



Frodsham
TOWN COUNCIL

Finance Report

As at 31st January 2024

Prepared by: J O'Donoghue (Town Clerk)

Dated: 15th February 2024

Detailed Balance Sheet - Excluding Stock Movement**Month 10 Date 15/02/2024**

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
<i>Current Assets</i>			
105	VAT Control A/c	4,967	
200	Current Bank A/c Directplus	22,693	
210	Investment A/c CCLA	159,718	
Total Current Assets			187,378
<i>Current Liabilities</i>			
520	Retentions	1,820	
530	Deposits for Field	200	
Total Current Liabilities			2,020
Net Current Assets			185,358
Total Assets less Current Liabilities			185,358
<i>Represented by :-</i>			
300	Current Year Fund	36,228	
310	General Reserves	150,505	
324	EMR Memorial Path	(1,315)	
330	EMR Ship Street play area	(60)	
Total Equity			185,358

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Detailed Income & Expenditure by Budget Heading 01/02/2024

Month No: 10

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	111	435	100	(335)			434.6%	
1091 CCLA Interest Income	0	7,540	0	(7,540)			0.0%	
1092 Transfer to CCLA	0	200,000	0	(200,000)			0.0%	
1430 Income - Rent	0	601	0	(601)			0.0%	
1990 Income - Other	14	3,737	0	(3,737)			0.0%	
9010 Grants Received	0	5,000	0	(5,000)			0.0%	
Establishment :- Income	125	568,233	351,021	(217,212)			161.9%	0
4000 Staff Salaries (net)	4,273	43,582	70,000	26,418		26,418	62.3%	
4030 PAYE and NI	1,463	15,076	12,463	(2,613)		(2,613)	121.0%	
4040 Pension	1,627	16,006	20,000	3,994		3,994	80.0%	
4060 Expenses - Staff	91	262	0	(262)		(262)	0.0%	
4070 Training - Staff	35	974	2,000	1,026		1,026	48.7%	
4090 Training - Councillor	135	135	0	(135)		(135)	0.0%	
4110 Bank Charges	0	50	0	(50)		(50)	0.0%	
4120 Audit Fees	0	840	1,500	660		660	56.0%	
4130 Professional Fees	0	236	2,000	1,764		1,764	11.8%	
4140 Subscriptions & Memberships	60	2,195	2,200	5		5	99.8%	
4150 Insurance	0	3,086	3,000	(86)		(86)	102.9%	
4160 Stationery	0	235	300	65		65	78.4%	
4170 Postage	0	112	600	488		488	18.6%	
4180 Telephone & Broadband	450	2,757	1,000	(1,757)		(1,757)	275.7%	
4190 Photocopier	0	510	700	190		190	72.9%	
4200 Website	120	1,152	1,300	148		148	88.6%	
4210 IT	405	3,981	4,750	769		769	83.8%	
4212 Office Equipment	70	807	0	(807)		(807)	0.0%	
4213 Office Cleaning	0	824	0	(824)		(824)	0.0%	
4220 Grants (Permitted) paid	0	2,221	0	(2,221)		(2,221)	0.0%	
4240 Rent	426	5,351	6,000	649		649	89.2%	
4250 Rates & Water	131	1,310	1,500	190		190	87.3%	
4270 Advertising	0	0	100	100		100	0.0%	
4320 Maintenance	0	50	0	(50)		(50)	0.0%	
4400 Professional Fees H R	125	374	2,000	1,626		1,626	18.7%	
4420 Xmas Lights	0	19	0	(19)		(19)	0.0%	
4511 Storage Facility	153	987	1,000	13		13	98.7%	
4513 Over 70s	0	11	0	(11)		(11)	0.0%	
4613 Neighbourhood Plan	300	2,355	3,000	645		645	78.5%	
4823 Room hire RECODE 23/24	1,135	1,150	0	(1,150)		(1,150)	0.0%	
4853 Room hire - use 4823	0	(0)	0	0		0	0.0%	

