



**Frodsham**  
TOWN COUNCIL

Finance Report

As at 31<sup>st</sup> October 2023

Prepared by: J O'Donoghue (Town Clerk)

Dated: 13<sup>th</sup> November 2023

**Detailed Balance Sheet - Excluding Stock Movement****Month 7 Date 13/11/2023**

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
	<u>Current Assets</u>		
105	VAT Control A/c	4,727	
200	Current Bank A/c Directplus	65,475	
210	Investment A/c CCLA	187,114	
220	Instant Access A/c	25,443	
	<b>Total Current Assets</b>		<b>282,759</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>280,740</b>
	<b>Total Assets less Current Liabilities</b>		<b>280,740</b>
	<u>Represented by :-</u>		
300	Current Year Fund	131,609	
310	General Reserves	150,505	
324	EMR Memorial Path	(1,315)	
330	EMR Ship Street play area	(60)	
	<b>Total Equity</b>		<b>280,740</b>

## Detailed Income &amp; Expenditure by Budget Heading 13/11/2023

Month No: 7

## 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	(1,249)	143	100	(43)			142.8%	
1091 CCLA Interest Income	3,357	5,700	0	(5,700)			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%	
7000 Income - CIL	(1,142)	0	0	0			0.0%	
9010 Grants Received	0	5,000	0	(5,000)			0.0%	
<b>Establishment :- Income</b>	<b>967</b>	<b>563,971</b>	<b>351,021</b>	<b>(212,950)</b>			<b>160.7%</b>	<b>0</b>
4000 Staff Salaries (net)	4,615	29,495	70,000	40,505		40,505	42.1%	
4030 PAYE and NI	1,712	10,036	12,463	2,427		2,427	80.5%	
4040 Pension	1,789	10,703	20,000	9,297		9,297	53.5%	
4060 Expenses - Staff	0	70	0	(70)		(70)	0.0%	
4070 Training - Staff	0	839	2,000	1,161		1,161	42.0%	
4080 Chairman's Allowance	(30)	0	0	0		0	0.0%	
4090 Training - Councillor	(581)	0	0	0		0	0.0%	
4110 Bank Charges	0	50	0	(50)		(50)	0.0%	
4120 Audit Fees	1,365	480	1,500	1,020		1,020	32.0%	
4130 Professional Fees	60	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	0	138	300	162		162	46.1%	
4170 Postage	0	112	600	488		488	18.6%	
4180 Telephone & Broadband	242	2,213	1,000	(1,213)		(1,213)	221.3%	
4190 Photocopier	0	413	700	287		287	59.0%	
4200 Website	120	792	1,300	508		508	60.9%	
4210 IT	1,120	2,726	4,750	2,024		2,024	57.4%	
4212 Office Equipment	205	660	0	(660)		(660)	0.0%	
4213 Office Cleaning	143	824	0	(824)		(824)	0.0%	
4240 Rent	425	2,975	6,000	3,025		3,025	49.6%	
4250 Rates & Water	131	917	1,500	583		583	61.1%	
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%	
4420 Xmas Lights	19	19	0	(19)		(19)	0.0%	
4511 Storage Facility	77	757	1,000	243		243	75.7%	
4513 Over 70s	11	11	0	(11)		(11)	0.0%	
4613 Neighbourhood Plan	210	1,845	3,000	1,155		1,155	61.5%	
4823 Room hire RECODE 23/24	(63)	0	0	0		0	0.0%	

