



Frodsham TOWN COUNCIL

Finance Report

As at 30th June 2025

Prepared by: J O'Donoghue (Town Clerk)

Dated: 23rd July 2025

Contents

1. Balance sheet
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NOTES: All budget items remain on track for the first quarter of the year. The VAT claim for the period 1 April to 30 June was submitted on 10 July 2025, with a total claim amount of £5,415.81.

Signed.....

Dated.....

Minute ref.....

Detailed Balance Sheet - Excluding Stock Movement**Month 3 Date 01/07/2025**

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
	<u>Current Assets</u>		
105	VAT Control A/c	5,654	
200	Current Bank A/c Directplus	56,271	
210	Investment A/c CCLA	493,010	
	Total Current Assets		554,935
	<u>Represented by :-</u>		
300	Current Year Fund	286,695	
310	General Reserves	120,318	
331	EMR Cemetery extension	30,676	
332	EMR Elections	7,246	
333	EMR Play area repairs	20,000	
335	EMR Community Orchards	5,000	
336	EMR Replace Christmas Lights	15,000	
338	EMR Churchfields Safety Floor	17,000	
339	EMR Town Clocks	3,000	
340	EMR Memorial Tree	20,000	
341	EMR FTC Office	30,000	
	Total Equity		554,935

Initials:

Date:

Detailed Income & Expenditure by Budget Heading 01/07/2025

Month No: 4

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	301,646	301,646	0			100.0%	
1091 CCLA Interest Income	0	4,670	10,000	5,330			46.7%	
1990 Income - Other	0	63	0	(63)			0.0%	
Establishment :- Income	0	306,379	311,646	5,267			98.3%	0
4000 Staff Salaries (net)	0	12,298	53,000	40,702		40,702	23.2%	
4030 PAYE and NI	0	3,074	17,000	13,926		13,926	18.1%	
4040 Pension	0	4,654	21,000	16,346		16,346	22.2%	
4060 Expenses - Staff	0	150	1,000	850		850	15.0%	
4070 Training - Staff	0	0	1,000	1,000		1,000	0.0%	
4110 Bank Charges	0	25	100	75		75	25.0%	
4120 Audit Fees	0	(768)	2,000	2,768		2,768	(38.4%)	
4130 Professional Fees (Legal)	0	0	2,500	2,500		2,500	0.0%	
4131 Professional Fees (Accountant)	0	(589)	2,000	2,589		2,589	(29.4%)	
4140 Subscriptions & Memberships	0	2,506	2,700	194		194	92.8%	
4150 Insurance	0	2,718	4,000	1,282		1,282	68.0%	
4160 Stationery	0	0	500	500		500	0.0%	
4170 Postage	0	40	600	560		560	6.7%	
4180 Telephone & Broadband	0	471	1,200	729		729	39.3%	
4190 Photocopier	0	158	600	442		442	26.4%	
4200 Website	0	300	1,300	1,000		1,000	23.1%	
4210 IT	0	1,616	5,000	3,384		3,384	32.3%	
4212 Office Equipment	0	0	1,000	1,000		1,000	0.0%	
4213 Office Cleaning	0	471	2,284	1,813		1,813	20.6%	
4240 Rent	0	1,275	6,000	4,725		4,725	21.3%	
4250 CPH Rates	0	398	1,000	602		602	39.8%	
4270 Advertising	0	0	100	100		100	0.0%	
4400 Professional Fees (HR)	0	374	1,500	1,126		1,126	24.9%	
4420 Xmas Lights	0	372	0	(372)		(372)	0.0%	
4511 Storage Facility	0	77	1,000	924		924	7.7%	
Establishment :- Indirect Expenditure	0	29,620	128,384	98,764	0	98,764	23.1%	0
Net Income over Expenditure	0	276,759	183,262	(93,497)				
<u>101 Civic & Democratic</u>								
4080 Chairman's Allowance	0	0	500	500		500	0.0%	
4090 Training - Councillor	0	0	1,000	1,000		1,000	0.0%	
4260 Public Consultations	0	0	2,000	2,000		2,000	0.0%	
4823 Room hire	0	91	2,000	1,909		1,909	4.5%	
4824 Joint Surgery (CWAC)	0	0	1,000	1,000		1,000	0.0%	
Civic & Democratic :- Indirect Expenditure	0	91	6,500	6,409	0	6,409	1.4%	0
Net Expenditure	0	(91)	(6,500)	(6,409)				

