



Frodsham
TOWN COUNCIL

Finance Report

As at 31st March 2024

Prepared by: J O'Donoghue (Town Clerk)

Dated: 8th April 2024

Signed:.....

Dated:

Minute ref:

Detailed Balance Sheet - Excluding Stock Movement**Month 12 Date 08/04/2024**

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
	<i><u>Current Assets</u></i>		
105	VAT Control A/c	8,071	
200	Current Bank A/c Directplus	18,733	
210	Investment A/c CCLA	131,053	
	Total Current Assets		157,857
	<i><u>Current Liabilities</u></i>		
520	Retentions	1,820	
530	Deposits for Field	200	
	Total Current Liabilities		2,020
	Net Current Assets		155,838
	Total Assets less Current Liabilities		155,838
	<i><u>Represented by :-</u></i>		
300	Current Year Fund	6,708	
310	General Reserves	150,505	
324	EMR Memorial Path	(1,315)	
330	EMR Ship Street play area	(60)	
	Total Equity		155,838

Initials:

Date:

Detailed Income & Expenditure by Budget Heading 02/04/2024

Month No: 12

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	435	100	(335)			434.6%	
1091 CCLA Interest Income	(715)	9,018	0	(9,018)			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	0	3,772	0	(3,772)			0.0%	
9010 Grants Received	0	5,000	0	(5,000)			0.0%	
Establishment :- Income	(715)	569,746	351,021	(218,725)			162.3%	0
4000 Staff Salaries (net)	4,127	51,836	70,000	18,164		18,164	74.1%	
4030 PAYE and NI	1,367	17,811	12,463	(5,348)		(5,348)	142.9%	
4040 Pension	1,560	19,126	20,000	874		874	95.6%	
4060 Expenses - Staff	70	423	0	(423)		(423)	0.0%	
4070 Training - Staff	0	1,061	2,000	939		939	53.0%	
4090 Training - Councillor	30	165	0	(165)		(165)	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 (Legal)	0	236	2,000	1,764		1,764	11.8%	
4140 Subscriptions & Memberships	0	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	150	3,057	1,000	(2,057)		(2,057)	305.7%	
4190 Photocopier	0	679	700	21		21	97.0%	
4200 Website	120	1,392	1,300	(92)		(92)	107.1%	
4210 IT	409	4,881	4,750	(131)		(131)	102.8%	
4212 Office Equipment	0	807	0	(807)		(807)	0.0%	
4213 Office Cleaning	0	967	0	(967)		(967)	0.0%	
4240 Rent	425	6,201	6,000	(201)		(201)	103.3%	
4250 Rates & Water	0	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 (HR)	125	623	2,000	1,377		1,377	31.1%	
4420 Xmas Lights	0	60	0	(60)		(60)	0.0%	
4511 Storage Facility	77	1,140	1,000	(140)		(140)	114.0%	
4613 Neighbourhood Plan	0	2,558	3,000	443		443	85.3%	
4823 Room hire RECODE 23/24	0	(0)	0	0		0	0.0%	
4853 Room hire - use 4823	0	(0)	0	0		0	0.0%	
4990 Sundries	0	1,323	0	(1,323)		(1,323)	0.0%	
8050 Transfer to CCLA	0	200,000	0	(200,000)		(200,000)	0.0%	
Establishment :- Indirect Expenditure	8,459	322,220	135,413	(186,807)	0	(186,807)	238.0%	0
Net Income over Expenditure	(9,173)	247,526	215,608	(31,918)				

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Detailed Income & Expenditure by Budget Heading 02/04/2024