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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
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>11,571</b>	<b>271,791</b>	<b>135,413</b>	<b>(136,378)</b>	<b>0</b>	<b>(136,378)</b>	<b>200.7%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(10,605)</b>	<b>292,180</b>	<b>215,608</b>	<b>(76,572)</b>				
<u>101 Civic &amp; Democratic</u>								
4080 Chairman's Allowance	30	30	500	470		470	6.0%	
4090 Training - Councillor	631	631	1,500	869		869	42.1%	
4260 Public Consultations	0	0	1,000	1,000		1,000	0.0%	
4810 Elections	2,182	2,182	7,246	5,064		5,064	30.1%	
4823 Room hire RECODE 23/24	63	63	500	437		437	12.6%	
Civic & Democratic :- Indirect Expenditure	<b>2,906</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>(2,906)</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	0	320	18,000	17,680		17,680	1.8%	
4519 Frodsham Youth Association	0	0	15,000	15,000		15,000	0.0%	
4730 Christmas Festival	0	10,000	10,000	0		0	100.0%	
Discretionary Expenditure :- Indirect Expenditure	<b>0</b>	<b>10,320</b>	<b>48,000</b>	<b>37,680</b>	<b>0</b>	<b>37,680</b>	<b>21.5%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>0</b>	<b>(10,320)</b>	<b>(48,000)</b>	<b>(37,680)</b>				
<u>130 Cemetery</u>								
1300 Burial Fees Income	4,365	14,025	20,500	6,475			68.4%	
1301 Memorial Income	75	525	1,200	675			43.8%	
Cemetery :- Income	<b>4,440</b>	<b>14,550</b>	<b>21,700</b>	<b>7,150</b>			<b>67.1%</b>	<b>0</b>
4140 Subscriptions & Memberships	0	95	0	(95)		(95)	0.0%	
4210 IT	90	391	500	109		109	78.2%	
4250 Rates & Water	114	861	1,490	629		629	57.8%	
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	103	465	1,080	615		615	43.0%	
4600 Utilities	58	335	1,200	865		865	27.9%	
4990 Sundries	0	380	0	(380)		(380)	0.0%	
Cemetery :- Indirect Expenditure	<b>365</b>	<b>6,331</b>	<b>5,970</b>	<b>(361)</b>	<b>0</b>	<b>(361)</b>	<b>106.0%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>4,075</b>	<b>8,219</b>	<b>15,730</b>	<b>7,511</b>				

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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	34	1,278	1,300	22			98.3%	
Allotments :- Income	<b>34</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%	
4320 Maintenance	0	55	300	245		245	18.3%	
4600 Utilities	8	45	0	(45)		(45)	0.0%	
4990 Sundries	0	35	0	(35)		(35)	0.0%	
Allotments :- Indirect Expenditure	<b>8</b>	<b>197</b>	<b>300</b>	<b>103</b>	<b>0</b>	<b>103</b>	<b>65.7%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>26</b>	<b>1,080</b>	<b>1,000</b>	<b>(80)</b>				
<u>140 Events</u>								
4700 Town Meetings	0	0	200	200		200	0.0%	
4710 Festival of Walks	472	1,927	2,000	74		74	96.3%	
4720 Remembrance Day	0	0	500	500		500	0.0%	
4722 Halloween	263	313	1,592	1,279		1,279	19.7%	
4723 Christmas Lights	0	75	2,000	1,925		1,925	3.8%	
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%	
Events :- Indirect Expenditure	<b>735</b>	<b>3,522</b>	<b>11,292</b>	<b>7,770</b>	<b>0</b>	<b>7,770</b>	<b>31.2%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(735)</b>	<b>(3,522)</b>	<b>(11,292)</b>	<b>(7,770)</b>				
<u>170 Amenities</u>								
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	0	0	1,000	1,000		1,000	0.0%	
4517 CCTV	5,000	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	450	970	3,000	2,030		2,030	32.3%	
4805 Hob Hey Wood	0	0	2,000	2,000		2,000	0.0%	
4806 Defibrillator Maintenance	650	1,248	1,000	(248)		(248)	124.8%	
4809 Rent & Rates	0	0	1,100	1,100		1,100	0.0%	
4811 Street Furniture	1,166	1,969	1,000	(969)		(969)	196.9%	
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%	

## Detailed Income &amp; Expenditure by Budget Heading 13/11/2023

Month No: 7

## 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
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%	
4991 Memorial Path	0	7,711	0	(7,711)		(7,711)	0.0%	1,315
4999 Ship Street Play Area	360	109,856	0	(109,856)		(109,856)	0.0%	105,723
5000 Annual RoSPA	0	339	0	(339)		(339)	0.0%	
8000 Town Clock	235	1,024	5,000	3,976		3,976	20.5%	
<b>Amenities :- Indirect Expenditure</b>	<b>7,862</b>	<b>153,122</b>	<b>139,200</b>	<b>(13,922)</b>	<b>0</b>	<b>(13,922)</b>	<b>110.0%</b>	<b>107,038</b>
<b>Net Expenditure</b>	<b>(7,862)</b>	<b>(153,122)</b>	<b>(139,200)</b>	<b>13,922</b>				
6000 plus Transfer from EMR	0	107,038						
<b>Movement to/(from) Gen Reserve</b>	<b>(7,862)</b>	<b>(46,084)</b>						
<b>Grand Totals:- Income</b>	<b>5,440</b>	<b>579,798</b>	<b>374,021</b>	<b>(205,777)</b>			<b>155.0%</b>	
<b>Expenditure</b>	<b>23,446</b>	<b>448,189</b>	<b>350,921</b>	<b>(97,268)</b>	<b>0</b>	<b>(97,268)</b>	<b>127.7%</b>	
<b>Net Income over Expenditure</b>	<b>(18,006)</b>	<b>131,609</b>	<b>23,100</b>	<b>(108,509)</b>				
plus Transfer from EMR	0	107,038						
<b>Movement to/(from) Gen Reserve</b>	<b>(18,006)</b>	<b>238,648</b>						

## Receipts for Month 7

## Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
<b>Balance Brought Fwd :</b>		<b>36,572.24</b>					<b>36,572.24</b>	
T3399	Banked: <b>06/10/2023</b>	<b>880.00</b>						
T3399	DT TURNER	880.00			1300	130	880.00	T3399
T3399	Banked: <b>09/10/2023</b>	<b>880.00</b>						
T3399	DT Turner	880.00			1300	130	880.00	T3399
T3400	Banked: <b>09/10/2023</b>	<b>75.00</b>						
T3400	Blackwells	75.00			1301	130	75.00	T3400
T3399	Banked: <b>09/10/2023</b>	<b>-880.00</b>						
T3399	DT Turner	-880.00			1300	130	-880.00	T3399
T3401	Banked: <b>10/10/2023</b>	<b>33.75</b>						
T3401	LR011	33.75			1410	135	33.75	Allotment rent
T3402	Banked: <b>16/10/2023</b>	<b>540.00</b>						
T3402	JACQUELINE WILSON	540.00			1300	130	540.00	T3402
T3408	Banked: <b>24/10/2023</b>	<b>50,000.00</b>						
T3408	CCLA	50,000.00			1093	100	50,000.00	TRANSFER TO CO-OP
T3407	Banked: <b>26/10/2023</b>	<b>880.00</b>						
T3407	DT TURNER	880.00			1300	130	880.00	T3407
T3400	Banked: <b>26/10/2023</b>	<b>75.00</b>						
T3400	BLACKWELLS	75.00			1300	130	75.00	T3400
T3403	Banked: <b>30/10/2023</b>	<b>1,990.00</b>						
T3403	MADDOCKS FD	1,990.00			1300	130	1,990.00	T3403
T3406	Banked: <b>31/10/2023</b>	<b>966.66</b>						
T3406	CCLA	966.66			1091	100	966.66	Dividend M7
T3406	Banked: <b>31/10/2023</b>	<b>-966.66</b>						
T3406	CCLA	-966.66			1091	100	-966.66	Credit to CCLA cashbook
<b>Total Receipts for Month</b>		54,473.75	0.00	0.00			54,473.75	
<b>Cashbook Totals</b>		<u>91,045.99</u>	<u>0.00</u>	<u>0.00</u>			<u>91,045.99</u>	

## Payments for Month 7

## Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
02/10/2023	CWAC	BACS	510.00		85.00	4240	100	425.00	Rent CPH M7
02/10/2023	Scottish Power	DD	113.94			4250	130	113.94	Cemetery bld M6
02/10/2023	CWAC	DD	131.00			4250	100	131.00	Rates CPH
09/10/2023	Salaries	BACS	4,614.94			4000	100	4,614.94	Salaries M7
09/10/2023	HMRC	BACS	1,712.46			4030	100	1,712.46	HMRC & NI M7
09/10/2023	Cheshire Pensions	BACS	1,789.47			4040	100	1,789.47	Pensions M7
09/10/2023	NALC	BACS	60.00			4130	100	60.00	LCAS
09/10/2023	Community Heartbeat	BACS	525.00		87.50	4806	170	437.50	Batterries
09/10/2023	Hawk Publications Ltd	BACS	195.00		32.50	4722	140	162.50	Halloween
09/10/2023	Rabbit Digital	BACS	120.00			4200	100	120.00	Website M6
09/10/2023	Prism Ltd	DD	66.30		11.05	4212	100	55.25	Laptop charger
09/10/2023	Pear Technology	BACS	108.00		18.00	4210	130	90.00	Maplink technical support
09/10/2023	Jo O'Donoghue	BACS	103.49			4212	100	103.49	Office expenses
09/10/2023	NP Admin	BACS	210.00			4613	100	210.00	NP Admin M6
09/10/2023	CHALC	BACS	50.00			4090	100	50.00	Mtgs & Procedures LB&RL
09/10/2023	Community Heartbeat	BACS	255.54		42.59	4806	170	212.95	Adult pads
09/10/2023	Prism Ltd	BACS	145.20		24.20	4180	100	121.00	Phone contract M5
09/10/2023	PKF Littlejohn	BACS	1,638.00		273.00	4120	100	1,365.00	External audit
09/10/2023	CWAC	BACS	2,182.20			4810	100	2,182.20	Election recharge
09/10/2023	CWAC	BACS	6,000.00		1,000.00	4517	170	5,000.00	CCTV
09/10/2023	Stepenson Halliday	BACS	432.00		72.00	4999	170	360.00	Site visit & report
09/10/2023	Prism Ltd	BACS	868.96		144.83	4210	100	724.13	New server
09/10/2023	DT TURNER	BACS	-880.00			1300	130	-880.00	T3399
09/10/2023	DT Turner	DD	880.00			1300	130	880.00	T3399
16/10/2023	Waterplus	DD	29.42			4600	130	29.42	Cemetery water M6
20/10/2023	Waterplus	DD	7.96			4600	135	7.96	AD allotment water
24/10/2023	Jo O'Donoghue	BACS	19.04			4420	100	19.04	Festive Power
24/10/2023	Northwich Town Council	BACS	1,166.10			4811	170	1,166.10	1 x noticeboard
24/10/2023	Northwich Town Council	BACS	540.00		90.00	4804	170	450.00	Tree works Ship Street
24/10/2023	Hawk Publications Ltd	BACS	171.00		28.50	4710	140	142.50	Bookmarks FFoW
24/10/2023	H & L Self Storage Ltd	BACS	91.80		15.30	4511	100	76.50	SLA M7
24/10/2023	Prism Ltd	BACS	145.20		24.20	4180	100	121.00	Phone charges
24/10/2023	Private and Industrial Cleanin	BACS	171.49		28.58	4213	100	142.91	SLA M7
24/10/2023	B & M Waste Services	DD	123.94		20.66	4560	130	103.28	Cemetery waste M6
24/10/2023	Jo O'Donoghue	BACS	45.88			4212	100	45.88	Away Day
24/10/2023	Lyndy Bosman	BACS	11.40			4513	100	11.40	Over 70s
24/10/2023	Lyndy Bosman	BACS	100.64			4722	140	100.64	Halloween decorations
24/10/2023	Waterplus	DD	28.67			4600	130	28.67	Cemetery water M5
25/10/2023	Cumbria Clock Company	BACS	282.00		47.00	8000	170	235.00	Town Clock
25/10/2023	Festival of Walks	BACS	329.00			4710	140	329.00	Budget funding
25/10/2023	Prism Ltd	DD	475.58		79.26	4210	100	396.32	IT SLA M7
<b>Total Payments for Month</b>			25,570.62	0.00	2,124.17			23,446.45	
<b>Balance Carried Fwd</b>			65,475.37						
<b>Cashbook Totals</b>			91,045.99	0.00	2,124.17			88,921.82	