Detailed Income & Expenditure by Budget Heading 01/02/2024

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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
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	10,998	306,856	135,413	(171,443)	0	(171,443)	226.6%	0
Net Income over Expenditure	(10,873)	261,378	215,608	(45,770)				
101 Civic & Democratic								
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	0	2,906	10,746	7,840	0	7,840	27.0%	0
Net Expenditure	0	(2,906)	(10,746)	(7,840)				
107 Discretionary Expenditure								
4220 Grants (Permitted) paid	0	3,150	5,000	1,850		1,850	63.0%	
4513 Over 70s	5,310	8,214	18,000	9,786		9,786	45.6%	
4519 Frodsham Youth Association	0	15,000	15,000	0		0	100.0%	
4730 Christmas Festival	0	13,984	14,000	16		16	99.9%	
Discretionary Expenditure :- Indirect Expenditure	5,310	40,348	52,000	11,652	0	11,652	77.6%	0
Net Expenditure	(5,310)	(40,348)	(52,000)	(11,652)				
130 Cemetery								
1300 Burial Fees Income	1,885	19,410	20,500	1,090			94.7%	
1301 Memorial Income	75	1,045	1,200	155			87.1%	
Cemetery :- Income	1,960	20,455	21,700	1,245			94.3%	0
4140 Subscriptions & Memberships	0	95	0	(95)		(95)	0.0%	
4210 IT	0	391	500	109		109	78.2%	
4250 Rates & Water	0	1,607	1,490	(117)		(117)	107.9%	
4320 Maintenance	264	4,068	1,200	(2,868)		(2,868)	339.0%	
4550 Plaques & Memorials	0	0	500	500		500	0.0%	
4560 Waste Removal	124	821	1,080	259		259	76.0%	
4600 Utilities	95	710	1,200	490		490	59.2%	
4990 Sundries	605	985	0	(985)		(985)	0.0%	
Cemetery :- Indirect Expenditure	1,088	8,677	5,970	(2,707)	0	(2,707)	145.3%	0
Net Income over Expenditure	872	11,778	15,730	3,952				

Detailed Income & Expenditure by Budget Heading 01/02/2024

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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
<u>135 Allotments</u>								
1410 Allotment Income	0	1,278	1,300	22			98.3%	
Allotments :- Income	0	1,278	1,300	22			98.3%	0
4140 Subscriptions & Memberships	0	55	0	(55)		(55)	0.0%	
4250 Rates & Water	0	7	0	(7)		(7)	0.0%	
4320 Maintenance	0	55	300	245		245	18.3%	
4600 Utilities	8	70	0	(70)		(70)	0.0%	
4990 Sundries	0	35	0	(35)		(35)	0.0%	
Allotments :- Indirect Expenditure	8	221	300	79	0	79	73.8%	0
Net Income over Expenditure	(8)	1,056	1,000	(56)				
<u>140 Events</u>								
4710 Festival of Walks	0	1,927	2,000	74		74	96.3%	
4720 Remembrance Day	0	100	(140)	(240)		(240)	(71.4%)	
4722 Halloween	310	1,665	1,500	(165)		(165)	111.0%	
4723 Christmas Lights	0	3,965	2,000	(1,965)		(1,965)	198.3%	
4730 Christmas Festival	0	1,000	4,640	3,640		3,640	21.6%	
4731 Care in the Community	0	278	200	(78)		(78)	138.8%	
4759 Royal Events-Plat Jub/Coron'n	0	925	(3,000)	(3,925)		(3,925)	(30.8%)	
4990 Sundries	0	283	0	(283)		(283)	0.0%	
Events :- Indirect Expenditure	310	10,141	7,200	(2,941)	0	(2,941)	140.9%	0
Net Expenditure	(310)	(10,141)	(7,200)	2,941				
<u>170 Amenities</u>								
2021 Grounds Maintenance SLA	8,967	26,779	36,000	9,221		9,221	74.4%	
4130 Professional Fees	0	9	0	(9)		(9)	0.0%	
4514 Winter Gritting	125	467	1,000	533		533	46.7%	
4516 War Memorial Maintenance	0	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	6,205	6,705	10,000	3,295		3,295	67.0%	
4804 Tree Works	0	970	3,000	2,030		2,030	32.3%	
4805 Hob Hey Wood	4,267	4,804	2,000	(2,804)		(2,804)	240.2%	
4806 Defibrillator Maintenance	215	1,464	1,000	(464)		(464)	146.4%	
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%	

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4813 Additional grounds maint	2,048	2,853	2,000	(853)		(853)	142.7%	
4814 Manley Road Copse	0	748	1,000	252		252	74.8%	
4815 Marshlands	0	18	2,000	1,982		1,982	0.9%	
4816 Active Travel Dev't Fund	150	150	30,000	29,850		29,850	0.5%	
4817 Climate Action	5,270	10,000	10,000	0		0	100.0%	
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%	
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	240	1,264	5,000	3,736		3,736	25.3%	
Amenities :- Indirect Expenditure	27,487	185,351	139,200	(46,151)	0	(46,151)	133.2%	107,038
Net Expenditure	(27,487)	(185,351)	(139,200)	46,151				
6000 plus Transfer from EMR	0	107,038						
Movement to/(from) Gen Reserve	(27,487)	(78,313)						
Grand Totals:- Income	2,085	589,966	374,021	(215,945)			157.7%	
Expenditure	45,201	554,501	350,829	(203,672)	0	(203,672)	158.1%	
Net Income over Expenditure	(43,116)	35,465	23,192	(12,273)				
plus Transfer from EMR	0	107,038						
Movement to/(from) Gen Reserve	(43,116)	142,503						

Receipts for Month 10

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
Balance Brought Fwd :		44,237.71					44,237.71	
T3425	Banked 08/01/2024	1,145.00						
T3425	DT Turner	1,145.00			1300	130	1,145.00	T3425
T3428	Banked 10/01/2024	25,623.73						
T3428	Co-op Instant Saver acc	25,623.73			1990	100	25,623.73	Account closed
T3429	Banked 15/01/2024	7.00						
T3429	London Road	7.00			1990	100	7.00	London Road Tenancy
T3430	Banked 15/01/2024	7.00						
T3430	46	7.00			1990	100	7.00	London Road Tenancy
T3431	Banked 19/01/2024	520.00						
T3431	DT Turner	520.00			1300	130	520.00	T3431
T3433	Banked 26/01/2024	110.65						
T3433	Co-operative Bank	110.65			1090	100	110.65	Interest on savings account
T3432	Banked 29/01/2024	220.00						
T3432	DT Turner	220.00			1300	130	220.00	T3432
T3439	Banked 31/01/2024	75.00						
T3439	Mos Partners	75.00			1301	130	75.00	T3439
Total Receipts for Month		27,708.38	0.00	0.00			27,708.38	
Cashbook Totals		<u>71,946.09</u>	<u>0.00</u>	<u>0.00</u>			<u>71,946.09</u>	

