



Frodsham
TOWN COUNCIL

Finance Report

As at 31st January 2026

Prepared by: J O'Donoghue (Town Clerk)

Dated: 11/02/2026

Signed: *Jo O'Donoghue (FSLCC)*

Contents

1. Balance sheet
2. Management report
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Signed.....

Dated.....

Minute ref.....

Detailed Balance Sheet - Excluding Stock Movement**Month 10 Date 31/01/2026**

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
	<u>Current Assets</u>		
105	VAT Control A/c	484	
200	Current Bank A/c Directplus	49,497	
210	Investment A/c CCLA	323,988	
	Total Current Assets		373,968
	<u>Represented by :-</u>		
300	Current Year Fund	70,728	
310	General Reserves	173,343	
331	EMR Cemetery extension	30,676	
332	EMR Elections	7,246	
333	EMR Play area improvements	17,200	
335	EMR Community Orchards	5,000	
336	EMR Replace Christmas Lights	10,828	
338	EMR Churchfields Safety Floor	5,170	
339	EMR Town Clocks	3,000	
340	EMR Memorial Garden	20,000	
341	EMR FTC Office	30,000	
342	EMR CIL 2025-2026	777	
	Total Equity		373,968

Detailed Income & Expenditure by Budget Heading 31/01/2026

Month No: 10

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	1,203	15,647	10,000	(5,647)			156.5%	
1415 Field hire income	0	300	0	(300)			0.0%	
1430 Income - Rent	0	1	0	(1)			0.0%	
1990 Income - Other	0	875	0	(875)			0.0%	777
Establishment :- Income	1,203	318,469	311,646	(6,823)			102.2%	777
4000 Staff Salaries (net)	4,486	43,520	53,000	9,480		9,480	82.1%	
4030 PAYE and NI	1,823	17,292	17,000	(292)		(292)	101.7%	
4040 Pension	1,721	16,627	21,000	4,373		4,373	79.2%	
4060 Expenses - Staff	0	150	1,000	850		850	15.0%	
4070 Training - Staff	0	433	1,000	567		567	43.3%	
4080 Chairman's Allowance	0	50	0	(50)		(50)	0.0%	
4090 Training - Councillor	0	175	0	(175)		(175)	0.0%	
4110 Bank Charges	0	25	100	75		75	25.0%	
4120 Audit Fees	0	(336)	2,000	2,336		2,336	(16.8%)	
4130 Professional Fees (Legal)	0	21	2,500	2,479		2,479	0.8%	
4131 Professional Fees (Accountant)	0	(589)	2,000	2,589		2,589	(29.4%)	
4140 Subscriptions & Memberships	0	3,140	2,700	(440)		(440)	116.3%	
4150 Insurance	0	2,718	4,000	1,282		1,282	68.0%	
4160 Stationery	0	192	500	308		308	38.3%	
4170 Postage	0	173	600	427		427	28.8%	
4180 Telephone & Broadband	157	1,553	1,200	(353)		(353)	129.4%	
4190 Photocopier	0	567	600	33		33	94.6%	
4200 Website	120	1,140	1,300	160		160	87.7%	
4210 IT	539	6,871	5,000	(1,871)		(1,871)	137.4%	
4212 Office Equipment	0	17	1,000	983		983	1.7%	
4213 Office Cleaning	0	1,354	2,284	930		930	59.3%	
4240 Rent	425	4,515	6,000	1,485		1,485	75.3%	
4250 CPH Rates	132	1,058	1,000	(58)		(58)	105.8%	
4270 Advertising	0	0	100	100		100	0.0%	
4400 Professional Fees (HR)	125	1,246	1,500	254		254	83.1%	
4420 Xmas Lights	0	372	0	(372)		(372)	0.0%	
4511 Storage Facility	77	780	1,000	220		220	78.0%	
Establishment :- Indirect Expenditure	9,604	103,063	128,384	25,321	0	25,321	80.3%	0
Net Income over Expenditure	(8,402)	215,407	183,262	(32,145)				
6001 less Transfer to EMR	0	777	0	(777)				
Movement to/(from) Gen Reserve	(8,402)	214,630	183,262	(31,368)				

Detailed Income & Expenditure by Budget Heading 31/01/2026

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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
<u>101 Civic & Democratic</u>								
1990 Income - Other	0	25	0	(25)			0.0%	
Civic & Democratic :- Income	0	25	0	(25)				0
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	1,214	2,000	786		786	60.7%	
4824 Joint Surgery (CWAC)	0	0	1,000	1,000		1,000	0.0%	
Civic & Democratic :- Indirect Expenditure	0	1,214	6,500	5,286	0	5,286	18.7%	0
Net Income over Expenditure	0	(1,189)	(6,500)	(5,311)				
<u>107 Discretionary Expenditure</u>								
4220 Grant Scheme	0	7,750	7,500	(250)		(250)	103.3%	
4513 Christmas vouchers	4,605	6,708	20,000	13,292		13,292	33.5%	
4519 Frodsham Youth Association	0	15,000	15,000	0		0	100.0%	
4730 Christmas Festival	0	15,000	15,000	0		0	100.0%	
5112 Civic Pride	452	1,807	10,000	8,193		8,193	18.1%	
8010 Freedom of Frodsham	0	250	500	250		250	50.0%	
Discretionary Expenditure :- Indirect Expenditure	5,057	46,515	68,000	21,485	0	21,485	68.4%	0
Net Expenditure	(5,057)	(46,515)	(68,000)	(21,485)				
<u>130 Cemetery</u>								
1300 Burial Fees Income	1,820	24,730	20,000	(4,730)			123.7%	
1301 Memorial Income	80	1,035	0	(1,035)			0.0%	
Cemetery :- Income	1,900	25,765	20,000	(5,765)			128.8%	0
4140 Subscriptions & Memberships	0	105	100	(5)		(5)	105.0%	
4210 IT	0	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	144	1,130	1,080	(50)		(50)	104.6%	
4600 Utilities	253	952	1,000	48		48	95.2%	
4990 Sundries	0	490	0	(490)		(490)	0.0%	
Cemetery :- Indirect Expenditure	397	2,768	5,987	3,219	0	3,219	46.2%	0
Net Income over Expenditure	1,503	22,997	14,013	(8,984)				

Detailed Income & Expenditure by Budget Heading 31/01/2026

Month No: 10

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	0	1,107	1,000	(107)			110.7%	
Allotments :- Income	0	1,107	1,000	(107)			110.7%	0
4140 Subscriptions & Memberships	0	84	55	(29)		(29)	152.7%	
4320 Maintenance	0	0	300	300		300	0.0%	
4600 Utilities	7	86	120	34		34	71.6%	
4990 Sundries	0	9	0	(9)		(9)	0.0%	
Allotments :- Indirect Expenditure	7	179	475	296	0	296	37.6%	0
Net Income over Expenditure	(7)	928	525	(403)				
<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	250	100	(150)		(150)	250.0%	
4722 Halloween	0	1,579	2,000	421		421	79.0%	
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	1,512	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)	0	2,832	3,000	168		168	94.4%	
4739 Picnic in the Park 2025	0	6,474	20,000	13,526		13,526	32.4%	
4741 Event for Volunteers	0	0	5,000	5,000		5,000	0.0%	
Events :- Indirect Expenditure	0	13,875	40,200	26,325	0	26,325	34.5%	0
Net Expenditure	0	(13,875)	(40,200)	(26,325)				
<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	26,165	36,000	9,835		9,835	72.7%	
4420 Xmas Lights	64	39,236	0	(39,236)		(39,236)	0.0%	39,172
4514 Winter Gritting	6	281	3,000	2,719		2,719	9.4%	
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	280	280	4,000	3,720		3,720	7.0%	
4802 Annual RoSPA	0	0	350	350		350	0.0%	
4803 Play Area repairs/refurb	0	1,450	0	(1,450)		(1,450)	0.0%	
4804 Tree Works	0	0	3,000	3,000		3,000	0.0%	
4805 Hob Hey Wood	0	2,086	3,000	914		914	69.5%	

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4806 Defibrillator Maintenance	0	1,135	1,000	(135)		(135)	113.5%	
4808 Daffodil Bulbs	0	249	600	351		351	41.5%	
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	7,820	4,000	(3,820)		(3,820)	195.5%	2,800
4814 Manley Road Copse	0	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%	
4818 Churchfields Safety Flooring	0	11,830	0	(11,830)		(11,830)	0.0%	11,830
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	0	472	500	28		28	94.4%	
Amenities :- Indirect Expenditure	350	98,395	83,900	(14,495)	0	(14,495)	117.3%	53,802
Net Income over Expenditure	(350)	(97,024)	(83,900)	13,124				
6000 plus Transfer from EMR	0	53,802	0	(53,802)				
Movement to/(from) Gen Reserve	(350)	(43,223)	(83,900)	(40,677)				
Grand Totals:- Income	3,103	346,737	332,646	(14,091)			104.2%	
Expenditure	15,415	266,008	333,446	67,438	0	67,438	79.8%	
Net Income over Expenditure	(12,313)	80,728	(800)	(81,528)				
plus Transfer from EMR	0	53,802	0	(53,802)				
less Transfer to EMR	0	777	0	(777)				
Movement to/(from) Gen Reserve	(12,313)	133,753	(800)	(134,553)				

Receipts for Month 10

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
Balance Brought Fwd :		18,053.94					18,053.94	
T3662	Banked: 10/12/2025	1.00						
T3662	Frodsham Comm Centre	1.00			1430	100	1.00	Annual rent
T3662	Banked: 10/12/2025	-1.00						
T3662	Frodsham Community Association	-1.00			1430	100	-1.00	Banked December 2025
T3668	Banked: 08/01/2026	80.00						
T3668	Blackwells	80.00			1301	130	80.00	T3668
T3669	Banked: 12/01/2026	240.00						
T3669	D T Turner FD	240.00			1300	130	240.00	Burial fees
	Banked: 15/01/2026	30,000.00						
M10WC	Investment A/c CCLA	30,000.00			210		30,000.00	Working capital
	T Banked: 15/01/2026	15,441.71						
	T HMRC VTR	15,441.71			105		15,441.71	QTR3 VAT REPAY
T3670	Banked: 19/01/2026	560.00						
T3670	D BENNETT FD	560.00			1300	130	560.00	Burial fees
T3671	Banked: 28/01/2026	1,020.00						
T3671	Ministry of Justice	1,020.00			1300	130	1,020.00	Childrens Funeral Fund
T3673	Banked: 31/01/2026	1,202.54						
T3673	CCLA	1,202.54			1091	100	1,202.54	Dividend
T3673	Banked: 31/01/2026	-1,202.54						
T3673	CCLA	-1,202.54			1091	100	-1,202.54	Entered wrong cashbook
Total Receipts for Month		47,341.71	0.00	0.00			47,341.71	
Cashbook Totals		<u>65,395.65</u>	<u>0.00</u>	<u>0.00</u>			<u>65,395.65</u>	

Payments for Month 10

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>
02/01/2026	CWAC	BACS	132.00			4250	100	132.00	Rates CPH
02/01/2026	Prism Ltd	DD	188.58		31.43	4180	100	157.15	Telecoms
02/01/2026	CWAC	DD	510.00		85.00	4240	100	425.00	CPH rent
06/01/2026	Waterplus	DD	31.58			4600	130	31.58	Cemetery water
08/01/2026	Waterplus	BACS	6.93			4600	135	6.93	Allotment water
13/01/2026	PENINSULA	DD	149.50		24.92	4400	100	124.58	HR SLA
14/01/2026	Robert Gleave and Sons	BACS	7.19		1.20	4514	170	5.99	Rock salt
14/01/2026	Robert Gleave and Sons	BACS	21.57		3.60	5112	107	17.97	Large garden rubbish bags
14/01/2026	H & L Self Storage Ltd	BACS	91.80		15.30	4511	100	76.50	Storage facility
14/01/2026	KDE	BACS	236.82		39.47	4600	130	197.35	Leaking cemetery tap
14/01/2026	Staff salaries	BACS	4,486.04			4000	100	4,486.04	January staff salaries
14/01/2026	Northwich Town Council	BACS	336.00		56.00	4760	170	280.00	Timber Churchfields bridge
14/01/2026	Robert Gleave and Sons	BACS	521.06		86.84	5112	107	434.22	Civic Pride tools
14/01/2026	4 Seasons 4 Food	BACS	690.00			4513	107	690.00	46 x vouchers
14/01/2026	HMRC	BACS	1,823.17			4030	100	1,823.17	Tax & NI
14/01/2026	Rabbit Digital	BACS	120.00			4200	100	120.00	Website SLA
14/01/2026	HE Coward	BACS	3,915.00			4513	107	3,915.00	Vouchers x 261
14/01/2026	Scottish Power	BACS	67.20		3.20	4420	170	64.00	Festive lights standing charge
14/01/2026	Cheshire Pensions	BACS	1,721.12			4040	100	1,721.12	Staff pensions
20/01/2026	British Gas	DD	24.01			4600	130	24.01	Cemetery electric
20/01/2026	Prism Ltd	BACS	646.58		107.76	4210	100	538.82	IT SLA
30/01/2026	B & M Waste Services	BACS	172.80		28.80	4560	130	144.00	Cemetery waste
Total Payments for Month			15,898.95	0.00	483.52			15,415.43	
Balance Carried Fwd			49,496.70						
Cashbook Totals			65,395.65	0.00	483.52			64,912.13	