



Finance Report

As at 30th June 2026

Prepared by: J O'Donoghue (Town Clerk)

Dated: 22/07/2026

Signed: *Jo O'Donoghue (FSLCC)*

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Detailed Balance Sheet - Excluding Stock Movement**Month 3 Date 01/06/2026**

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
	<u>Current Assets</u>		
105	VAT Control A/c	8,481	
200	Current Bank A/c Directplus	245,913	
210	Investment A/c CCLA	298,861	
	Total Current Assets		553,255
	<u>Represented by :-</u>		
300	Current Year Fund	232,093	
310	General Reserves	109,509	
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	28,001	
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	
350	EMR Christmas Lights	(16,047)	
	Total Equity		553,255

Detailed Income & Expenditure by Budget Heading 30/06/2026

Month No: 3

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	300,309	332,946	32,637			90.2%	
1091 CCLA Interest Income	960	2,846	17,000	14,154			16.7%	
1415 Field hire income	0	0	300	300			0.0%	
1990 Income - Other	0	179	0	(179)			0.0%	
7000 Income - CIL	0	388	0	(388)			0.0%	
Establishment :- Income	960	303,723	350,246	46,523			86.7%	0
4000 Staff Salaries (net)	4,345	13,098	55,650	42,552		42,552	23.5%	
4030 PAYE and NI	1,728	5,245	17,850	12,605		12,605	29.4%	
4040 Pension	1,535	4,639	22,050	17,411		17,411	21.0%	
4060 Expenses - Staff	0	95	500	405		405	18.9%	
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	0	(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)	1,234	296	2,000	1,705		1,705	14.8%	
4140 Subscriptions & Memberships	453	1,222	3,140	1,918		1,918	38.9%	
4150 Insurance	3,026	3,479	6,000	2,521		2,521	58.0%	
4160 Stationery	0	0	300	300		300	0.0%	
4170 Postage	0	0	600	600		600	0.0%	
4180 Telephone & Broadband	0	687	1,800	1,113		1,113	38.2%	
4190 Photocopier	0	130	650	520		520	20.1%	
4200 Website	240	120	1,300	1,180		1,180	9.2%	
4210 IT	549	1,826	7,000	5,174		5,174	26.1%	
4212 Office Equipment	36	551	1,000	449		449	55.1%	515
4213 Office Cleaning	0	80	900	820		820	8.9%	
4240 Rent	1,275	3,825	9,900	6,075		6,075	38.6%	
4250 CPH Rates	139	415	2,800	2,385		2,385	14.8%	
4251 44 Main Street rates	3,014	3,619	0	(3,619)		(3,619)	0.0%	
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	374	1,500	1,126		1,126	24.9%	
4511 Storage Facility	77	230	1,000	771		771	22.9%	
4600 Utilities	343	598	0	(598)		(598)	0.0%	
9011 Office move	308	1,792	0	(1,792)		(1,792)	0.0%	1,484
Establishment :- Indirect Expenditure	18,426	41,121	145,140	104,019	0	104,019	28.3%	1,999
Net Income over Expenditure	(17,466)	262,602	205,106	(57,496)				
6000 plus Transfer from EMR	0	1,999	0	(1,999)				
Movement to/(from) Gen Reserve	(17,466)	264,601	205,106	(59,495)				

Detailed Income & Expenditure by Budget Heading 30/06/2026

Month No: 3

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>								
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	0	268	2,000	1,732		1,732	13.4%	
4824 Joint Surgery (CWAC)	0	0	200	200		200	0.0%	
Civic & Democratic :- Indirect Expenditure	<u>0</u>	<u>268</u>	<u>4,700</u>	<u>4,432</u>	<u>0</u>	<u>4,432</u>	<u>5.7%</u>	<u>0</u>
Net Expenditure	<u>0</u>	<u>(268)</u>	<u>(4,700)</u>	<u>(4,432)</u>				
<u>107 Discretionary Expenditure</u>								
4220 Grant Scheme	0	0	7,500	7,500		7,500	0.0%	
4513 Christmas vouchers	0	180	20,000	19,820		19,820	0.9%	
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 Civic Pride	0	611	10,000	9,389		9,389	6.1%	
8010 Freedom of Frodsham	0	0	500	500		500	0.0%	
Discretionary Expenditure :- Indirect Expenditure	<u>0</u>	<u>791</u>	<u>68,000</u>	<u>67,209</u>	<u>0</u>	<u>67,209</u>	<u>1.2%</u>	<u>0</u>
Net Expenditure	<u>0</u>	<u>(791)</u>	<u>(68,000)</u>	<u>(67,209)</u>				
<u>130 Cemetery</u>								
1300 Burial Fees Income	1,490	7,955	20,000	12,045			39.8%	
1301 Memorial Income	0	0	1,275	1,275			0.0%	
Cemetery :- Income	<u>1,490</u>	<u>7,955</u>	<u>21,275</u>	<u>13,320</u>			<u>37.4%</u>	<u>0</u>
4140 Subscriptions & Memberships	0	0	55	55		55	0.0%	
4560 Waste Removal	126	260	1,200	940		940	21.7%	
4600 Utilities	24	105	1,000	895		895	10.5%	
Cemetery :- Indirect Expenditure	<u>149</u>	<u>365</u>	<u>2,255</u>	<u>1,890</u>	<u>0</u>	<u>1,890</u>	<u>16.2%</u>	<u>0</u>
Net Income over Expenditure	<u>1,341</u>	<u>7,590</u>	<u>19,020</u>	<u>11,430</u>				
<u>135 Allotments</u>								
1410 Allotment Income	258	933	1,000	67			93.3%	
Allotments :- Income	<u>258</u>	<u>933</u>	<u>1,000</u>	<u>67</u>			<u>93.3%</u>	<u>0</u>
4140 Subscriptions & Memberships	0	0	55	55		55	0.0%	
4320 Maintenance	0	0	300	300		300	0.0%	
4600 Utilities	7	21	120	99		99	17.7%	
Allotments :- Indirect Expenditure	<u>7</u>	<u>21</u>	<u>475</u>	<u>454</u>	<u>0</u>	<u>454</u>	<u>4.5%</u>	<u>0</u>
Net Income over Expenditure	<u>250</u>	<u>912</u>	<u>525</u>	<u>(387)</u>				

Detailed Income & Expenditure by Budget Heading 30/06/2026

Month No: 3

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
140 Events								
4700 Town Meetings	0	0	200	200		200	0.0%	
4710 Festival of Walks	1,038	2,000	2,000	0		0	100.0%	
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	16,047	16,047	2,000	(14,047)		(14,047)	802.3%	16,047
4731 Care in the Community	0	0	400	400		400	0.0%	
4737 Easter Trail	350	461	2,500	2,039		2,039	18.4%	
4738 Food & Drink Festival (June)	682	1,479	3,000	1,521		1,521	49.3%	
4739 Picnic in the Park 2025	4,450	4,450	13,000	8,550		8,550	34.2%	
4741 Event for Volunteers	0	0	5,000	5,000		5,000	0.0%	
9012 Medieval Day 2026	2,282	7,728	7,000	(728)		(728)	110.4%	
Events :- Indirect Expenditure	24,849	32,166	37,200	5,034	0	5,034	86.5%	16,047
Net Expenditure	(24,849)	(32,166)	(37,200)	(5,034)				
6000 plus Transfer from EMR	16,047	16,047	0	(16,047)				
Movement to/(from) Gen Reserve	(8,802)	(16,119)	(37,200)	(21,081)				
170 Amenities								
2021 Grounds Maintenance SLA	5,924	2,962	40,000	37,038		37,038	7.4%	
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	487	400	(87)		(87)	121.8%	
4803 Play Area repairs/refurb	355	643	4,000	3,358		3,358	16.1%	
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	0	117	1,300	1,183		1,183	9.0%	
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	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	260	6,000	5,740		5,740	4.3%	
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	218	4,000	3,782		3,782	5.4%	
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%	

Detailed Income & Expenditure by Budget Heading 30/06/2026

Month No: 3

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
8000 Town Clock	0	0	1,000	1,000		1,000	0.0%	
Amenities :- Indirect Expenditure	6,279	5,787	93,700	87,913	0	87,913	6.2%	0
Net Expenditure	(6,279)	(5,787)	(93,700)	(87,913)				
Grand Totals:- Income	2,708	312,611	372,521	59,910			83.9%	
Expenditure	49,710	80,519	351,470	270,951	0	270,951	22.9%	
Net Income over Expenditure	(47,002)	232,093	21,051	(211,042)				
plus Transfer from EMR	16,047	18,046	0	(18,046)				
Movement to/(from) Gen Reserve	(30,956)	250,138	21,051	(229,087)				

Date: 22/07/2026

Frodsham Town Council Current Year

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Cashbook 1

User: JO

Current Bank A/c

For Month No: 3

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>
Balance Brought Fwd :		295,546.09					295,546.09	
T3690	Banked: 02/06/2026	960.00						
T3690	Dignity FD	960.00			1300	130	960.00	Burial fees
P3705	Banked: 06/06/2026	45.00						
P3705	KW4	45.00			1410	135	45.00	Allotment fee
T3706	Banked: 08/06/2026	45.00						
T3706	KW38	45.00			1410	135	45.00	Allotment fee
T3709	Banked: 12/06/2026	290.00						
T3709	Dignity FD	290.00			1300	130	290.00	Burial fees
T3714	Banked: 15/06/2026	45.00						
T3714	KW8	45.00			1410	135	45.00	Allotment rent
T3715	Banked: 18/06/2026	33.75						
T3715	LR08	33.75			1410	135	33.75	Allotment rent
T3716	Banked: 24/06/2026	240.00						
T3716	DT Turner FD	240.00			1300	130	240.00	Burial fees
T3713	Banked: 24/06/2026	55.24						
T3713	AD13	55.24			1410	135	55.24	Allotment rent
T3720	Banked: 29/06/2026	33.75						
T3720	LR7	33.75			1410	135	33.75	Allotment rent
T3722	Banked: 29/06/2026	4,274.59						
T3722	HMRC VTR	4,274.59			105		4,274.59	HMRC VTR QTR4 (2025-2026)
Total Receipts for Month		6,022.33	0.00	0.00			6,022.33	
Cashbook Totals		<u>301,568.42</u>	<u>0.00</u>	<u>0.00</u>			<u>301,568.42</u>	

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Payments for Month 3

Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
01/06/2026	Waterplus	DD	251.89			4600	100	251.89	44 Main Street Jan-Apr
01/06/2026	CWAC	DD	139.00			4250	100	139.00	Rates Castle Park (to refund)
01/06/2026	CWAC	DD	510.00		85.00	4240	100	425.00	Rent Castle Park (to refund)
03/06/2026	Staff expenses	BACS	51.31			4739	140	51.31	Equip for event
03/06/2026	Rabbit Digital	BACS	120.00			4200	100	120.00	Website SLA
03/06/2026	Rabbit Digital	DD	120.00			4200	100	120.00	Website SLA
03/06/2026	K Ingram	BACS	850.00			4240	100	850.00	Rent 44 Main St M3
03/06/2026	ANDERSONS MUSIC CO LTD	BACS	3,555.60		592.60	4739	140	2,963.00	Sound equipment
05/06/2026	Waterplus	DD	7.38			4600	135	7.38	Allotment water
09/06/2026	H & L Self Storage Ltd	BACS	91.80		15.30	4511	100	76.50	Storage unit
09/06/2026	DM Payroll Services	DD	355.20		59.20	4131	100	296.00	Payroll services
09/06/2026	Loki Music	BACS	900.00			9012	140	900.00	Medieval princess
09/06/2026	Festival of Walks	BACS	1,038.00			4710	140	1,038.00	2026 event
09/06/2026	Rialtas Business Solutions Ltd	BACS	1,125.00		187.50	4131	100	937.50	Close down & start up (yr end)
09/06/2026	The White Marquee Company	BACS	1,658.40		276.40	9012	140	1,382.00	Marquee & chairs
09/06/2026	KDE	BACS	19,255.98		3,209.33	4723	140	16,046.65	Xmas lights, Church St
						350	0	-16,046.65	Xmas lights, Church St
						6000	140	16,046.65	Xmas lights, Church St
09/06/2026	Community Medics	BACS	230.00			4738	140	230.00	First Aid
09/06/2026	Zurich Municipal	BACS	3,026.36			4150	100	3,026.36	Annual insurance
09/06/2026	CWAC	BACS	3,014.12			4251	100	3,014.12	Rates 44 Main St 12 months
10/06/2026	SLCC	BACS	406.00			4140	100	406.00	TC Membership fee
12/06/2026	ICO	DD	47.00			4140	100	47.00	Annual fee
15/06/2026	Staff salaries	BACS	4,345.17			4000	100	4,345.17	Staff salaries M3
15/06/2026	PENINSULA	DD	149.50		24.92	4400	100	124.58	HR SLA
15/06/2026	ADS Bouncy Castles	BACS	1,415.00			4739	140	1,415.00	Bouncy castles
15/06/2026	HMRC	BACS	1,727.97			4030	100	1,727.97	PAYE & NI
15/06/2026	Cheshire Pensions	BACS	1,534.84			4040	100	1,534.84	Staff pensions
19/06/2026	British Gas	DD	23.81			4600	130	23.81	Cemetery electric
22/06/2026	B & M Waste Services	DD	150.72		25.12	4560	130	125.60	Cemetery waste
23/06/2026	CWAC	DC	21.00			4739	140	21.00	TEN for PiTP
23/06/2026	EDF Energy	DD	90.78			4600	100	90.78	Electric 44 Main Street
23/06/2026	Hawk Publications Ltd	BACS	127.50		21.25	4738	140	106.25	F&D posters
23/06/2026	Staff expenses	BACS	6.00			4738	140	6.00	Toilet roll
23/06/2026	Staff expenses	BACS	15.58			4738	140	15.58	16amp sockets (F&D)
23/06/2026	Bates Office Services Ltd	BACS	43.63		7.27	4212	100	36.36	Office supplies
23/06/2026	Robert Gleave and Sons	BACS	88.60		14.77	4738	140	73.83	Events equipment
23/06/2026	H Hayes	BACS	250.00			4738	140	250.00	Compere (F&D)
23/06/2026	Independent Street Events Ltd	BACS	350.00			4737	140	350.00	Entertainment 28-03-2026
23/06/2026	Northwich Town Council	BACS	369.60		61.60	9011	100	308.00	Erect desks and move
23/06/2026	Northwich Town Council	BACS	426.00		71.00	4803	170	355.00	Replace benches x 2 Park Lne
23/06/2026	Northwich Town Council	BACS	3,554.20		592.37	2021	170	2,961.83	Grounds SLA M11
23/06/2026	Northwich Town Council	BACS	3,554.20		592.37	2021	170	2,961.83	Grounds SLA M12
23/06/2026	AD13	CH	55.24			1410	135	55.24	Allotment rent
23/06/2026	AD13	CH	-55.24			1410	135	-55.24	Allotment fee

Payments for Month 3				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>
25/06/2026	Prism Ltd	DD	658.39		109.73	4210	100	548.66	IT SLA
Total Payments for Month			55,655.53	0.00	5,945.73			49,709.80	
Balance Carried Fwd			245,912.89						
Cashbook Totals			301,568.42	0.00	5,945.73			295,622.69	

Earmarked Reserves

Account	Opening Balance	Net Transfers	Closing Balance
331 EMR Cemetery extension	60,676.00		60,676.00
332 EMR Elections	7,246.00		7,246.00
333 EMR Play area improvements	20,000.00		20,000.00
334 EMR Accessible play	5,000.00		5,000.00
335 EMR Community Orchards	5,000.00		5,000.00
336 EMR Replace Christmas Lights	20,000.00		20,000.00
339 EMR Town Clocks	3,000.00		3,000.00
340 EMR Memorial Garden	20,000.00		20,000.00
341 EMR FTC Office	30,000.00	-1,998.99	28,001.01
342 EMR CIL 2025-2026	776.61		776.61
343 EMR Cemetery gate restoration	2,000.00		2,000.00
345 EMR Telephone box refurb	5,000.00		5,000.00
346 EMR staffing	44,000.00		44,000.00
347 EMR Active Travel	4,000.00		4,000.00
349 EMR Climate Action	3,000.00		3,000.00
350 EMR Christmas Lights	0.00	-16,046.65	-16,046.65
	229,698.61	-18,045.64	211,652.97