Frodsham
TOWN COUNCIL

Finance Report

As at 31st July 2025

Prepared by: J O'Donoghue (Town Clerk)

Dated: 11th August 2025

Contents

1. Balance sheet
2. Management report
3. Cashbook report

NOTES: The VAT claim for the period 1st April to 30th June (QTR 1) was submitted to HMRC on 10th July 2025, with a total claim amount of £5,653.57 and was paid in full on 15th July 2025.

Signed.....

Dated.....

Minute ref.....

A/c	Description	Actual		
	Current Assets			
105	VAT Control A/c	1,444		
200	Current Bank A/c Directplus	11,232		
210	Investment A/c CCLA	494,898		
	Total Current Assets		**507,574**	
	Represented by :-			
300	Current Year Fund	239,334		
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			**507,574**

Frodsham Town Council Current Year

Detailed Income & Expenditure by Budget Heading 31/07/2025

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
100	Establishment								
1076	Precept	0	301,646	301,646	0			100.0%	
1091	CCLA Interest Income	1,888	6,558	10,000	3,442			65.6%	
1990	Income - Other	0	63	0	(63)			0.0%	
	Establishment :- Income	**1,888**	**308,267**	**311,646**	**3,379**			**98.9%**	**0**
4000	Staff Salaries (net)	4,279	16,577	53,000	36,423		36,423	31.3%	
4030	PAYE and NI	3,237	6,312	17,000	10,688		10,688	37.1%	
4040	Pension	1,630	6,283	21,000	14,717		14,717	29.9%	
4060	Expenses - Staff	0	150	1,000	850		850	15.0%	
4070	Training - Staff	90	90	1,000	910		910	9.0%	
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	634	3,140	2,700	(440)		(440)	116.3%	
4150	Insurance	0	2,718	4,000	1,282		1,282	68.0%	
4160	Stationery	0	0	500	500		500	0.0%	
4170	Postage	40	81	600	519		519	13.5%	
4180	Telephone & Broadband	157	629	1,200	571		571	52.4%	
4190	Photocopier	0	158	600	442		442	26.4%	
4200	Website	120	420	1,300	880		880	32.3%	
4210	IT	539	2,155	5,000	2,845		2,845	43.1%	
4212	Office Equipment	17	17	1,000	983		983	1.7%	
4213	Office Cleaning	157	628	2,284	1,656		1,656	27.5%	
4240	Rent	557	1,832	6,000	4,168		4,168	30.5%	
4250	CPH Rates	0	398	1,000	602		602	39.8%	
4270	Advertising	0	0	100	100		100	0.0%	
4400	Professional Fees (HR)	125	498	1,500	1,002		1,002	33.2%	
4420	Xmas Lights	0	372	0	(372)		(372)	0.0%	
4511	Storage Facility	153	230	1,000	771		771	22.9%	
	Establishment :- Indirect Expenditure	**11,735**	**41,355**	**128,384**	**87,029**	**0**	**87,029**	**32.2%**	**0**
	Net Income over Expenditure	**(9,847)**	**266,912**	**183,262**	**(83,650)**				
101	Civic & Democratic								
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	17	107	2,000	1,893		1,893	5.4%	
4824	Joint Surgery (CWAC)	0	0	1,000	1,000		1,000	0.0%	
	Civic & Democratic :- Indirect Expenditure	**17**	**107**	**6,500**	**6,393**	**0**	**6,393**	**1.7%**	**0**
	Net Expenditure	**(17)**	**(107)**	**(6,500)**	**(6,393)**				

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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
107	Discretionary Expenditure								
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	15,000	15,000	15,000	0		0	100.0%	
4730	Chrismas Festival	15,000	15,000	15,000	0		0	100.0%	
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	**30,000**	**30,250**	**68,000**	**37,750**	**0**	**37,750**	**44.5%**	**0**
	Net Expenditure	**(30,000)**	**(30,250)**	**(68,000)**	**(37,750)**				
130	Cemetery								
1300	Burial Fees Income	295	8,725	20,000	11,275			43.6%	
1301	Memorial Income	80	320	0	(320)			0.0%	
	Cemetery :- Income	**375**	**9,045**	**20,000**	**10,955**			**45.2%**	**0**
4140	Subscriptions & Memberships	0	105	100	(5)		(5)	105.0%	
4210	IT	90	90	500	410		410	18.0%	
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	266	626	1,080	454		454	57.9%	
4600	Utilities	56	223	1,000	777		777	22.3%	
4990	Sundries	0	190	0	(190)		(190)	0.0%	
	Cemetery :- Indirect Expenditure	**413**	**1,234**	**5,987**	**4,753**	**0**	**4,753**	**20.6%**	**0**
	Net Income over Expenditure	**(38)**	**7,811**	**14,013**	**6,202**				
135	Allotments								
1410	Allotment Income	104	736	0	(736)			0.0%	
	Allotments :- Income	**104**	**736**	**0**	**(736)**				**0**
4140	Subscriptions & Memberships	0	0	55	55		55	0.0%	
4320	Maintenance	0	0	300	300		300	0.0%	
4600	Utilities	14	28	120	92		92	23.3%	
4990	Sundries	0	9	0	(9)		(9)	0.0%	
	Allotments :- Indirect Expenditure	**14**	**37**	**475**	**438**	**0**	**438**	**7.8%**	**0**
	Net Income over Expenditure	**90**	**699**	**(475)**	**(1,174)**				

