



Frodsham
TOWN COUNCIL

Finance Report

As at 30th September 2023

Prepared by: J O'Donoghue (Town Clerk)

Dated:

Detailed Balance Sheet - Excluding Stock Movement**Month 6 Date 06/10/2023**

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
	<u>Current Assets</u>		
105	VAT Control A/c	2,603	
200	Current Bank A/c Directplus	36,572	
210	Investment A/c CCLA	236,147	
220	Instant Access A/c	25,443	
	Total Current Assets		300,765
	<u>Current Liabilities</u>		
520	Retentions	1,820	
530	Deposits for Field	200	
	Total Current Liabilities		2,020
	Net Current Assets		298,746
	Total Assets less Current Liabilities		298,746
	<u>Represented by :-</u>		
300	Current Year Fund	149,615	
310	General Reserves	150,505	
324	EMR Memorial Path	(1,315)	
330	EMR Ship Street play area	(60)	
	Total Equity		298,746

Detailed Income & Expenditure by Budget Heading 06/10/2023

Month No: 6

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	300	1,608	0	(1,608)			0.0%	
7000 Income - CIL	0	1,142	0	(1,142)			0.0%	
9010 Grants Received	0	5,000	0	(5,000)			0.0%	
Establishment :- Income	300	561,986	351,021	(210,965)			160.1%	0
4000 Staff Salaries (net)	3,807	24,880	70,000	45,120		45,120	35.5%	
4030 PAYE and NI	1,175	8,324	12,463	4,140		4,140	66.8%	
4040 Pension	1,420	8,914	20,000	11,086		11,086	44.6%	
4060 Expenses - Staff	0	70	0	(70)		(70)	0.0%	
4070 Training - Staff	264	839	2,000	1,161		1,161	42.0%	
4080 Chairman's Allowance	0	30	0	(30)		(30)	0.0%	
4090 Training - Councillor	215	581	0	(581)		(581)	0.0%	
4110 Bank Charges	0	50	0	(50)		(50)	0.0%	
4120 Audit Fees	305	(885)	1,500	2,385		2,385	(59.0%)	
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	0	1,971	1,000	(971)		(971)	197.1%	
4190 Photocopier	0	413	700	287		287	59.0%	
4200 Website	120	672	1,300	628		628	51.7%	
4210 IT	396	1,605	4,750	3,145		3,145	33.8%	
4212 Office Equipment	409	456	0	(456)		(456)	0.0%	
4213 Office Cleaning	143	682	0	(682)		(682)	0.0%	
4240 Rent	425	2,550	6,000	3,450		3,450	42.5%	
4250 Rates & Water	131	786	1,500	714		714	52.4%	
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	77	681	1,000	319		319	68.1%	
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	248	1,635	3,000	1,365		1,365	54.5%	

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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
4823 Room hire RECODE 23/24	16	63	0	(63)		(63)	0.0%	
4853 Room hire - use 4823	0	(0)	0	0		0	0.0%	
4990 Sundries	66	208	0	(208)		(208)	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	9,215	260,227	147,163	(113,064)	0	(113,064)	176.8%	0
Net Income over Expenditure	(8,915)	301,759	203,858	(97,901)				
<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	320	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	320	10,320	48,000	37,680	0	37,680	21.5%	0
Net Expenditure	(320)	(10,320)	(48,000)	(37,680)				
<u>130 Cemetery</u>								
1300 Burial Fees Income	540	9,660	20,500	10,840			47.1%	
1301 Memorial Income	150	450	1,200	750			37.5%	
Cemetery :- Income	690	10,110	21,700	11,590			46.6%	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	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	361	1,080	719		719	33.5%	
4600 Utilities	30	277	1,200	923		923	23.1%	
4990 Sundries	0	380	0	(380)		(380)	0.0%	
Cemetery :- Indirect Expenditure	159	5,966	5,970	4	0	4	99.9%	0
Net Income over Expenditure	531	4,144	15,730	11,586				

Detailed Income & Expenditure by Budget Heading 06/10/2023

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<u>135 Allotments</u>								
1410 Allotment Income	0	1,244	1,300	56			95.7%	
Allotments :- Income	0	1,244	1,300	56			95.7%	0
4140 Subscriptions & Memberships	55	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	37	0	(37)		(37)	0.0%	
4990 Sundries	0	35	0	(35)		(35)	0.0%	
Allotments :- Indirect Expenditure	63	189	300	111	0	111	63.0%	0
Net Income over Expenditure	(63)	1,055	1,000	(55)				
<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	50	50	1,592	1,542		1,542	3.1%	
4723 Christmas Lights	75	75	2,000	1,925		1,925	3.8%	
4759 Royal Events-Plat Jub/Coron'n	400	925	5,000	4,075		4,075	18.5%	
4990 Sundries	0	283	0	(283)		(283)	0.0%	
Events :- Indirect Expenditure	525	2,788	11,292	8,505	0	8,505	24.7%	0
Net Expenditure	(525)	(2,788)	(11,292)	(8,505)				
<u>170 Amenities</u>								
2021 Grounds Maintenance SLA	6,229	15,010	36,000	20,990		20,990	41.7%	
4130 Professional Fees	9	9	0	(9)		(9)	0.0%	
4760 Play areas add works	0	3,780	0	(3,780)		(3,780)	0.0%	
4802 Annual RoSPA	325	325	350	25		25	92.9%	
4803 Play Area repairs/refurb	0	500	10,000	9,500		9,500	5.0%	
4804 Tree Works	520	520	3,000	2,480		2,480	17.3%	
4805 Hob Hey Wood	0	0	2,000	2,000		2,000	0.0%	
4806 Defibrillator Maintenance	0	598	1,000	402		402	59.8%	
4809 Rent & Rates	0	0	1,100	1,100		1,100	0.0%	
4811 Street Furniture	803	803	1,000	197		197	80.3%	
4812 Xmas Light Bulbs	0	0	1,000	1,000		1,000	0.0%	
4813 Additional grounds maint	40	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%	

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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	3,653	109,496	0	(109,496)		(109,496)	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	11,579	145,254	127,450	(17,804)	0	(17,804)	114.0%	107,038
Net Expenditure	(11,579)	(145,254)	(127,450)	17,804				
6000 plus Transfer from EMR	0	107,038						
Movement to/(from) Gen Reserve	(11,579)	(38,215)						
Grand Totals:- Income	990	573,340	374,021	(199,319)			153.3%	
Expenditure	21,861	424,743	350,921	(73,822)	0	(73,822)	121.0%	
Net Income over Expenditure	(20,871)	148,597	23,100	(125,497)				
plus Transfer from EMR	0	107,038						
Movement to/(from) Gen Reserve	(20,871)	255,635						

Receipts for Month 6**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 :		33,561.63					33,561.63	
T3394	Banked: 06/09/2023	26,484.74						
T3394	HMRC VTR	26,484.74			105		26,484.74	Reclaim M4 & M5
T3392	Banked: 06/09/2023	540.00						
T3392	DT Turner	540.00			1300	130	540.00	T3392
T3395	Banked: 19/09/2023	300.00						
T3395	Silcocks Funfair	300.00			1990	100	300.00	Funfair
T3396	Banked: 19/09/2023	75.00						
T3396	Blackwells	75.00			1301	130	75.00	T3396
T3397	Banked: 25/09/2023	75.00						
T3397	Mos Partners	75.00			1301	130	75.00	T3397
Total Receipts for Month		27,474.74	0.00	0.00			27,474.74	
Cashbook Totals		<u>61,036.37</u>	<u>0.00</u>	<u>0.00</u>			<u>61,036.37</u>	

Payments for Month 6

Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
01/09/2023	CWAC	DD	510.00		85.00	4240	100	425.00	Office rent M6
01/09/2023	Scottish Power	DD	36.00		6.00	4600	130	30.00	Electric M5 cemetery
01/09/2023	CWAC	DD	131.00			4250	100	131.00	Rates CPH M6
04/09/2023	JDH Business Services	BACS	366.00		61.00	4120	100	305.00	Yr end audit 2023
04/09/2023	Jo O'Donoghue	BACS	100.44			4212	100	100.44	Office monitor
04/09/2023	Jo O'Donoghue	BACS	15.59			4823	100	15.59	Zoom M6
04/09/2023	Notice Board Company	BACS	802.90			4811	170	802.90	Church St noticeboard
06/09/2023	HM Land Registry	DD	9.00			4130	170	9.00	Deeds
06/09/2023	Road closure	BACS	400.00			4759	140	400.00	Street party
13/09/2023	CHALC	BACS	25.00			4090	100	25.00	CoC (HH)
13/09/2023	Bates Office Services Ltd	BACS	94.87		15.81	4212	100	79.06	Office chair
13/09/2023	Rabbit Digital	BACS	120.00			4200	100	120.00	Website SLA M5
13/09/2023	Private and Industrial Cleanin	BACS	171.49		28.58	4213	100	142.91	Office cng M5
13/09/2023	NFP Workshops	BACS	190.00			4090	100	190.00	Bid trng (HH)
13/09/2023	NP Admin	BACS	247.50			4613	100	247.50	NP Admin M5
13/09/2023	Norfolk Ass LC	BACS	264.00			4070	100	264.00	Audit trng (JO)
13/09/2023	The Play Inspection Company	BACS	390.00		65.00	4802	170	325.00	Annual insp
13/09/2023	Northwich Town Council	BACS	624.00		104.00	4804	170	520.00	Tree work
13/09/2023	Northwich Town Council	BACS	3,512.50		585.42	2021	170	2,927.08	Grounds SLA M5
13/09/2023	Stepenson Halliday	BACS	4,383.60		730.60	4999	170	3,653.00	Final payment
13/09/2023	Robbie Star Entertainment	BACS	50.00			4722	140	50.00	Children's ent
13/09/2023	Jo O'Donoghue	BACS	81.00			4212	100	81.00	PDF converter
15/09/2023	Staff salaries	BACS	3,806.77			4000	100	3,806.77	Salaries M5
15/09/2023	HMRC	BACS	1,174.67			4030	100	1,174.67	TAX & NI M5
15/09/2023	Cheshire Pensions	BACS	1,419.95			4040	100	1,419.95	Staff pensions M5
20/09/2023	Waterplus	DD	8.22			4600	135	8.22	Allotment water
27/09/2023	Hawk Publications Ltd	BACS	384.00		64.00	4513	107	320.00	Xmas vouchers
27/09/2023	Northwich Town Council	BACS	3,962.50		660.42	2021	170	3,302.08	SLA + watering M4
27/09/2023	Northwich Town Council	BACS	48.00		8.00	4813	170	40.00	Churchfields lock
27/09/2023	National Allotment Society	BACS	66.00		11.00	4140	135	55.00	Subscription
27/09/2023	Fibrous Funeral Supplies	BACS	78.76		13.13	4990	100	65.63	Plaque Hague
27/09/2023	Prism Ltd	BACS	475.58		79.26	4210	100	396.32	IT SLA M6
27/09/2023	Prism Ltd	BACS	145.20		24.20	4180	100	121.00	Telecom M5
27/09/2023	H & L Self Storage Ltd	BACS	76.50		12.75	4511	100	63.75	17/09 to 17/10
27/09/2023	Bates Office Services Ltd	BACS	178.07		29.68	4212	100	148.39	Office furniture
27/09/2023	KDE	BACS	90.00		15.00	4723	140	75.00	Emergency light repair
27/09/2023	H & L Self Storage Ltd	BACS	-76.50		-12.75	4511	100	-63.75	Incorrect amt ex VAT
27/09/2023	H & L Self Storage Ltd	BACS	91.80		15.30	4511	100	76.50	SLA M6
27/09/2023	Prism Ltd	BACS	-145.20		-24.20	4180	100	-121.00	Telecoms M6
28/09/2023	B & M Waste Services	DD	154.92		25.82	4560	130	129.10	SLA M6 cemetery waste
Total Payments for Month			24,464.13	0.00	2,603.02			21,861.11	
Balance Carried Fwd			36,572.24						
Cashbook Totals			61,036.37	0.00	2,603.02			58,433.35	