



Frodsham
TOWN COUNCIL

Finance Report

As at 31st August 2023

Prepared by: J O'Donoghue (Town Clerk)

Dated: 6th September 2023

Detailed Balance Sheet - Excluding Stock Movement**Month 5 Date 06/09/2023**

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
	<i><u>Current Assets</u></i>		
105	VAT Control A/c	26,485	
200	Current Bank A/c Directplus	33,562	
210	Investment A/c CCLA	235,129	
220	Instant Access A/c	25,443	
	Total Current Assets		320,618
	<i><u>Current Liabilities</u></i>		
520	Retentions	1,820	
530	Deposits for Field	200	
	Total Current Liabilities		2,020
	Net Current Assets		318,598
	Total Assets less Current Liabilities		318,598
	<i><u>Represented by :-</u></i>		
300	Current Year Fund	169,468	
310	General Reserves	150,505	
324	EMR Memorial Path	(1,315)	
330	EMR Ship Street play area	(60)	
	Total Equity		318,598

13:31

Detailed Income & Expenditure by Budget Heading 31/09/2023

Month No: 5

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	1,391	100	(1,291)			1391.5%	
1091 CCLA Interest Income	0	1,324	0	(1,324)			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	889	1,308	0	(1,308)			0.0%	
7000 Income - CIL	1,142	1,142	0	(1,142)			0.0%	
9010 Grants Received	0	5,000	0	(5,000)			0.0%	
Establishment :- Income	2,031	561,686	351,021	(210,665)			160.0%	0
4000 Staff Salaries (net)	3,807	21,073	70,000	48,927		48,927	30.1%	
4030 PAYE and NI	1,175	7,149	12,463	5,314		5,314	57.4%	
4040 Pension	1,420	7,494	20,000	12,506		12,506	37.5%	
4060 Expenses - Staff	47	70	0	(70)		(70)	0.0%	
4070 Training - Staff	120	575	2,000	1,425		1,425	28.8%	
4080 Chairman's Allowance	0	30	0	(30)		(30)	0.0%	
4090 Training - Councillor	100	366	0	(366)		(366)	0.0%	
4110 Bank Charges	25	50	0	(50)		(50)	0.0%	
4120 Audit Fees	0	(1,190)	1,500	2,690		2,690	(79.3%)	
4130 Professional Fees	0	176	2,000	1,824		1,824	8.8%	
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	516	1,971	1,000	(971)		(971)	197.1%	
4190 Photocopier	258	413	700	287		287	59.0%	
4200 Website	120	552	1,300	748		748	42.5%	
4210 IT	0	1,209	4,750	3,541		3,541	25.5%	
4212 Office Equipment	0	47	0	(47)		(47)	0.0%	
4213 Office Cleaning	0	539	0	(539)		(539)	0.0%	
4240 Rent	425	2,125	6,000	3,875		3,875	35.4%	
4250 Rates & Water	131	655	1,500	845		845	43.7%	
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	180	604	1,000	396		396	60.4%	
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	270	1,388	3,000	1,613		1,613	46.3%	

Detailed Income & Expenditure by Budget Heading 31/09/2023

Month No: 5

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
4823 Room hire RECODE 23/24	16	47	0	(47)		(47)	0.0%	
4853 Room hire - use 4823	0	(0)	0	0		0	0.0%	
4990 Sundries	0	143	0	(143)		(143)	0.0%	
8000 Town Clock	0	0	5,000	5,000		5,000	0.0%	
8050 Transfer to CCLA	0	200,000	0	(200,000)		(200,000)	0.0%	
Establishment :- Indirect Expenditure	8,609	251,012	147,163	(103,849)	0	(103,849)	170.6%	0
Net Income over Expenditure	(6,578)	310,674	203,858	(106,816)				
<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	10,000	10,000	10,000	0		0	100.0%	
Discretionary Expenditure :- Indirect Expenditure	10,000	10,000	48,000	38,000	0	38,000	20.8%	0
Net Expenditure	(10,000)	(10,000)	(48,000)	(38,000)				
<u>130 Cemetery</u>								
1300 Burial Fees Income	1,080	9,120	20,500	11,380			44.5%	
1301 Memorial Income	0	300	1,200	900			25.0%	
Cemetery :- Income	1,080	9,420	21,700	12,280			43.4%	0
4140 Subscriptions & Memberships	0	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	2,600	3,804	1,200	(2,604)		(2,604)	317.0%	
4550 Plaques & Memorials	0	0	500	500		500	0.0%	
4560 Waste Removal	0	232	1,080	848		848	21.5%	
4600 Utilities	70	247	1,200	953		953	20.6%	
4990 Sundries	0	380	0	(380)		(380)	0.0%	
Cemetery :- Indirect Expenditure	2,670	5,807	5,970	163	0	163	97.3%	0
Net Income over Expenditure	(1,590)	3,613	15,730	12,117				

Detailed Income & Expenditure by Budget Heading 31/09/2023

Month No: 5

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	26	1,244	1,300	56			95.7%	
Allotments :- Income	26	1,244	1,300	56			95.7%	0
4250 Rates & Water	0	7	0	(7)		(7)	0.0%	
4320 Maintenance	0	55	300	245		245	18.3%	
4600 Utilities	8	29	0	(29)		(29)	0.0%	
4990 Sundries	0	35	0	(35)		(35)	0.0%	
Allotments :- Indirect Expenditure	8	126	300	174	0	174	42.0%	0
Net Income over Expenditure	18	1,118	1,000	(118)				
<u>140 Events</u>								
4700 Town Meetings	0	0	200	200		200	0.0%	
4710 Festival of Walks	0	1,455	2,000	545		545	72.8%	
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	0	283	0	(283)		(283)	0.0%	
Events :- Indirect Expenditure	0	2,263	11,292	9,030	0	9,030	20.0%	0
Net Expenditure	0	(2,263)	(11,292)	(9,030)				
<u>170 Amenities</u>								
2021 Grounds Maintenance SLA	0	8,781	36,000	27,219		27,219	24.4%	
4760 Play areas add works	0	3,780	0	(3,780)		(3,780)	0.0%	
4802 Annual RoSPA	0	0	350	350		350	0.0%	
4803 Play Area repairs/refurb	500	500	10,000	9,500		9,500	5.0%	
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	598	598	1,000	402		402	59.8%	
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	0	586	2,000	1,414		1,414	29.3%	
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%	

Detailed Income & Expenditure by Budget Heading 31/09/2023

Month No: 5

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
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	104,793	105,843	0	(105,843)		(105,843)	0.0%	105,723
5000 Annual RoSPA	0	339	0	(339)		(339)	0.0%	
8000 Town Clock	0	789	0	(789)		(789)	0.0%	
Amenities :- Indirect Expenditure	105,891	133,675	127,450	(6,225)	0	(6,225)	104.9%	107,038
Net Expenditure	(105,891)	(133,675)	(127,450)	6,225				
6000 plus Transfer from EMR	104,793	107,038						
Movement to/(from) Gen Reserve	(1,098)	(26,636)						
Grand Totals:- Income	3,137	572,350	374,021	(198,329)			153.0%	
Expenditure	127,179	402,882	350,921	(51,961)	0	(51,961)	114.8%	
Net Income over Expenditure	(124,041)	169,468	23,100	(146,368)				
plus Transfer from EMR	104,793	107,038						
Movement to/(from) Gen Reserve	(19,248)	276,506						

Receipts for Month 5

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
Balance Brought Fwd :		180,720.83					180,720.83	
T3386	Banked: 09/08/2023	540.00						
T3386	DT Turner	540.00			1300	130	540.00	T3386
T3387	Banked: 21/08/2023	540.00						
T3387	Findlow's FD	540.00			1300	130	540.00	T3387
T3388	Banked: 30/08/2023	120.00						
T3388	FMH/001	120.00			1990	100	120.00	Sundial plaque
T3389	Banked: 30/08/2023	769.08						
T3389	Zurich Insurance	769.08			1990	100	769.08	Noticeboard - COSTA
T3390	Banked: 30/08/2023	26.18						
T3390	Plot AD08	26.18			1410	135	26.18	Annual rent (part of)
T3389	Banked: 30/08/2023	769.08						
T3389	Zurich Insurance	769.08			1990	100	769.08	Insurance claim (noticeboard)
T3389	Banked: 30/08/2023	-769.08						
T3389	Zurich Insurance	-769.08			1990	100	-769.08	Insurance claim (noticeboard)
Total Receipts for Month		1,995.26	0.00	0.00			1,995.26	
Cashbook Totals		<u>182,716.09</u>	<u>0.00</u>	<u>0.00</u>			<u>182,716.09</u>	

Payments for Month 5

Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
01/08/2023	Scottish Power	DD	36.00		1.71	4600	130	34.29	36.00
01/08/2023	CWAC	DD	131.00			4250	100	131.00	Rates CPH
01/08/2023	CWAC	BACS	510.00		85.00	4240	100	425.00	Rent Office 1 M5
03/08/2023	Horticon	CHAPS	125,751.94		20,958.66	4999	170	104,793.28	Practical completion
						330	0	-104,793.28	Practical completion
						6000	170	104,793.28	Practical completion
03/08/2023	CHALC	BACS	60.00			4070	100	60.00	Planning trg DC and HH
03/08/2023	Jo O'Donoghue	BACS	15.59			4823	100	15.59	Zoom subscription M5
03/08/2023	SLCC Cheshire	BACS	60.00			4070	100	60.00	Event Mgt Training (LB)
03/08/2023	NP Admin	BACS	270.00			4613	100	270.00	NP Admin M4
03/08/2023	Rabbit Digital	BACS	120.00			4200	100	120.00	Website SLA M4
04/08/2023	Co-operative Bank	BACS	25.00			4110	100	25.00	CHAPS TRF FEE
07/08/2023	CANDA COPYING	DD	116.59		19.43	4190	100	97.16	Rental 1/08 to 31/10
09/08/2023	Christmas Festival	BACS	10,000.00			4730	107	10,000.00	2023 Christmas Festival budget
09/08/2023	Northwich Town Council	BACS	2,600.00		433.33	4320	130	2,166.67	Fell 5 trees, remove ivy
09/08/2023	Northwich Town Council	BACS	598.00		99.67	4806	170	498.33	Bradley Lane defib maintenance
09/08/2023	Jo O'Donoghue	BACS	46.67			4060	100	46.67	Mobile & travel
09/08/2023	CHALC	BACS	100.00			4090	100	100.00	CoC(JC/JM) R&R(AH/JM)
09/08/2023	Northwich Town Council	BACS	-2,600.00		-433.33	4320	130	-2,166.67	incorrect amount
09/08/2023	Northwich Town Council	BACS	-598.00		-99.67	4806	170	-498.33	incorrect amount
09/08/2023	Northwich Town Council	BACS	3,120.00		520.00	4320	130	2,600.00	Fell trees & remove ivy
09/08/2023	Northwich Town Council	BACS	717.60		119.60	4806	170	598.00	Bradley Lane defib
15/08/2023	Cheshire Pensions	BACS	1,419.95			4040	100	1,419.95	Staff pensions M5
15/08/2023	Stall salaries M5	BACS	3,806.71			4000	100	3,806.71	Staff salaries M5
15/08/2023	HMRC	BACS	1,174.67			4030	100	1,174.67	Contributions M5
15/08/2023	Salary adj	BACS	0.06			4000	100	0.06	Salary adj
16/08/2023	Prism Ltd	BACS	144.00		24.00	4180	100	120.00	Phone charges M5
16/08/2023	Northwich Town Council	BACS	600.00		100.00	4803	170	500.00	Remove blue swing set
16/08/2023	H & L Self Storage Ltd	BACS	91.80		15.30	4511	100	76.50	SLA M5
16/08/2023	CANDA COPYING	BACS	76.75		12.79	4190	100	63.96	Copies
16/08/2023	CANDA COPYING	BACS	116.59		19.43	4190	100	97.16	Hire 1/08 to 31/10
22/08/2023	B & M Waste Services	DD	123.94		20.66	4511	100	103.28	SLA M5
22/08/2023	Waterplus	DD	8.22			4600	135	8.22	Ashton Drive M4
24/08/2023	Waterplus	DD	35.80			4600	130	35.80	Water M4
30/08/2023	Prism Ltd	DD	475.58		79.26	4180	100	396.32	SLA M6

Total Payments for Month 149,154.46 0.00 21,975.84 127,178.62

Balance Carried Fwd 33,561.63

Cashbook Totals 182,716.09 0.00 21,975.84 160,740.25