payments for Month 8

## Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
01/11/2023	CWAC	DD	131.00			4250	100	131.00	Rates CPH M8
01/11/2023	Scottish Power	DD	113.94			4600	130	113.94	CEMETERY M8
01/11/2023	CWAC	DD	510.00		85.00	4240	100	425.00	RENT CPH M8
07/11/2023	CANDA COPYING	BACS	116.59		19.43	4190	100	97.16	COPIES QTR3
08/11/2023	CWAC	BACS	746.26			4250	130	746.26	RATES CEMETERY
13/11/2023	PENINSULA	DD	149.50		24.92	4400	100	124.58	PENINSULA
14/11/2023	Hawk Publications Ltd	BACS	644.40		107.40	4805	170	537.00	HOB HEY CALENDAR
14/11/2023	SALARIES	BACS	5,398.83			4000	100	5,398.83	SALARIES M7
14/11/2023	HMRC	BACS	2,157.15			4030	100	2,157.15	PAYE & NI M7
14/11/2023	Cheshire Pensions	BACS	2,115.41			4040	100	2,115.41	STAFF PENSIONS M7
14/11/2023	ROBBIE STAR ENTERTAINMENTS	BACS	309.19			4722	140	309.19	HALLOWEEN MAGIC
14/11/2023	TRAINING AT WORK	BACS	48.00		8.00	4070	100	40.00	TRAINING AT WORK
14/11/2023	KDE	BACS	2,508.26		418.04	4723	140	2,090.22	REPAIR XMAS LIGHTS
14/11/2023	Jo O'Donoghue	BACS	8.10			4060	100	8.10	MEETING NTC
14/11/2023	Jo O'Donoghue	BACS	76.83			4212	100	76.83	ZOOM SUBS, MOBILE, HEATER
14/11/2023	H & L Self Storage Ltd	BACS	91.80		15.30	4511	100	76.50	SLA M7
14/11/2023	Jo O'Donoghue	BACS	92.66			4060	100	92.66	STAFF EXPENSES
14/11/2023	L BOSMAN	BACS	97.43			4722	140	97.43	HALLOWEEN EXP
14/11/2023	Rabbit Digital	BACS	120.00			4200	100	120.00	WEBSITE SLA M7
14/11/2023	T ADSHEAD	BACS	125.00			4722	140	125.00	HALLOWEEN ENT
14/11/2023	L WELLS	BACS	125.00			4722	140	125.00	HALLOWEEN ENT
14/11/2023	J BURKE	BACS	125.00			4722	140	125.00	HALLOWEEN ENT
14/11/2023	PENINSULA	BACS	149.50		24.92	4400	100	124.58	DUPLICATE T8581
14/11/2023	NP ADMIN	BACS	210.00			4613	100	210.00	NP ADMIN
14/11/2023	D FOWLES	BACS	260.00			4722	140	260.00	HALLOWEEN ENT
14/11/2023	Northwich Town Council	BACS	330.00		55.00	4516	170	275.00	COMBINATION LOCK, MEMORIAL
14/11/2023	My Post Shop	BACS	454.99		75.83	4513	107	379.16	2nd class stamps
20/11/2023	B & M Waste Services	DD	154.92		25.82	4560	130	129.10	CEMETERY WASTE M7
21/11/2023	Waterplus	DD	8.22			4600	135	8.22	Allotment water
24/11/2023	Waterplus	DD	23.04			4600	130	23.04	Cemetery water
28/11/2023	Knutsford Town Council	BACS	72.00		12.00	4070	100	60.00	Social Media Training LB
28/11/2023	CWAC	BACS	200.00			4220	100	200.00	Summer Reading Scheme
28/11/2023	Bates Office Services Ltd	BACS	116.22		19.37	4160	100	96.85	Paper supplies
28/11/2023	Prism Ltd	DD	498.47		83.08	4210	100	415.39	IT SLA M8
28/11/2023	Frodsham Youth Association	BACS	15,000.00			4519	107	15,000.00	Donation for youth services
28/11/2023	KDE	BACS	2,160.00		360.00	4723	140	1,800.00	Xmas lights
28/11/2023	Knutsford Town Council	BACS	-72.00		-12.00	4070	100	-60.00	Knutsford Town Council
28/11/2023	Knutsford Town Council	BACS	60.00			4070	100	60.00	Social Media Training LB
<b>Total Payments for Month</b>			35,435.71	0.00	1,322.11			34,113.60	
<b>Balance Carried Fwd</b>			32,854.66						
<b>Cashbook Totals</b>			68,290.37	0.00	1,322.11			66,968.26	