Payments for Month 10

Nominal Ledger

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
02/01/2024	CWAC	DD	131.00			4250	100	131.00	Rates CPH M10
02/01/2024	Prism Ltd	DD	180.00		30.00	4180	100	150.00	Telephone charges
02/01/2024	Scottish Power	BACS	113.94		18.99	4600	130	94.95	Cemetery power
02/01/2024	CWAC	DD	510.00		85.00	4240	100	425.00	Rent CPH M10
10/01/2024	Network Rail	BACS	1.20		0.20	4240	100	1.00	Lane rent
10/01/2024	Jo O'Donoghue	BACS	15.59			4823	100	15.59	Zoom M10
10/01/2024	H & L Self Storage Ltd	BACS	91.80		15.30	4511	100	76.50	Storage 17/12/24 to 17/01/24
10/01/2024	Bates Office Services Ltd	BACS	35.68		5.95	4212	100	29.73	Accounts stamp
10/01/2024	Prism Ltd	BACS	180.00		30.00	4180	100	150.00	Duplicate of T8621 (reclaim)
10/01/2024	Rabbit Digital	BACS	120.00			4200	100	120.00	Website SLA M9
10/01/2024	Northwich Town Council	BACS	3,812.50			2021	170	3,812.50	SLA M6
10/01/2024	Northwich Town Council	BACS	2,458.14		409.69	4813	170	2,048.45	Noticeboard & bins GG
10/01/2024	Northwich Town Council	BACS	-3,812.50		-635.42	2021	170	-3,177.08	SLA M6 error on VAT
10/01/2024	Northwich Town Council	BACS	-635.50			2021	170	-635.50	Error on T8626 VAT element
10/01/2024	Northwich Town Council	BACS	3,812.50		635.42	2021	170	3,177.08	SLA M6
10/01/2024	Northwich Town Council	BACS	5,119.80		853.30	4805	170	4,266.50	Path works Hob Hey
10/01/2024	Northwich Town Council	BACS	635.50			2021	170	635.50	Incorrect entry
11/01/2024	Northwich Town Council	BACS	210.00		35.00	4320	130	175.00	Cemetery tidy
11/01/2024	Northwich Town Council	BACS	3,362.50		560.42	2021	170	2,802.08	Grounds SLA M7
11/01/2024	H E Coward	BACS	1,980.00			4513	107	1,980.00	132 x Over 70s vouchers
11/01/2024	Knutsford Town Council	BACS	12.00			105		12.00	VAT on T8629
11/01/2024	Bates Office Services Ltd	BACS	39.86			4212	100	39.86	Office stamp
11/01/2024	SLCC Cheshire	BACS	35.00			4070	100	35.00	NW Conference
11/01/2024	Northwich Town Council	BACS	7,446.00		1,241.00	4803	170	6,205.00	Play area repairs
11/01/2024	Cheshire Pensions	BACS	1,626.78			4040	100	1,626.78	Pensions M10
11/01/2024	L Bosman	BACS	90.88			4060	100	90.88	Staff expenses
15/01/2024	Staff salaries	BACS	4,273.20			4000	100	4,273.20	Staff salaries M10
15/01/2024	HMRC	BACS	1,463.05			4030	100	1,463.05	HMRC M10
15/01/2024	PENINSULA	DD	149.50		24.92	4400	100	124.58	January SLA
21/01/2024	Waterplus	DD	8.22			4600	135	8.22	Allotment water
21/01/2024	B & M Waste Services	DD	123.94			4560	130	123.94	January SLA
21/01/2024	B & M Waste Services	DD	123.94		20.66	4560	130	103.28	B & M Waste Services
21/01/2024	B & M Waste Services	BACS	-123.94		-20.66	4560	130	-103.28	Entered twice
23/01/2024	Castle Park Arts Centre	BACS	1,119.00			4823	100	1,119.00	Room hire 9/01/23 to 18/12/23
23/01/2024	Northwich Town Council	BACS	2,822.50		470.42	2021	170	2,352.08	M9 SLA
23/01/2024	Frodsham Coffee Shop	BACS	30.00			4513	107	30.00	2 x Over 70 vouchers
23/01/2024	The Bren Project	BACS	150.00			4816	170	150.00	Bike maintenance session (Apr)
23/01/2024	KDE	BACS	201.84		33.64	4806	170	168.20	Bradley Lane debib light
23/01/2024	Northwich Town Council	BACS	150.00		25.00	4514	170	125.00	Grit bin and gritting cemetery
23/01/2024	KDE	BACS	106.74		17.79	4320	130	88.95	Repair toilet light cemetery
23/01/2024	4 Seasons 4 Food	BACS	450.00			4513	107	450.00	30 x Over 70s vouchers
23/01/2024	Alan Pickup Ltd	BACS	375.00			4513	107	375.00	25 x Over 70s vouchers
23/01/2024	Community Heartbeat	BACS	56.34		9.39	4806	170	46.95	Adult defib pads
23/01/2024	NP Admin	BACS	300.00			4613	100	300.00	November NP admin
23/01/2024	KDE	BACS	288.00		48.00	8000	170	240.00	Cherry picker clock Church

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Payments for Month 10

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>
									St
23/01/2024	4 Seasons 4 Food	BACS	330.00			4513	107	330.00	22 x Over 70s vouchers
23/01/2024	Frodsham Community Association	BACS	135.00			4513	107	135.00	9 x Over 70s vouchers
23/01/2024	Home, Beauty & More	BACS	435.00			4513	107	435.00	29 x Over 70s vouchers
23/01/2024	Dandelion Gifts	BACS	315.00			4513	107	315.00	21 x Over 70s vouchers
23/01/2024	H E Coward	BACS	1,260.00			4513	107	1,260.00	84 x Over 70s vouchers
23/01/2024	H & L Self Storage Ltd	BACS	91.80		15.30	4511	100	76.50	Storage 17/01 to 17/02
23/01/2024	CHALC	BACS	75.00			4090	100	75.00	Trg AH, RL, JM
23/01/2024	CHALC	BACS	60.00			4090	100	60.00	Trg AH, JM
23/01/2024	Frodsham Community Association	BACS	310.00			4722	140	310.00	Room hire - halloween
23/01/2024	Frodsham Community Association	BACS	60.00			4140	100	60.00	Affiliation fee
23/01/2024	Prism Ltd	BACS	180.00		30.00	4180	100	150.00	Phone charges
24/01/2024	Amazon Business	BACS	5,270.00			4817	170	5,270.00	Arts Centre solar
24/01/2024	D T Turner	BACS	605.00			4990	130	605.00	Overpayment of burial fees
25/01/2024	Prism Ltd	DD	486.14		81.02	4210	100	405.12	SLA M10
Total Payments for Month			49,252.94	0.00	4,040.33			45,212.61	
Balance Carried Fwd			22,693.15						
Cashbook Totals			71,946.09	0.00	4,040.33			67,905.76	