Initials:

Date:

Detailed Income & Expenditure by Budget Heading 01/07/2025

Month No: 4

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>107 Discretionary Expenditure</u>								
4220 Grant Scheme	0	0	7,500	7,500		7,500	0.0%	
4513 Christmas vouchers	0	0	20,000	20,000		20,000	0.0%	
4519 Frodsham Youth Association	0	0	15,000	15,000		15,000	0.0%	
4730 Christmas Festival	0	0	15,000	15,000		15,000	0.0%	
5112 Promoting Frodsham	0	0	10,000	10,000		10,000	0.0%	
8010 Freedom of Frodsham	0	250	500	250		250	50.0%	
Discretionary Expenditure :- Indirect Expenditure	0	250	68,000	67,750	0	67,750	0.4%	0
Net Expenditure	0	(250)	(68,000)	(67,750)				
<u>130 Cemetery</u>								
1300 Burial Fees Income	0	8,430	20,000	11,570			42.1%	
1301 Memorial Income	0	240	0	(240)			0.0%	
Cemetery :- Income	0	8,670	20,000	11,330			43.4%	0
4140 Subscriptions & Memberships	0	105	100	(5)		(5)	105.0%	
4210 IT	0	0	500	500		500	0.0%	
4250 CPH Rates	0	0	1,607	1,607		1,607	0.0%	
4320 Maintenance	0	0	1,200	1,200		1,200	0.0%	
4550 Plaques & Memorials	0	0	500	500		500	0.0%	
4560 Waste Removal	0	359	1,080	721		721	33.3%	
4600 Utilities	0	167	1,000	833		833	16.7%	
4990 Sundries	0	190	0	(190)		(190)	0.0%	
Cemetery :- Indirect Expenditure	0	821	5,987	5,166	0	5,166	13.7%	0
Net Income over Expenditure	0	7,849	14,013	6,164				
<u>135 Allotments</u>								
1410 Allotment Income	0	632	0	(632)			0.0%	
Allotments :- Income	0	632	0	(632)				0
4140 Subscriptions & Memberships	0	0	55	55		55	0.0%	
4320 Maintenance	0	0	300	300		300	0.0%	
4600 Utilities	0	14	120	106		106	11.6%	
4990 Sundries	0	9	0	(9)		(9)	0.0%	
Allotments :- Indirect Expenditure	0	23	475	452	0	452	4.8%	0
Net Income over Expenditure	0	609	(475)	(1,084)				

Initials:

Date:

Detailed Income & Expenditure by Budget Heading 01/07/2025

Month No: 4

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>140 Events</u>								
4700 Town Meetings	0	0	200	200		200	0.0%	
4710 Festival of Walks	0	0	2,000	2,000		2,000	0.0%	
4720 Remembrance Day	0	0	100	100		100	0.0%	
4722 Halloween	0	0	2,000	2,000		2,000	0.0%	
4723 Christmas Lights	0	0	2,000	2,000		2,000	0.0%	
4731 Care in the Community	0	0	400	400		400	0.0%	
4734 VE-Day 2025	0	1,317	3,000	1,683		1,683	43.9%	
4737 Easter Trail	0	1,228	2,500	1,272		1,272	49.1%	
4738 Food & Drink Festival (June)	0	2,229	3,000	771		771	74.3%	
4739 Frodsham Festival 2025	0	0	20,000	20,000		20,000	0.0%	
4741 Event for Volunteers	0	0	5,000	5,000		5,000	0.0%	
Events :- Indirect Expenditure	0	4,774	40,200	35,426	0	35,426	11.9%	0
Net Expenditure	0	(4,774)	(40,200)	(35,426)				
<u>170 Amenities</u>								
1100 Grants & Donation Received	0	1,370	0	(1,370)			0.0%	
Amenities :- Income	0	1,370	0	(1,370)				0
2021 Grounds Maintenance SLA	0	6,184	36,000	29,816		29,816	17.2%	
4514 Winter Gritting	0	0	3,000	3,000		3,000	0.0%	
4516 War Memorial Maintenance	0	0	1,000	1,000		1,000	0.0%	
4517 CCTV	0	5,000	5,500	500		500	90.9%	
4760 Play areas add works	0	0	4,000	4,000		4,000	0.0%	
4802 Annual RoSPA	0	0	350	350		350	0.0%	
4804 Tree Works	0	0	3,000	3,000		3,000	0.0%	
4805 Hob Hey Wood	0	1,549	3,000	1,451		1,451	51.6%	
4806 Defibrillator Maintenance	0	925	1,000	76		76	92.5%	
4808 Daffodil Bulbs	0	0	600	600		600	0.0%	
4809 Rent & Rates	0	1,100	1,100	0		0	100.0%	
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	4,570	4,000	(570)		(570)	114.3%	
4814 Manley Road Copse	0	0	500	500		500	0.0%	
4815 Marshlands	0	0	2,000	2,000		2,000	0.0%	
4816 Active Travel Dev't Fund	0	450	6,000	5,550		5,550	7.5%	
4817 Climate Action	0	0	5,000	5,000		5,000	0.0%	
4819 Accessible Play Equipment	0	0	5,000	5,000		5,000	0.0%	
4999 Ship Street Play Area	0	0	350	350		350	0.0%	
Amenities :- Indirect Expenditure	0	19,778	83,400	63,622	0	63,622	23.7%	0
Net Income over Expenditure	0	(18,407)	(83,400)	(64,993)				

Initials:

Date:

Detailed Income & Expenditure by Budget Heading 01/07/2025

Month No: 4

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
Grand Totals:- Income	0	317,051	331,646	14,595			95.6%	
Expenditure	0	55,356	332,946	277,590	0	277,590	16.6%	
Net Income over Expenditure	<u>0</u>	<u>261,695</u>	<u>(1,300)</u>	<u>(262,995)</u>				
Movement to/(from) Gen Reserve	<u>0</u>	<u>261,695</u>	<u>(1,300)</u>	<u>(262,995)</u>				

Initials:

Date:

Receipts for Month 3

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
Balance Brought Fwd :		11,511.73					11,511.73	
	Banked: 05/06/2025	20,000.00						
TRANS M3	Investment A/c CCLA	20,000.00			210		20,000.00	Working capital
	Banked: 05/06/2025	20,000.00						
TRANSM3	Investment A/c CCLA	20,000.00			210		20,000.00	Operating capital
T3594	Banked: 09/06/2025	45.00						
T3594	2025-3A	45.00			1410	135	45.00	Allotment fee
T3595	Banked: 09/06/2025	45.00						
T3595	2025-06	45.00			1410	135	45.00	Allotment fee
T3596	Banked: 09/06/2025	45.00						
T3596	2025-05	45.00			1410	135	45.00	Allotment fee
T3598	Banked: 09/06/2025	45.00						
T3598	2025-04	45.00			1410	135	45.00	Allotment fee
T3599	Banked: 09/06/2025	45.00						
T3599	2025-6B	45.00			1410	135	45.00	Allotment fee
T3593	Banked: 09/06/2025	63.92						
T3593	2025-11	63.92			1410	135	63.92	Allotment fee
T3597	Banked: 09/06/2025	63.92						
T3597	2025-14	63.92			1410	135	63.92	Allotment fee
T3600	Banked: 10/06/2025	63.93						
T3600	AD013	63.93			1410	135	63.93	Allotment fee
T3602	Banked: 10/06/2025	220.00						
T3602	DT Turner	220.00			1300	130	220.00	Burial fees
T3601	Banked: 10/06/2025	45.00						
T3601	2025-03	45.00			1410	135	45.00	Allotment fee
T3606	Banked: 12/06/2025	48.49						
T3606	My Post Shop	48.49			1990	100	48.49	Stamp payment returned
T3605	Banked: 12/06/2025	45.00						
T3605	2025-4	45.00			1410	135	45.00	Allotment fee
T3592	Banked: 13/06/2025	2,935.00						
T3592	Dignity FD	2,935.00			1300	130	2,935.00	Burial
T3607	Banked: 16/06/2025	45.00						
T3607	2025-1	45.00			1410	135	45.00	Allotment fee
T3603	Banked: 16/06/2025	240.00						
T3603	DT Turner FD	240.00			1300	130	240.00	Burial
T3608	Banked: 20/06/2025	2,825.00						
T3608	Jacqueline Wilson	2,825.00			1300	130	2,825.00	Burial
	Banked: 26/06/2025	50,000.00						