Month No: 12

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 & 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	1,225	500	(725)		(725)	245.0%	
Civic & Democratic :- Indirect Expenditure	0	4,068	10,746	6,678	0	6,678	37.9%	0
Net Expenditure	0	(4,068)	(10,746)	(6,678)				
<u>107 Discretionary Expenditure</u>								
4220 Grants (Permitted) paid	0	5,371	5,000	(371)		(371)	107.4%	
4513 Christmas vouchers	630	16,719	18,000	1,281		1,281	92.9%	
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%	
5112 Promoting Frodsham	250	250	0	(250)		(250)	0.0%	
Discretionary Expenditure :- Indirect Expenditure	880	51,324	52,000	676	0	676	98.7%	0
Net Expenditure	(880)	(51,324)	(52,000)	(676)				
<u>130 Cemetery</u>								
1300 Burial Fees Income	1,630	28,150	20,500	(7,650)			137.3%	
1301 Memorial Income	180	1,570	1,200	(370)			130.8%	
Cemetery :- Income	1,810	29,720	21,700	(8,020)			137.0%	0
4140 Subscriptions & Memberships	0	95	0	(95)		(95)	0.0%	
4210 IT	0	834	500	(334)		(334)	166.8%	
4250 Rates & Water	0	1,607	1,490	(117)		(117)	107.9%	
4320 Maintenance	0	4,068	1,200	(2,868)		(2,868)	339.0%	
4550 Plaques & Memorials	25	178	500	322		322	35.7%	
4560 Waste Removal	109	1,065	1,080	15		15	98.7%	
4600 Utilities	182	1,048	1,200	152		152	87.4%	
4990 Sundries	0	985	0	(985)		(985)	0.0%	
Cemetery :- Indirect Expenditure	316	9,881	5,970	(3,911)	0	(3,911)	165.5%	0
Net Income over Expenditure	1,494	19,839	15,730	(4,109)				
<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%	

Initials:

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Detailed Income & Expenditure by Budget Heading 02/04/2024

Month No: 12

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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
4250 Rates & Water	0	7	0	(7)		(7)	0.0%	
4320 Maintenance	0	55	300	245		245	18.3%	
4600 Utilities	13	83	0	(83)		(83)	0.0%	
4990 Sundries	0	35	0	(35)		(35)	0.0%	
Allotments :- Indirect Expenditure	13	235	300	66	0	66	78.2%	0
Net Income over Expenditure	(13)	1,043	1,000	(43)				
140 Events								
4321 D-Day 2024	0	80	0	(80)		(80)	0.0%	
4710 Festival of Walks	863	2,789	2,000	(789)		(789)	139.4%	
4720 Remembrance Day	0	100	(140)	(240)		(240)	(71.4%)	
4722 Halloween	0	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	863	11,084	7,200	(3,884)	0	(3,884)	153.9%	0
Net Expenditure	(863)	(11,084)	(7,200)	3,884				
170 Amenities								
2021 Grounds Maintenance SLA	2,802	32,383	36,000	3,617		3,617	90.0%	
4130 Professional Fees (Legal)	0	9	0	(9)		(9)	0.0%	
4260 Public Consultations	35	35	0	(35)		(35)	0.0%	
4514 Winter Gritting	152	739	1,000	261		261	73.9%	
4516 War Memorial Maintenance	0	275	1,000	725		725	27.5%	
4517 CCTV	0	5,000	4,750	(250)		(250)	105.3%	
4802 Annual RoSPA	0	325	350	25		25	92.9%	
4803 Play Area repairs/refurb	200	10,685	10,000	(685)		(685)	106.8%	
4804 Tree Works	0	1,306	3,000	1,694		1,694	43.5%	
4805 Hob Hey Wood	0	4,933	2,000	(2,933)		(2,933)	246.6%	
4806 Defibrillator Maintenance	47	1,525	1,000	(525)		(525)	152.5%	
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	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	0	150	30,000	29,850		29,850	0.5%	

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Detailed Income & Expenditure by Budget Heading 02/04/2024

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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
4817 Climate Action	0	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	3,396	11,107	0	(11,107)		(11,107)	0.0%	1,315
4999 Ship Street Play Area	0	110,316	0	(110,316)		(110,316)	0.0%	105,723
5000 Annual RoSPA	0	339	0	(339)		(339)	0.0%	
8000 Town Clock	0	1,264	5,000	3,736		3,736	25.3%	
Amenities :- Indirect Expenditure	6,633	195,846	139,200	(56,646)	0	(56,646)	140.7%	107,038
Net Expenditure	(6,633)	(195,846)	(139,200)	56,646				
6000 plus Transfer from EMR	0	107,038						
Movement to/(from) Gen Reserve	(6,633)	(88,807)						
Grand Totals:- Income	1,095	600,744	374,021	(226,723)			160.6%	
Expenditure	17,163	594,657	350,829	(243,828)	0	(243,828)	169.5%	
Net Income over Expenditure	(16,067)	6,086	23,192	17,106				
plus Transfer from EMR	0	107,038						
Movement to/(from) Gen Reserve	(16,067)	113,125						

Initials:

Date:

Receipts for Month 12

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 :		36,593.89					36,593.89	
T3457	Banked: 29/02/2024	-714.53						
T3457	CCLA	-714.53			1091	100	-714.53	CCLA interest credited M11
T3456	Banked: 04/03/2024	1,145.00						
T3456	Hamptons	1,145.00			1300	130	1,145.00	T3456
T3454	Banked: 05/03/2024	440.00						
T3454	Mears & Jackson	440.00			1300	130	440.00	T3454
T3459	Banked: 11/03/2024	75.00						
T3459	Blackwells	75.00			1301	130	75.00	Memorial permit
T3458	Banked: 15/03/2024	75.00						
T3458	Roughleys Stone Mason	75.00			1301	130	75.00	T3458
T3460	Banked: 25/03/2024	75.00						
T3460	BLACKWELLS	75.00			1301	130	75.00	Memorial permit
Total Receipts for Month		1,095.47	0.00	0.00			1,095.47	
Cashbook Totals		<u>37,689.36</u>	<u>0.00</u>	<u>0.00</u>			<u>37,689.36</u>	

Initials:

Date:

Payments for Month 12

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>
01/03/2024	CWAC	DD	510.00		85.00	4240	100	425.00	CPH RENT M12
01/03/2024	Scottish Power	DD	113.94		18.99	4600	130	94.95	CEMETERY ELEC
01/03/2024	Prism Ltd	BACS	180.00		30.00	4180	100	150.00	PHONE CHARGES
04/03/2024	Waterplus	BACS	13.05			4600	135	13.05	Ashton Drive allotment water
13/03/2024	Rabbit Digital	BACS	120.00			4200	100	120.00	Website SLA M11
13/03/2024	B & M Waste Services	DD	130.32		21.72	4560	130	108.60	Cemetery waste M11
13/03/2024	Robert Gleave and Sons	BACS	182.87		30.48	4514	170	152.39	15 x rock salt
13/03/2024	Hales Fruits Ltd	BACS	240.00			4513	107	240.00	Over 70s x 16
13/03/2024	My Post Shop	BACS	42.49		7.08	4260	170	35.41	50 x 2nd class stamps
13/03/2024	Community Heartbeat	BACS	56.34		9.39	4806	170	46.95	Adult pads
13/03/2024	Candles Plus	BACS	15.00			4513	107	15.00	Over 70s x 1
13/03/2024	STAFF SALARIES M12	BACS	1.00			4000	100	1.00	UNDER ENTRY
14/03/2024	Staff Salaries M12	BACS	4,125.58			4000	100	4,125.58	Staff Salaries M12
14/03/2024	HMRC	BACS	1,367.09			4030	100	1,367.09	HMRC
14/03/2024	Staff Pensions M12	BACS	1,560.12			4040	100	1,560.12	Staff Pensions M12
14/03/2024	PENINSULA	DD	149.50		24.92	4400	100	124.58	HR SLA
20/03/2024	Scottish Power	DD	71.51		11.92	4600	130	59.59	Closing payment cemetery M12
25/03/2024	Prism Ltd	BACS	490.82		81.80	4210	100	409.02	IT SLA M12
26/03/2024	Waterplus	DD	27.95			4600	130	27.95	Cemetery water to 10/03
27/03/2024	CHALC	BACS	30.00			4090	100	30.00	Councillor training (RL)
27/03/2024	Hawk Publications Ltd	BACS	1,035.00		172.50	4710	140	862.50	2000 leaflets FFoW
27/03/2024	Jo O'Donoghue	BACS	69.67			4060	100	69.67	Mobile, mileage, Zoom
27/03/2024	H & L Self Storage Ltd	BACS	91.80		15.30	4511	100	76.50	Storage SLA M12
27/03/2024	Northwich Town Council	BACS	30.00		5.00	4550	130	25.00	Install plaque in cemetery
27/03/2024	Northwich Town Council	BACS	90.00		15.00	4803	170	75.00	Repairs in Green Gates Park
27/03/2024	Northwich Town Council	BACS	150.00		25.00	4803	170	125.00	Graffiti removal (Park Lane)
27/03/2024	Vicky Video	BACS	250.00			5112	107	250.00	Promo video Artisan (Part 1)
27/03/2024	PJB Retail	BACS	375.00			4513	107	375.00	Vouchers x 25
27/03/2024	Northwich Town Council	BACS	3,362.50		560.42	2021	170	2,802.08	Grounds SLA M11
27/03/2024	Horticon Ltd	BACS	4,074.95		679.16	4991	170	3,395.79	Retention Memorial Path
Total Payments for Month			18,956.50	0.00	1,793.68			17,162.82	
Balance Carried Fwd			18,732.86						
Cashbook Totals			37,689.36	0.00	1,793.68			35,895.68	

Initials:

Date: