



Meeting pack

Finance & General Purposes Committee

20th April 2026

Contents

	Agenda & summons
Item 4	Minutes from the meeting held 23/02/2026
Item 5a	Monthly finance report 31/03/2026
Item 6	Year-end finance report
Item 7a	Policy review
Item 9a	Administration Officer job description



Frodsham

TOWN COUNCIL

Members of the Finance & General Purposes Committee are hereby summoned to attend a meeting of the **Finance & General Purposes Committee** to be held on **Monday 20th April 2026** in **Gallery 2, Castle Park Arts Centre at 6pm**

Signed: *Jo O'Donoghue (FSLCC)* Town Clerk

Date: 15/04/2026

Members: Cllrs H Hayes (Chair), A Holman, J Hook, P Lowrie, J Moorcroft, & G Wood

FINANCE AND GENERAL PURPOSES COMMITTEE

Meeting 6

1. Apologies

To receive apologies and reasons for absence.

2. Declarations of interest

To note any declarations of interest

3. Requests from the public to speak

Members of the public are invited to speak on items which are on the agenda.

4. Minutes of the meeting held on 23rd February 2026.

To accept and sign the minutes as a true and accurate record of the meeting.

5. Finance

(a) To note that the sum of all accounts as at 31st January 2026 was £327,806.

(b) To approve the monthly Finance Report.

(c) To appoint a councillor to carry out the bank reconciliation checks as at 30th April 2026.

6. Year end finance report

To receive the year end finance from the Town Clerk.

7. Policy review

(a) To note the report provided by the Town Clerk.

(b) To approve the amendments to policies as identified by the Town Clerk.

8. Staffing

(a) To approve the recommendation from the Staffing Committee Meeting held on 13th April 2026 to implement temporary flexible and/or reduced working hours for the Town Clerk, commencing 13 April 2026 for an initial period of two weeks, following a recent diagnosis of a treatable medical condition requiring an initial six weeks of medical treatment, in order to support ongoing care while maintaining service continuity; it was

further agreed that the arrangement be subject to formal review at the end of the initial period to assess its effectiveness and determine whether any continuation or adjustment is required.

(b) To approve the recommendation from the Staffing Committee Meeting held on 13th April 2026 to appoint a part-time Administration Officer on a 20-hour-per-week, two-year temporary contract to oversee the administration of Tarvin Road Cemetery, along with other administrative responsibilities, including the management of allotments, defibrillators, and related duties as per the job description provided by the Town Clerk and note that any final decision on recruitment will be subject to approval by Full Council at the next Full Council meeting.

(c) To recommend to the full council the appointment of an Administration Officer on the SLCC recommended salary scale SCP 13–17 (FTE £28,163; £15.06/hour at SCP 13) for 20 hours per week, with an actual salary of £15,662.40 plus employer on-costs (NI £1,599.36 and LGPS £3,210.79), giving a total annual cost of £20,472.55, to be funded from the existing £44,000 earmarked staffing reserve over the two-year contract period.

(d) To agree any further action to be taken

9. Grant funding

(a) To note that Frodsham Community Association has confirmed that, due to a range of factors, the 2026 Weaver Words event has been postponed until 2027. As a result, the £500 grant allocated for the 2026 event will not be used as originally intended and consideration should be given to whether the funding should be returned.

(b) To agree action to be taken

10. Close of meeting



Minutes from the Finance & General Purposes Committee Meeting held on Monday 23rd February 2026 in Gallery 2, Castle Park Arts Centre at 7pm

Attended by: Cllrs H Hayes (Chair), A Holman, P Lowrie, J Moorcroft, G Wood & J O'Donoghue (Town Clerk)

Meeting 5

1. Apologies

To receive apologies and reasons for absence.

NOTED: There were no apologies.

2. Declarations of interest

To note any declarations of interest

NOTED: There were no declarations of interest

3. Requests from the public to speak

Members of the public are invited to speak on items which are on the agenda.

NOTED: No member of the public attended the meeting.

4. Minutes of the meeting held on 15th December 2025.

To accept and sign the minutes as a true and accurate record of the meeting.

RESOLVED: The minutes were unanimously approved and signed as a true and accurate recording of the meeting.

5. Interim internal audit

(a) To note the report from JDH Business Services which will also be reported to full council at the meeting to be held on 23rd March 2026.

NOTED

(b) To note the actions carried out by the Town Clerk following the interim audit.

NOTED: It was noted that the Town Clerk has put in place systems to prevent any duplication of payments.

6. Finance

(a) To note that the sum of all accounts as at 31st January 2026 was £373,968

NOTED

(b) To approve the monthly finance report.

RESOLVED: The finance report was unanimously approved, signed and dated by the Chair.

(c) To appoint a councillor to carry out the bank reconciliation checks as at 28th February 2026.

RESOLVED: It was unanimously agreed to appoint Cllr G Wood to carry out the bank reconciliation checks as at 28th February 2026.

7. Budget

(a) To receive a budget report from the Town Clerk.

NOTED

(b) To consider renaming the EMR heading Safeguarding Officer (2026-27) to Staffing.

RESOLVED: It was unanimously agreed to rename the EMR heading Safeguarding Officer (2026-27) to Staffing.

8. Data Protection Officer

(a) To note the report provided by the Town Clerk.

NOTED

(b) To approve appointment of a Data Protection Officer.

RESOLVED: It was unanimously agreed to appoint JDH Business Services as Data Protection Officer.

9. Preferred suppliers

(a) To note the report provided by the Town Clerk.

NOTED

(b) To approve the recommendations of the report.

RESOLVED: It was unanimously agreed to approve the list of preferred suppliers as set out in section 3 of the report and confirmed the legal and policy position regarding Independent Street Events Ltd.

10. Safeguarding Policy V2

(a) To note the updated policy provided by the Town Clerk

NOTED

(b) To approve the Safeguarding Policy.

RESOLVED: It was unanimously agreed to approve the updated Safeguarding Policy which will be uploaded to the website.

ACTION: JO

11. Close of meeting

The meeting closed at 7.06pm.



Frodsham
TOWN COUNCIL

Finance Report

As at 31st March 2026

Prepared by: J O'Donoghue (Town Clerk)

Dated: 14/04/2026

Signed: *Jo O'Donoghue (FSLCC)*

Contents

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

Signed.....
 Dated.....
 Minute ref.....

Detailed Balance Sheet - Excluding Stock Movement**Month 12 Date 31/03/2026**

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
	<i><u>Current Assets</u></i>		
105	VAT Control A/c	4,259	
200	Current Bank A/c Directplus	27,532	
210	Investment A/c CCLA	296,015	
	Total Current Assets		327,806
	<i><u>Represented by :-</u></i>		
300	Current Year Fund	24,567	
310	General Reserves	176,126	
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	27,217	
342	EMR CIL 2025-2026	777	
	Total Equity		327,806

Detailed Income & Expenditure by Budget Heading 14/04/2026

Month No: 12

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	938	17,674	10,000	(7,674)			176.7%	
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	938	320,496	311,646	(8,850)			102.8%	777
4000 Staff Salaries (net)	4,369	52,344	53,000	656		656	98.8%	
4030 PAYE and NI	1,751	20,839	17,000	(3,839)		(3,839)	122.6%	
4040 Pension	1,669	19,998	21,000	1,002		1,002	95.2%	
4060 Expenses - Staff	0	150	1,000	850		850	15.0%	
4070 Training - Staff	39	471	1,000	529		529	47.1%	
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	1,139	2,000	861		861	57.0%	
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	2,911	4,000	1,089		1,089	72.8%	
4160 Stationery	0	192	500	308		308	38.3%	
4170 Postage	0	173	600	427		427	28.8%	
4180 Telephone & Broadband	157	1,867	1,200	(667)		(667)	155.6%	
4190 Photocopier	0	731	600	(131)		(131)	121.8%	
4200 Website	120	1,380	1,300	(80)		(80)	106.2%	
4210 IT	549	8,109	5,000	(3,109)		(3,109)	162.2%	
4212 Office Equipment	48	65	1,000	935		935	6.5%	
4213 Office Cleaning	0	1,805	2,284	479		479	79.0%	
4240 Rent	425	5,365	6,000	635		635	89.4%	
4250 CPH Rates	0	1,058	1,000	(58)		(58)	105.8%	
4270 Advertising	0	0	100	100		100	0.0%	
4320 Maintenance	0	1,500	0	(1,500)		(1,500)	0.0%	1,500
4400 Professional Fees (HR)	125	1,495	1,500	5		5	99.7%	
4420 Xmas Lights	0	372	0	(372)		(372)	0.0%	
4511 Storage Facility	77	933	1,000	67		67	93.3%	
4600 Utilities	242	242	0	(242)		(242)	0.0%	
4990 Sundries	0	15	0	(15)		(15)	0.0%	
9011 Office move	1,283	1,283	0	(1,283)		(1,283)	0.0%	1,283
Establishment :- Indirect Expenditure	10,852	127,259	128,384	1,125	0	1,125	99.1%	2,783
Net Income over Expenditure	(9,914)	193,238	183,262	(9,976)				
6000 plus Transfer from EMR	1,283	2,783	0	(2,783)				
6001 less Transfer to EMR	0	777	0	(777)				
Movement to/(from) Gen Reserve	(8,631)	195,244	183,262	(11,982)				

Detailed Income & Expenditure by Budget Heading 14/04/2026

Month No: 12

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>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	17	1,791	2,000	209		209	89.5%	
4824 Joint Surgery (CWAC)	0	0	1,000	1,000		1,000	0.0%	
Civic & Democratic :- Indirect Expenditure	17	1,791	6,500	4,709	0	4,709	27.6%	0
Net Income over Expenditure	(17)	(1,766)	(6,500)	(4,734)				
<u>107 Discretionary Expenditure</u>								
4220 Grant Scheme	0	7,750	7,500	(250)		(250)	103.3%	
4513 Christmas vouchers	2,295	18,138	20,000	1,862		1,862	90.7%	
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	286	2,093	10,000	7,907		7,907	20.9%	
8010 Freedom of Frodsham	0	250	500	250		250	50.0%	
Discretionary Expenditure :- Indirect Expenditure	2,581	58,231	68,000	9,769	0	9,769	85.6%	0
Net Expenditure	(2,581)	(58,231)	(68,000)	(9,769)				
<u>130 Cemetery</u>								
1300 Burial Fees Income	240	25,930	20,000	(5,930)			129.7%	
1301 Memorial Income	240	1,275	0	(1,275)			0.0%	
Cemetery :- Income	480	27,205	20,000	(7,205)			136.0%	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	115	1,360	1,080	(280)		(280)	126.0%	
4600 Utilities	88	1,430	1,000	(430)		(430)	143.0%	
4990 Sundries	0	880	0	(880)		(880)	0.0%	
Cemetery :- Indirect Expenditure	203	3,865	5,987	2,122	0	2,122	64.6%	0
Net Income over Expenditure	277	23,340	14,013	(9,327)				

Detailed Income & Expenditure by Budget Heading 14/04/2026

Month No: 12

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	0	86	120	34		34	71.6%	
4990 Sundries	0	9	0	(9)		(9)	0.0%	
Allotments :- Indirect Expenditure	0	179	475	296	0	296	37.6%	0
Net Income over Expenditure	0	928	525	(403)				
<u>140 Events</u>								
4700 Town Meetings	0	0	200	200		200	0.0%	
4710 Festival of Walks	962	962	2,000	1,038		1,038	48.1%	
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	3,710	2,000	(1,710)		(1,710)	185.5%	
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	314	1,543	2,500	957		957	61.7%	
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%	
9012 Medieval Day 2026	243	243	0	(243)		(243)	0.0%	
Events :- Indirect Expenditure	1,519	19,105	40,200	21,095	0	21,095	47.5%	0
Net Expenditure	(1,519)	(19,105)	(40,200)	(21,095)				
<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	32,088	36,000	3,912		3,912	89.1%	
4420 Xmas Lights	0	39,236	0	(39,236)		(39,236)	0.0%	39,172
4514 Winter Gritting	0	586	3,000	2,414		2,414	19.5%	
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	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%	

Detailed Income & Expenditure by Budget Heading 14/04/2026

Month No: 12

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
4805 Hob Hey Wood	0	2,221	3,000	779		779	74.0%	
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	215	215	1,000	785		785	21.5%	
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%	
8000 Town Clock	0	235	0	(235)		(235)	0.0%	
Amenities :- Indirect Expenditure	215	105,207	83,900	(21,307)	0	(21,307)	125.4%	53,802
Net Income over Expenditure	(215)	(103,837)	(83,900)	19,937				
6000 plus Transfer from EMR	0	53,802	0	(53,802)				
Movement to/(from) Gen Reserve	(215)	(50,035)	(83,900)	(33,865)				
Grand Totals:- Income	1,418	350,203	332,646	(17,557)			105.3%	
Expenditure	15,388	315,637	333,446	17,809	0	17,809	94.7%	
Net Income over Expenditure	(13,969)	34,567	(800)	(35,367)				
plus Transfer from EMR	1,283	56,585	0	(56,585)				
less Transfer to EMR	0	777	0	(777)				
Movement to/(from) Gen Reserve	(12,686)	90,375	(800)	(91,175)				

Receipts for Month 12

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
Balance Brought Fwd :		13,092.23					13,092.23	
T3677	Banked: 04/03/2026	80.00						
T3677	Blackwells	80.00			1301	130	80.00	Memorial permit
T3676	Banked: 09/03/2026	80.00						
T3676	Blackwells	80.00			1301	130	80.00	Memorial permit
	Banked: 10/03/2026	30,000.00						
WC10032026	Investment A/c CCLA	30,000.00			210		30,000.00	Working capital
T3677	Banked: 16/03/2026	80.00						
T3677	Blackwells	80.00			1301	130	80.00	Memorial permit
T3679	Banked: 30/03/2026	240.00						
T3679	Dignity Funerals	240.00			1300	130	240.00	Burial fee
Total Receipts for Month		30,480.00	0.00	0.00			30,480.00	
Cashbook Totals		43,572.23	0.00	0.00			43,572.23	

Payments for Month 12

Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
02/03/2026	Waterplus	DD	32.48			4600	130	32.48	Cemetery water
02/03/2026	Prism Ltd	BACS	188.58		31.43	4180	100	157.15	Telecoms
02/03/2026	CWAC	DD	510.00		85.00	4240	100	425.00	Office CPH
02/03/2026	Jo O'Donoghue	BACS	16.79			4823	101	16.79	Zoom (28/02 to 28/03)
04/03/2026	SLCC	BACS	46.20		7.70	4070	100	38.50	GDPR Trg LB
04/03/2026	Jo O'Donoghue	BACS	48.00			4212	100	48.00	Keys 44 Main Street
04/03/2026	Stonegate Pub Company	BACS	360.00			4513	107	360.00	Vouchers x 24
04/03/2026	Dandelion Gifts	BACS	390.00			4513	107	390.00	Vouchers x 26
04/03/2026	FFOW	BACS	962.00			4710	140	962.00	Festival expenses April 26
04/03/2026	Devonshire Bakery	BACS	1,020.00			4513	107	1,020.00	Vouchers x 68
09/03/2026	Waterplus	DD	7.16			4600	130	7.16	Allotment water
10/03/2026	4th Frodsham Scouts	BACS	15.00			4513	107	15.00	Voucher x 1
10/03/2026	Candles Plus	BACS	30.00			4513	107	30.00	Vouchers x 2
10/03/2026	Rabbit Digital	BACS	120.00			4200	100	120.00	Website SLA
10/03/2026	Cllr expenses	BACS	174.30			5112	107	174.30	Civic Pride equipment
10/03/2026	PJB Retail Ltd	BACS	315.00			4513	107	315.00	Vouchers x 21
10/03/2026	Kelly's of Cheshire	BACS	480.00		80.00	9011	100	400.00	Office move
						341	0	-400.00	Office move
						6000	100	400.00	Office move
10/03/2026	VISION PLC	BACS	512.40		85.40	9011	100	427.00	Move copier 44 Main Street
						341	0	-427.00	Move copier 44 Main Street
						6000	100	427.00	Move copier 44 Main Street
10/03/2026	British Gas Trading	BACS	290.51		48.42	4600	100	242.09	Electricity 44 Main St
13/03/2026	PENINSULA	DD	149.50		24.92	4400	100	124.58	HR SLA
13/03/2026	Staff salaries	BACS	4,368.54			4000	100	4,368.54	Staff salaries M12
13/03/2026	HMRC	BACS	1,750.95			4030	100	1,750.95	Tax & NI
13/03/2026	Cheshire Pensions	BACS	1,669.13			4040	100	1,669.13	Staff pensions
19/03/2026	CWAC	BACS	258.00		43.00	4811	170	215.00	Planter licence (Kingsley Rd)
20/03/2026	British Gas	DD	18.73			4600	130	18.73	Cemetery electric
20/03/2026	B & M Waste Services	DD	138.24		23.04	4560	130	115.20	Cemetery waste
25/03/2026	Amazon Business	BACS	240.00		40.00	9011	100	200.00	Desks 44 Main Street
						341	0	-200.00	Desks 44 Main Street
						6000	100	200.00	Desks 44 Main Street
25/03/2026	Prism Ltd	DD	658.39		109.73	4210	100	548.66	IT Services
26/03/2026	CWAC	BACS	21.00			9012	140	21.00	TENS Medieval Day
26/03/2026	Castle Park Arts Centre	BACS	15.00			4513	107	15.00	1 x Xmas voucher
26/03/2026	Frodsham Music & Arts	BACS	15.00			4513	107	15.00	Xmas voucher x 1
26/03/2026	H & L Self Storage Ltd	BACS	91.80		15.30	4511	100	76.50	Storage M12
26/03/2026	Robert Gleave and Sons	BACS	134.17		22.36	5112	107	111.81	Civic Pride materials
26/03/2026	Frodsham Community Association	BACS	135.00			4513	107	135.00	Xmas vouchers x 9
26/03/2026	Entertainment Agency	BACS	216.00		36.00	9012	140	180.00	Medieval princess
26/03/2026	Jo O'Donoghue	BACS	314.40			4737	140	314.40	200 x Easter eggs
26/03/2026	Jo O'Donoghue	BACS	42.00			9012	140	42.00	TENS x 2
30/03/2026	Amazon	BACS	255.95			9011	100	255.95	Desks to be returned
						341	0	-255.95	Desks to be returned

Payments for Month 12**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>
30/03/2026	Waterplus	DD	29.75			6000	100	255.95	Desks to be returned
						4600	130	29.75	Cemetery water
Total Payments for Month			16,039.97	0.00	652.30			15,387.67	
Balance Carried Fwd			27,532.26						
Cashbook Totals			43,572.23	0.00	652.30			42,919.93	

Frodsham Town Council**Year-End Financial Report (2025/26)****Period:** 1st April 2025 to 31 March 2026

1. Overview

The Council has delivered a strong financial performance in 2025/26, exceeding income expectations while maintaining overall expenditure control.

- **Total Income:** £350,203 (Budget: £332,646)
- **Total Expenditure:** £315,637 (Budget: £333,446)
- **Net Surplus:** £34,567 (Budget: £800)

This represents a positive variance of £35,367 against budget.

The Council also closed the year with £327,806 in current assets and £176,126 in general reserves, demonstrating strong financial stability.

2. Key Achievements**2.1 Strong Overall Financial Outturn**

The Council achieved a significant surplus through:

- Higher-than-expected income
- Effective control of discretionary spending
- Strategic use of earmarked reserves

This places the Council in a robust financial position heading into 2026/27.

2.2 Investment Income Performance

Investment returns significantly exceeded expectations:

- **CCLA Interest Income:** £17,674 vs £10,000 budget

This reflects strong treasury management and favourable market conditions.

2.3 High-Performing Service Areas**Cemetery Operations**

- Income: £27,205 (Budget: £20,000)
- Net surplus: £23,340

This service generated a £9,327 positive variance, driven primarily by burial fee income.

Allotments

- Net surplus: £928 (Budget: £525)

A modest but efficient and consistently positive contribution.

2.4 Effective Cost Control in Key Areas

Civic & Democratic

- Expenditure: £1,791 vs £6,500 budget
- Underspend: £4,709

This reflects reduced activity in areas such as consultations and member development.

Events Programme

- Expenditure: £19,105 vs £40,200 budget
- Underspend: £21,095

Several planned events were delivered at lower cost or deferred, contributing significantly to the year-end surplus.

2.5 Strong Balance Sheet

The Council maintains a healthy financial base:

- **Cash & Investments:** £323,547 (bank + CCLA)
- **Total Assets:** £327,806
- **General Reserves:** £176,126
- **Earmarked Reserves:** Held for strategic priorities (e.g., cemetery extension, play areas, office improvements)

This ensures resilience against future financial pressures.

3. Budget Variances

3.1 Areas of Overspend

Some service areas exceeded budget:

- **PAYE & NI:** +£3,839
- **IT Costs:** +£3,109
- **Telephone & Broadband:** +£667
- **Grounds Maintenance (Additional):** +£3,820

Additionally, some capital or project costs were not originally budgeted but funded through reserves:

- Christmas Lights (Amenities)
- Churchfields Safety Flooring

These were appropriately offset by earmarked reserves.

3.2 Areas of Underspend

Significant underspends occurred in:

- Civic & Democratic activities
- Events programme
- Public consultations and member training

While financially positive, these may indicate:

- Deferred activity

- Capacity constraints
- Changes in delivery priorities

4. Use of Reserves

- **Transfers from Earmarked Reserves:** £56,585
- **Transfers to Reserves:** £777

Reserves were used appropriately to fund:

- One-off capital works
- Strategic projects
- Infrastructure improvements

The year resulted in a £90,375 increase in general reserves, strengthening financial resilience.

5. Risks and Considerations

5.1 Cost Pressures

Rising costs in:

- Staffing (PAYE/NI)
- IT and digital services
- Grounds maintenance

These may continue into future years and has been reflected in forward budgeting.

5.2 Delivery Risk (Underspends)

Large underspends in events and civic activities suggest:

- Potential delays in programme delivery
- Risk of under-delivering community outcomes

5.3 Dependence on Reserve Funding

While appropriate this year, reliance on reserves for:

- Major projects
- Unplanned expenditure

should be monitored to ensure long-term sustainability.

6. Reserve Strategy

- Maintain clear separation between operational and project funding
- Regularly review earmarked reserves to ensure alignment with priorities

7. Conclusion

The 2025/26 financial year represents a very positive outcome for the Council.

Key strengths include:

- Strong surplus position
- Excellent income performance
- Controlled overall expenditure
- Robust reserves and liquidity

The Council is therefore well positioned to deliver its priorities in 2026/27, with a solid financial foundation and capacity to invest in community outcomes.

Signed: *Jo O'Donoghue* (FSLCC)

Town Clerk

Dated: 14/04/2026

Policy Review Report

Date: 14 April 2026

1. Purpose

This report provides an overview of policies identified as out of date and requiring review, including an assessment of associated risk.

2. RAG Dashboard Summary

Policy	Review Due Status	Risk Rating	Risk Rating Notes
Data Protection Policy	Sep 2025	● Overdue	High Legal / GDPR compliance risk
Complaints Policy	Oct 2025	● Due/Overdue	Medium Scheduled for Annual Meeting
Internal Control Policy	2025 (due)	● Overdue	High Financial governance control

3. Policies Requiring Review and Risk Assessment

Data Protection Policy

- Risk Rating: ● High
- Risk of non-compliance with UK GDPR and potential penalties.

Complaints Policy

- Risk Rating: ● Medium
- Risk of inconsistent complaint handling and reputational impact.

Internal Control Policy

- Risk Rating: ● High
- Outdated internal controls may lead to weaknesses in financial management, audit issues, and reduced assurance over governance processes.

4. Planned Reviews

- The Complaints Policy will be reviewed at the Annual Town Council Meeting, alongside the Standing Orders, to ensure alignment in governance procedures.

5. Summary

- Total overdue policies: 3
- High risk: 2
- Medium risk: 1

6. Recommendation

- Approve the recommendation of the Town Clerk to make no changes to the Data Protection Policy other than to update the review date
- Complete the Complaints Policy review as scheduled
- Make no changes to the Internal Control Policy other than to update review date.

Signed: *Jo O'Donoghue* (FSLCC)

Date: 14/04/2026

**Role Aim**

The Administration Officer is a varied and wide-ranging role that supports the effective delivery of Frodsham Town Council services. The postholder provides comprehensive administrative support across multiple service areas, contributing to the smooth and efficient day-to-day operation of the Town Council.

This is a diverse role offering the opportunity to work across a range of council functions, including community services, financial administration, and operational support. While the role includes responsibility for administering Tarvin Road Cemetery, this is only one aspect of a broader portfolio of duties.

The position offers the opportunity to make a direct and positive impact on the residents of Frodsham by delivering efficient, accurate, and compassionate services. This includes supporting key community provisions such as allotments, grant schemes, winter gritting, and the management of the Town Council's network of defibrillators, ensuring these essential services are well-administered, accessible, and effectively maintained.

The role involves regular interaction with members of the public, contractors, and professionals, ensuring services are responsive, compliant, and delivered to a high standard. Working closely with the Town Clerk, the Administration Officer plays a key role in supporting community initiatives and maintaining high standards of service delivery in line with legal and regulatory requirements.

Key Responsibilities**Customer Service & Community Support**

- Act as a key point of contact for enquiries from residents, contractors, funeral directors, and other stakeholders.
- Provide clear, timely, and professional responses, demonstrating sensitivity where required.
- Support residents across a range of council services, ensuring a helpful and customer-focused experience.

General Administration & Service Delivery

- Provide administrative support across a variety of Town Council services and initiatives.
- Administer and support delivery of:
 - Allotments (liaising with leaseholders and inspection teams)
 - Grants Scheme
 - Winter Gritting Scheme
- Manage and maintain the Town Council's network of defibrillators, ensuring regular checks, accurate records, and appropriate coordination for maintenance and readiness.
- Update the Town Council website as directed by the Town Clerk.

Cemetery Administration

- Manage bookings and maintain the burial diary in liaison with funeral directors.
- Process applications relating to burial rights, memorials, and associated services.

- Ensure compliance with relevant legislation, regulations, and council policies.
- Maintain accurate burial records and issue relevant documentation.
- Liaise with contractors and attend funerals when required to ensure arrangements are carried out appropriately.

Systems, Finance & Record Keeping

- Maintain accurate digital and physical filing systems.
- Use council software systems (including Edge IT and Rialtas) to:
 - Record transactions
 - Produce invoices, certificates, and reports
 - Input income and expenditure
- Ensure all records are accurate, up to date, and compliant with relevant legislation.
- Handle all information in accordance with the Data Protection Act.

Operational Coordination & Compliance

- Liaise with contractors and service providers as required across council services.
- Monitor and report Health & Safety issues within council-managed areas.
- Ensure all work complies with relevant legislation, council policies, and best practice.
- Support the ongoing development and improvement of administrative systems and processes.

Reporting & Professional Development

- Provide regular and ad hoc reports to the Town Clerk on key service areas, including allotments, grant applications, and the Winter Gritting Scheme.
- Escalate issues or concerns as appropriate.
- Keep up to date with relevant legislation and best practice, undertaking training where required.

Working Relationships

The Administration Officer works under the direction of the Town Clerk (Proper Officer), supporting the wider council team and contributing to the delivery of high-quality services for the local community.