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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
140	Events								
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	195	1,512	3,000	1,488		1,488	50.4%	
4737	Easter Trail	0	1,228	2,500	1,272		1,272	49.1%	
4738	Food & Drink Festival (June)	558	2,787	3,000	213		213	92.9%	
4739	Picnic in the Park 2025	2,003	2,003	20,000	17,997		17,997	10.0%	
4741	Event for Volunteers	0	0	5,000	5,000		5,000	0.0%	
	Events :- Indirect Expenditure	**2,756**	**7,530**	**40,200**	**32,670**	**0**	**32,670**	**18.7%**	**0**
	Net Expenditure	**(2,756)**	**(7,530)**	**(40,200)**	**(32,670)**				
170	Amenities								
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	3,482	9,665	36,000	26,335		26,335	26.8%	
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	840	840	500	(340)		(340)	168.0%	
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%	
5000	Annual RoSPA	472	472	0	(472)		(472)	0.0%	
	Amenities :- Indirect Expenditure	**4,794**	**24,571**	**83,400**	**58,829**	**0**	**58,829**	**29.5%**	**0**
	Net Income over Expenditure	**(4,794)**	**(23,201)**	**(83,400)**	**(60,199)**				

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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
Grand Totals:- Income	**2,367**	**319,418**	**331,646**	**12,228**			**96.3%**	
Expenditure	**49,728**	**105,084**	**332,946**	**227,862**	**0**	**227,862**	**31.6%**	
Net Income over Expenditure	**(47,361)**	**214,334**	**(1,300)**	**(215,634)**				
Movement to/(from) Gen Reserve	**(47,361)**	**214,334**	**(1,300)**	**(215,634)**				

Receipts for Month 4 **Nominal Ledger Analysis**

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Balance Brought Fwd :	**56,270.84**					**56,270.84**	
T3610	Banked: **04/07/2025**	**58.92**						
T3610	2025-13	58.92			1410	135	58.92	Allotment fee
T3609	Banked: **04/07/2025**	**295.00**						
T3609	Dignity Funerals	295.00			1300	130	295.00	Burial fees
T3617	Banked: **15/07/2025**	**5,653.57**						
T3617	HMRC VTR	5,653.57			105		5,653.57	HMRC VTR QTR1
T3616	Banked: **23/07/2025**	**80.00**						
T3616	Mears & Jackson	80.00			1301	130	80.00	Memorial permit
T3615	Banked: **25/07/2025**	**45.00**						
T3615	01 LR	45.00			1410	135	45.00	Allotment rent
	Total Receipts for Month	6,132.49	0.00	0.00			6,132.49	
	Cashbook Totals	62,403.33	0.00	0.00			62,403.33	

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Payments for Month 4 | **Nominal Ledger Analysis**

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
01/07/2025	Waterplus	DD	7.16			4600	135	7.16	Allotment water
01/07/2025	CWAC	DD	132.00			4240	100	132.00	CPH rates
01/07/2025	Prism Ltd	DD	188.58		31.43	4180	100	157.15	Telecoms
01/07/2025	CWAC	DD	510.00		85.00	4240	100	425.00	Rent CPH
01/07/2025	Frodsham Youth Association	BACS	15,000.00			4519	107	15,000.00	FTC contrbution
01/07/2025	Jo O'Donoghue	BACS	16.79			4823	101	16.79	Zoom subs M4
01/07/2025	Jo O'Donoghue	BACS	21.00			4739	140	21.00	TENS Picnic in the Park
01/07/2025	Jo O'Donoghue	BACS	21.00			4738	140	21.00	TENS Food & Drink Festival
01/07/2025	Post Office Shop	BACS	48.49		8.08	4170	100	40.41	Stamps
01/07/2025	Helen Hayes	BACS	75.06			4734	140	75.06	Gas connection VE Day
01/07/2025	H & L Self Storage Ltd	BACS	91.80		15.30	4511	100	76.50	Storage facility
01/07/2025	Cheshire Community Action	BACS	100.00			4140	100	100.00	Annual subs
01/07/2025	Rabbit Digital	BACS	120.00			4200	100	120.00	SLA website
01/07/2025	B & M Waste Services	BACS	138.24		23.04	4560	130	115.20	Cemetery waste
01/07/2025	Helen Hayes	BACS	300.00			4738	140	300.00	Expenses Food & Drink Festival
01/07/2025	Rospa PlaySafety	BACS	566.40		94.40	5000	170	472.00	Annual play area inspections
01/07/2025	HMRC	BACS	1,531.35			4030	100	1,531.35	Tax & NI M3
01/07/2025	Frodsham Christmas Festival	BACS	15,000.00			4730	107	15,000.00	Frodsham Christmas Festival
02/07/2025	Hawk Publications Ltd	BACS	156.00		26.00	4739	140	130.00	PiTP flyers
02/07/2025	Hawk Publications Ltd	BACS	60.00		10.00	4739	140	50.00	PiTP design work
08/07/2025	Jo O'Donoghue	BACS	18.00			4070	100	18.00	Clerk trg (Toxic Situations)
08/07/2025	Jo O'Donoghue	BACS	36.00			4070	100	36.00	Clerk trg (Asset trans)
08/07/2025	Jo O'Donoghue	BACS	36.00			4070	100	36.00	Clerk trg (AI)
08/07/2025	ADS	BACS	100.00			4739	140	100.00	Deposit for bouncy castle
08/07/2025	Jo O'Donoghue	BACS	138.00			4739	140	138.00	Castle Park Hire
08/07/2025	Private and Industrial Cleanin	BACS	188.34		31.39	4213	100	156.95	Officce cleaning M5
08/07/2025	Private and Industrial Cleanin	BACS	284.11		47.35	4738	140	236.76	Toilet cleaning - FF&DF
08/07/2025	SLCC	BACS	385.00			4140	100	385.00	TC mem-fee SLCC
08/07/2025	Northwich Town Council	BACS	4,178.20		696.37	2021	170	3,481.83	SLA M3
08/07/2025	PEAR TECHNOLOGY	BACS	108.00		18.00	4210	130	90.00	CEM MAPPING
14/07/2025	PENINSULA	BACS	149.50		24.92	4400	100	124.58	HR SLA
15/07/2025	Staff salaries	BACS	4,279.45			4000	100	4,279.45	Staff salaries M4
15/07/2025	HMRC	BACS	1,705.94			4030	100	1,705.94	Tax & NI M4
15/07/2025	Cheshire Pensions	BACS	1,629.59			4040	100	1,629.59	Staff pension M4
17/07/2025	H & L Self Storage Ltd	BACS	91.80		15.30	4511	100	76.50	Storage facility
17/07/2025	B & M Waste Services	BACS	181.32		30.22	4560	130	151.10	Cemetery waste
17/07/2025	Frodsham WI	BACS	840.00			4814	170	840.00	Manley Road tree works
21/07/2025	British Gas	DD	24.86			4600	130	24.86	Cmetery electric
25/07/2025	Prism Ltd	DD	646.58		107.76	4210	100	538.82	IT SLA
28/07/2025	Waterplus	DD	31.58			4600	130	31.58	Cemetery water
30/07/2025	Waterplus	BACS	6.93			4600	135	6.93	Allotment water
31/07/2025	Creative Communications	BACS	120.00			4734	140	120.00	Town Crier VE Day
31/07/2025	Jo O'Donoghue	BACS	16.98			4212	100	16.98	Fast charger
31/07/2025	Becky Sings	BACS	80.00			4739	140	80.00	Entertainer PiTP
31/07/2025	Kitchen Party Duo	BACS	120.00			4739	140	120.00	Entertainment PiTP

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Payments for Month 4

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	Nominal Ledger Analysis A/c	Centre	£ Amount	Transaction Detail
31/07/2025	C Reader	BACS	120.00			4739	140	120.00	Entertainment PiTP
31/07/2025	Rural Services Partnership	BACS	148.68			4140	100	148.68	Annual subs
31/07/2025	Community Medics	BACS	348.75			4739	140	348.75	First Aid PiTP
31/07/2025	Hipswing Ent Ltd	BACS	1,074.00		179.00	4739	140	895.00	Stage hire PiTP
	Total Payments for Month		51,171.48	0.00	1,443.56			49,727.92	
	Balance Carried Fwd		11,231.85						
	Cashbook Totals		62,403.33	0.00	1,443.56			60,959.77	