Receipts for Month 3**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>
TR26/06/25	Investment A/c CCLA	50,000.00			210		50,000.00	Working capital
	Banked: 26/06/2025	50,000.00						
TRANS03	Investment A/c CCLA	50,000.00			210		50,000.00	Operating capital
T3611	Banked: 27/06/2025	45.00						
T3611	2025-8-Pennington	45.00			1410	135	45.00	Allotment fee
T3612	Banked: 28/06/2025	34.97						
T3612	2025-10	34.97			1410	135	34.97	Allotment fee
T3613	Banked: 30/06/2025	110.00						
T3613	DT Turner	110.00			1300	130	110.00	Burial fees
Total Receipts for Month		147,010.23	0.00	0.00			147,010.23	
Cashbook Totals		<u>158,521.96</u>	<u>0.00</u>	<u>0.00</u>			<u>158,521.96</u>	

Initials:

Date:

Payments for Month 3

Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
02/06/2025	CWAC	DD	132.00			4250	100	132.00	CPH rates M2
02/06/2025	Prism Ltd	DD	188.58		31.43	4180	100	157.15	Telecoms M2
02/06/2025	CWAC	DD	510.00		85.00	4240	100	425.00	CPH rent M3
05/06/2025	Investment A/c CCLA	TRANSM3	20,000.00			210		20,000.00	Duplicate transfer
12/06/2025	The White Marquee Co Ltd	BACS	1,390.80		231.80	4738	140	1,159.00	Marquee hire
12/06/2025	Allotment holder	BACS	8.89			4990	135	8.89	Key box repairs
12/06/2025	My Post Shop	BACS	48.49		8.08	4170	100	40.41	Postage stamps
12/06/2025	Soundcloud	BACS	72.00		12.00	4200	100	60.00	Jo O'Donoghue (reimb)
12/06/2025	Rabbit Digital	BACS	120.00			4200	100	120.00	Website SLA M2
12/06/2025	Private and Industrial Cleanin	BACS	188.34		31.39	4213	100	156.95	Office cleaning M1
12/06/2025	Private and Industrial Cleanin	BACS	188.34		31.39	4213	100	156.95	Office cleaning M2
12/06/2025	Private and Industrial Cleanin	BACS	188.34		31.39	4213	100	156.95	Office cleaning M3
12/06/2025	DT Turner	BACS	190.00			4990	130	190.00	Refund O/P burial fees
12/06/2025	H Hayes	BACS	31.97			4734	140	31.97	VE Day items
12/06/2025	H Hayes	BACS	250.00			8010	107	250.00	Voucher for FoF
12/06/2025	Not Just Bathbombs	BACS	300.00			4738	140	300.00	Circus acts (F&DF)
12/06/2025	Countyloos	BACS	924.00		154.00	4738	140	770.00	Countyloos
12/06/2025	Northwich Town Council	BACS	1,380.00		230.00	4813	170	1,150.00	Wildflower restoration
12/06/2025	Northwich Town Council	BACS	1,644.19		274.03	4813	170	1,370.16	Trees (Mersey F Grant)
12/06/2025	Northwich Town Council	BACS	1,668.00		278.00	4805	170	1,390.00	Hob Hey (11/11/24/7)
12/06/2025	Northwich Town Council	BACS	2,576.40		429.40	2021	170	2,147.00	Grounds SLA M12
12/06/2025	Northwich Town Council	BACS	3,554.20		592.37	2021	170	2,961.83	Grounds SLA M1
12/06/2025	Northwich Town Council	BACS	3,866.20		644.37	2021	170	3,221.83	Grounds SLA M2 + £260 water
12/06/2025	CWAC	BACS	6,000.00		1,000.00	4517	170	5,000.00	Town Centre CCTV SLA
12/06/2025	B & M Waste Services	BACS	130.32		21.72	4560	130	108.60	Cemetery waste
13/06/2025	PENINSULA	DD	149.50		24.92	4400	100	124.58	HR SLA M3
13/06/2025	ICO	DD	47.00			4140	100	47.00	Annual fee
13/06/2025	Staff salaries	BACS	4,199.80			4000	100	4,199.80	Staff salaries
13/06/2025	Cheshire Pensions	BACS	1,601.98			4040	100	1,601.98	Staff pensions
19/06/2025	British Gas	DD	22.72			4600	130	22.72	Electric cemetery
25/06/2025	Prism Ltd	DD	646.58		107.76	4210	100	538.82	IT SLA M4
26/06/2025	Waterplus	DD	32.48			4600	130	32.48	Cemetery water
26/06/2025	Investment A/c CCLA	TRANS03	50,000.00			210		50,000.00	Duplicate Transfer
Total Payments for Month			102,251.12	0.00	4,219.05			98,032.07	
Balance Carried Fwd			56,270.84						
Cashbook Totals			158,521.96	0.00	4,219.05			154,302.91	

Initials:

Date:

Summary Income & Expenditure by Budget Heading 01/07/2025

Month No: 4

Qtr 1 Summary Report

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
100	Establishment							
	Income	0	306,379	311,646	5,267			98.3%
	Expenditure	0	29,620	128,384	98,764		98,764	23.1%
	Net Income over Expenditure	0	276,759	183,262	(93,497)			
	plus Transfer from EMR	0	0	0	0			
	less Transfer to EMR	0	0	0	0			
	Movement to/(from) Gen Reserve	0	276,759	183,262	(93,497)			
101	Civic & Democratic							
	Expenditure	0	91	6,500	6,409		6,409	1.4%
107	Discretionary Expenditure							
	Expenditure	0	250	68,000	67,750		67,750	0.4%
130	Cemetery							
	Income	0	8,670	20,000	11,330			43.4%
	Expenditure	0	821	5,987	5,166		5,166	13.7%
	Net Income over Expenditure	0	7,849	14,013	6,164			
	less Transfer to EMR	0	0	0	0			
	Movement to/(from) Gen Reserve	0	7,849	14,013	6,164			
135	Allotments							
	Income	0	632	0	(632)			0.0%
	Expenditure	0	23	475	452		452	4.8%
	Movement to/(from) Gen Reserve	0	609					
140	Events							
	Expenditure	0	4,774	40,200	35,426		35,426	11.9%
	plus Transfer from EMR	0	0	0	0			
	Movement to/(from) Gen Reserve	0	(4,774)	(40,200)	(35,426)			
170	Amenities							
	Income	0	1,370	0	(1,370)			0.0%
	Expenditure	0	19,778	83,400	63,622		63,622	23.7%
	Net Income over Expenditure	0	(18,407)	(83,400)	(64,993)			
	plus Transfer from EMR	0	0	0	0			
	Movement to/(from) Gen Reserve	0	(18,407)	(83,400)	(64,993)			
Grand Totals:- Income		0	317,051	331,646	14,595			95.6%
Expenditure		0	55,356	332,946	277,590	0	277,590	16.6%
Net Income over Expenditure		0	261,695	(1,300)	(262,995)			
plus Transfer from EMR		0	0	0	0			
less Transfer to EMR		0	0	0	0			
Movement to/(from) Gen Reserve		0	261,695	(1,300)	(262,995)			

Initials:

Date: