Frodsham
TOWN COUNCIL

Finance Report

As at 31st May 2026

Prepared by: J O'Donoghue (Town Clerk)

Dated: 17/06/2026

Signed: Jo O'Donoghue (FSLCC)

Contents

Signed...................

Dated....................

Minute ref..............

Frodsham Town Council Current Year

Detailed Balance Sheet - Excluding Stock Movement

Month 1 Date 30/04/2026

A/c	Description	Actual		
	Current Assets			
105	VAT Control A/c	4,947		
200	Current Bank A/c Directplus	318,820		
210	Investment A/c CCLA	296,984		
	Total Current Assets		**620,751**	
	Represented by :-			
300	Current Year Fund	299,589		
310	General Reserves	92,239		
331	EMR Cemetery extension	60,676		
332	EMR Elections	7,246		
333	EMR Play area improvements	20,000		
334	EMR Accessbile play	5,000		
335	EMR Community Orchards	5,000		
336	EMR Replace Christmas Lights	20,000		
339	EMR Town Clocks	3,000		
340	EMR Memorial Garden	20,000		
341	EMR FTC Office	29,224		
342	EMR CIL 2025-2026	777		
343	EMR Cemetery gate restoration	2,000		
345	EMR Telephone box refurb	5,000		
346	EMR staffing	44,000		
347	EMR Active Travel	4,000		
349	EMR Climate Action	3,000		
	Total Equity			**620,751**

Frodsham Town Council Current Year

Detailed Income & Expenditure by Budget Heading 01/04/2026

Month No: 1 **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	300,309	300,309	332,946	32,637			90.2%	
1091	CCLA Interest Income	969	969	17,000	16,031			5.7%	
1415	Field hire income	0	0	300	300			0.0%	
1990	Income - Other	179	179	0	(179)			0.0%	
7000	Income - CIL	388	388	0	(388)			0.0%	
	Establishment :- Income	**301,845**	**301,845**	**350,246**	**48,401**			**86.2%**	**0**
4000	Staff Salaries (net)	4,369	4,369	55,650	51,281		51,281	7.9%	
4030	PAYE and NI	1,751	1,751	17,850	16,099		16,099	9.8%	
4040	Pension	1,548	1,548	22,050	20,502		20,502	7.0%	
4060	Expenses - Staff	35	35	500	465		465	7.0%	
4070	Training - Staff	0	0	1,000	1,000		1,000	0.0%	
4080	Chairman's Allowance	0	0	500	500		500	0.0%	
4090	Training - Councillor	0	0	1,000	1,000		1,000	0.0%	
4110	Bank Charges	0	0	100	100		100	0.0%	
4120	Audit Fees	(1,200)	(1,200)	2,000	3,200		3,200	(60.0%)	
4130	Professional Fees (Legal)	0	0	2,500	2,500		2,500	0.0%	
4131	Professional Fees (Accountant)	(938)	(938)	2,000	2,938		2,938	(46.9%)	
4140	Subscriptions & Memberships	659	659	3,140	2,481		2,481	21.0%	
4150	Insurance	453	453	6,000	5,547		5,547	7.6%	
4160	Stationery	0	0	300	300		300	0.0%	
4170	Postage	0	0	600	600		600	0.0%	
4180	Telephone & Broadband	157	157	1,800	1,643		1,643	8.7%	
4190	Photocopier	0	0	650	650		650	0.0%	
4200	Website	(120)	(120)	1,300	1,420		1,420	(9.2%)	
4210	IT	549	549	7,000	6,451		6,451	7.8%	
4212	Office Equipment	515	515	1,000	485		485	51.5%	515
4213	Office Cleaning	0	0	900	900		900	0.0%	
4240	Rent	1,275	1,275	9,900	8,625		8,625	12.9%	
4250	CPH Rates	137	137	2,800	2,663		2,663	4.9%	
4260	Public Consultations	0	0	2,000	2,000		2,000	0.0%	
4270	Advertising	0	0	100	100		100	0.0%	
4400	Professional Fees (HR)	125	125	1,500	1,375		1,375	8.3%	
4511	Storage Facility	77	77	1,000	924		924	7.7%	
4600	Utilities	162	162	0	(162)		(162)	0.0%	
9011	Office move	261	261	0	(261)		(261)	0.0%	261
	Establishment :- Indirect Expenditure	**9,813**	**9,813**	**145,140**	**135,327**	**0**	**135,327**	**6.8%**	**776**
	Net Income over Expenditure	**292,032**	**292,032**	**205,106**	**(86,926)**				
6000	plus Transfer from EMR	776	776	0	(776)				
	Movement to/(from) Gen Reserve	**292,808**	**292,808**	**205,106**	**(87,702)**				

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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
101	Civic & Democratic								
4080	Chairman's Allowance	0	0	500	500		500	0.0%	
4260	Public Consultations	0	0	2,000	2,000		2,000	0.0%	
4823	Room hire	202	202	2,000	1,798		1,798	10.1%	
4824	Joint Surgery (CWAC)	0	0	200	200		200	0.0%	
	Civic & Democratic :- Indirect Expenditure	**202**	**202**	**4,700**	**4,498**	**0**	**4,498**	**4.3%**	**0**
	Net Expenditure	**(202)**	**(202)**	**(4,700)**	**(4,498)**				
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	0	0	15,000	15,000		15,000	0.0%	
4730	Chrismas Festival	0	0	15,000	15,000		15,000	0.0%	
5112	Civic Pride	611	611	10,000	9,389		9,389	6.1%	
8010	Freedom of Frodsham	0	0	500	500		500	0.0%	
	Discretionary Expenditure :- Indirect Expenditure	**611**	**611**	**68,000**	**67,389**	**0**	**67,389**	**0.9%**	**0**
	Net Expenditure	**(611)**	**(611)**	**(68,000)**	**(67,389)**				
130	Cemetery								
1300	Burial Fees Income	5,045	5,045	20,000	14,955			25.2%	
1301	Memorial Income	0	0	1,275	1,275			0.0%	
	Cemetery :- Income	**5,045**	**5,045**	**21,275**	**16,230**			**23.7%**	**0**
4140	Subscriptions & Memberships	0	0	55	55		55	0.0%	
4560	Waste Removal	9	9	1,200	1,191		1,191	0.7%	
4600	Utilities	57	57	1,000	943		943	5.7%	
	Cemetery :- Indirect Expenditure	**66**	**66**	**2,255**	**2,189**	**0**	**2,189**	**2.9%**	**0**
	Net Income over Expenditure	**4,979**	**4,979**	**19,020**	**14,041**				
135	Allotments								
1410	Allotment Income	0	0	1,000	1,000			0.0%	
	Allotments :- Income	**0**	**0**	**1,000**	**1,000**			**0.0%**	**0**
4140	Subscriptions & Memberships	0	0	55	55		55	0.0%	
4320	Maintenance	0	0	300	300		300	0.0%	
4600	Utilities	6	6	120	114		114	5.4%	
	Allotments :- Indirect Expenditure	**6**	**6**	**475**	**469**	**0**	**469**	**1.4%**	**0**
	Net Income over Expenditure	**(6)**	**(6)**	**525**	**531**				

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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	962	962	2,000	1,038		1,038	48.1%	
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%	
4737	Easter Trail	0	0	2,500	2,500		2,500	0.0%	
4738	Food & Drink Festival (June)	420	420	3,000	2,580		2,580	14.0%	
4739	Picnic in the Park 2025	0	0	13,000	13,000		13,000	0.0%	
4741	Event for Volunteers	0	0	5,000	5,000		5,000	0.0%	
9012	Medieval Day 2026	1,028	1,028	7,000	5,972		5,972	14.7%	
	Events :- Indirect Expenditure	**2,409**	**2,409**	**37,200**	**34,791**	**0**	**34,791**	**6.5%**	**0**
	Net Expenditure	**(2,409)**	**(2,409)**	**(37,200)**	**(34,791)**				
170	Amenities								
2021	Grounds Maintenance SLA	(5,924)	(5,924)	40,000	45,924		45,924	(14.8%)	
4514	Winter Gritting	0	0	4,000	4,000		4,000	0.0%	
4516	War Memorial Maintenance	0	0	1,000	1,000		1,000	0.0%	
4517	CCTV	0	0	5,500	5,500		5,500	0.0%	
4760	Play areas add works	0	0	4,000	4,000		4,000	0.0%	
4802	Annual RoSPA	0	0	400	400		400	0.0%	
4803	Play Area repairs/refurb	0	0	4,000	4,000		4,000	0.0%	
4804	Tree Works	0	0	3,000	3,000		3,000	0.0%	
4805	Hob Hey Wood	0	0	3,800	3,800		3,800	0.0%	
4806	Defibrillator Maintenance	117	117	1,300	1,183		1,183	9.0%	
4808	Daffodil Bulbs	0	0	600	600		600	0.0%	
4809	Rent & Rates	0	0	1,100	1,100		1,100	0.0%	
4811	Street Furniture	0	0	2,000	2,000		2,000	0.0%	
4812	Xmas Light Bulbs	0	0	1,000	1,000		1,000	0.0%	
4813	Additional grounds maint	0	0	6,000	6,000		6,000	0.0%	
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	0	4,000	4,000		4,000	0.0%	
4817	Climate Action	0	0	3,000	3,000		3,000	0.0%	
4819	Accessible Play Equipment	0	0	5,000	5,000		5,000	0.0%	
5000	Annual RoSPA	0	0	500	500		500	0.0%	
8000	Town Clock	0	0	1,000	1,000		1,000	0.0%	
	Amenities :- Indirect Expenditure	**(5,806)**	**(5,806)**	**93,700**	**99,506**	**0**	**99,506**	**(6.2%)**	**0**
	Net Expenditure	**5,806**	**5,806**	**(93,700)**	**(99,506)**				

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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	**306,890**	**306,890**	**372,521**	**65,631**			**82.4%**	
Expenditure	**7,302**	**7,302**	**351,470**	**344,168**	**0**	**344,168**	**2.1%**	
Net Income over Expenditure	**299,589**	**299,589**	**21,051**	**(278,538)**				
plus Transfer from EMR	**776**	**776**	0	(776)				
Movement to/(from) Gen Reserve	**300,364**	**300,364**	**21,051**	**(279,313)**				

Receipts for Month 1

Nominal Ledger Analysis

Receipt Ref	Name of Payer		£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Balance Brought Fwd :		**27,532.26**					**27,532.26**	
T3680	Banked: **01/04/2026**	**590.00**							
T3680	DT Turner		590.00			1300	130	590.00	Burial fees
T3707	Banked: **02/04/2026**	**388.30**							
T3707	CWAC		388.30			7000	100	388.30	CIL
T3681	Banked: **02/04/2026**	**2,825.00**							
T3681	Hankinson & Mears		2,825.00			1300	130	2,825.00	Burial fees
P3708	Banked: **13/04/2026**	**300,309.00**							
P3708	CWAC		300,309.00			1076	100	300,309.00	Precept 2026-27
T3710	Banked: **17/04/2026**	**68.00**							
T3710	Amazon Business		68.00			1990	100	68.00	Refund on office equp
T3711	Banked: **17/04/2026**	**68.00**							
T3711	Amazon Business		68.00			1990	100	68.00	Refund on office equp
T3683	Banked: **17/04/2026**	**110.00**							
T3683	DT Turner		110.00			1300	130	110.00	Burial fees
T3684	Banked: **20/04/2026**	**560.00**							
T3684	Mears & Jackson		560.00			1300	130	560.00	Burial fees
T3685	Banked: **21/04/2026**	**960.00**							
T3685	Nagle Brothers Hornby		960.00			1300	130	960.00	Burial fees
DC	Banked: **27/04/2026**	**43.25**							
DC	Amazon Business		43.25			1990	100	43.25	Equip refund
	Total Receipts for Month	305,921.55		0.00	0.00			305,921.55	
	Cashbook Totals	333,453.81		0.00	0.00			333,453.81	

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Payments for Month 1 | **Nominal Ledger Analysis**

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
01/04/2026	CWAC	DD	137.47			4250	100	137.47	Rates (CPH to be refunded)
01/04/2026	Prism Ltd	DD	188.58		31.43	4180	100	157.15	Telecoms
01/04/2026	CWAC	DD	510.00		85.00	4240	100	425.00	Rent CPH (to be refunded)
01/04/2026	K Ingram	BACS	850.00			4240	100	850.00	Rent 44 Main Street
02/04/2026	CWAC	DC	258.00			5112	107	258.00	Licence Kingsley Rd planter
02/04/2026	CWAC	DC	258.00			5112	107	258.00	Licence Sutton Weaver Planter
09/04/2026	Waterplus	DD	6.46			4600	135	6.46	Allotment water
10/04/2026	CWAC	BACS	252.00			9012	140	252.00	Fees Med Day
13/04/2026	PENINSULA	DD	149.50		24.92	4400	100	124.58	HR SLA
15/04/2026	CWAC	DC	21.00			9012	140	21.00	TEN for MedDay
15/04/2026	British Gas	DC	94.72			4600	100	94.72	Electric 44 Main Street
15/04/2026	Hawk Publications Ltd	BACS	614.00		102.33	9012	140	511.67	MedDay publicity
15/04/2026	Jo O'Donoghue	BACS	16.79			4823	101	16.79	Zoom M1
15/04/2026	Staff salaries	BACS	4,368.74			4000	100	4,368.74	Staff salaries
15/04/2026	B & M Waste Services	BACS	173.68		28.95	4560	130	144.73	Cemetery waste
15/04/2026	Castle Park Arts Centre	BACS	185.00			4823	101	185.00	Room hire
15/04/2026	Jo O'Donoghue	BACS	260.68			9011	100	260.68	Office equ 44 Main Street
						341	0	-260.68	Office equ 44 Main Street
						6000	100	260.68	Office equ 44 Main Street
15/04/2026	Jo O'Donoghue	BACS	295.24			4212	100	295.24	Office equ 44 Main Street
						341	0	-295.24	Office equ 44 Main Street
						6000	100	295.24	Office equ 44 Main Street
15/04/2026	Edge IT Systems Ltd	BACS	791.34		131.89	4140	100	659.45	Annual sub allot & cemetery
15/04/2026	HMRC	BACS	1,750.75			4030	100	1,750.75	PAYE & NI
15/04/2026	H & L Self Storage Ltd	BACS	91.80		15.30	4511	100	76.50	Storage 17/04 to 17/05
15/04/2026	Cheshire Pensions	BACS	1,547.59			4040	100	1,547.59	Staff pensions
20/04/2026	Britsh Gas	DD	23.85			4600	130	23.85	Cemetery electric
20/04/2026	CWAC	DC	25.00			4060	100	25.00	Parking fine 44 Main St TC
22/04/2026	EDF Energy	DD	67.15			4600	100	67.15	EDF Energy 44 Main Street
23/04/2026	Amazon Business	DC	50.32		8.39	4212	100	41.93	Office equip microwave
						341	0	-41.93	Office equip microwave
						6000	100	41.93	Office equip microwave
23/04/2026	Amazon Business	DC	101.27		16.88	4212	100	84.39	Storage cabinet 44 Main St
						341	0	-84.39	Storage cabinet 44 Main St
						6000	100	84.39	Storage cabinet 44 Main St
23/04/2026	Amazon Business	DC	111.96		18.66	4212	100	93.30	Under desk drawers 44 Main St
						341	0	-93.30	Under desk drawers 44 Main St
						6000	100	93.30	Under desk drawers 44 Main St
23/04/2026	CWAC	DC	138.00			4738	140	138.00	Licence F&D
24/04/2026	Staff expenses	BACS	10.00			4060	100	10.00	Pens

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Payments for Month 1 | **Nominal Ledger Analysis**

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
24/04/2026	Robert Gleave and Sons	BACS	114.11		19.02	5112	107	95.09	Civic Pride equipment
24/04/2026	Community Heartbeat	BACS	140.94		23.49	4806	170	117.45	Pads for defibs
24/04/2026	THE WHITE MARQUEE COMPANY	BACS	338.00		56.33	4738	140	281.67	Deposit on marquee F&D
27/04/2026	Prism Ltd	DD	658.39		109.73	4210	100	548.66	IT SLA
30/04/2026	Waterplus	DD	33.29			4600	130	33.29	Water Cemetery
	Total Payments for Month		14,633.62	0.00	672.32			13,961.30	
	Balance Carried Fwd		318,820.19						
	Cashbook Totals		333,453.81	0.00	672.32			332,781.49	