Frodsham
TOWN COUNCIL

Finance Report

As at 30th September 2026

Prepared by: J O'Donoghue (Town Clerk)

Dated: 21/10/2026

Signed: Jo O'Donoghue (FSLCC)

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Signed.....

Dated.....

Minute ref.....

Detailed Income & Expenditure by Budget Heading 30/09/2026

Month No: 6 **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	300,309	332,946	32,637			90.2%	
1091	CCLA Interest Income	1,474	6,490	17,000	10,510			38.2%	
1415	Field hire income	300	300	300	0			100.0%	
1990	Income - Other	250	1,449	0	(1,449)			0.0%	
7000	Income - CIL	0	388	0	(388)			0.0%	
	Establishment :- Income	**2,024**	**308,936**	**350,246**	**41,310**			**88.2%**	**0**
4000	Staff Salaries (net)	5,365	29,814	55,650	25,836		25,836	53.6%	
4030	PAYE and NI	2,391	12,259	17,850	5,591		5,591	68.7%	
4040	Pension	1,969	10,633	22,050	11,417		11,417	48.2%	
4060	Expenses - Staff	127	222	500	278		278	44.3%	
4070	Training - Staff	255	255	1,000	745		745	25.5%	
4080	Chairman's Allowance	0	32	500	468		468	6.4%	
4090	Training - Councillor	0	35	1,000	965		965	3.5%	
4110	Bank Charges	0	25	100	75		75	25.0%	
4120	Audit Fees	444	(364)	2,000	2,364		2,364	(18.2%)	
4130	Professional Fees (Legal)	117	3,152	2,500	(652)		(652)	126.1%	2,783
4131	Professional Fees (Accountant)	0	296	2,000	1,705		1,705	14.8%	
4140	Subscriptions & Memberships	156	3,586	3,140	(446)		(446)	114.2%	
4150	Insurance	0	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	145	1,122	1,800	678		678	62.3%	
4190	Photocopier	0	287	650	363		363	44.2%	
4200	Website	120	480	1,300	820		820	36.9%	
4210	IT	557	3,529	7,000	3,471		3,471	50.4%	
4212	Office Equipment	233	1,293	1,000	(293)		(293)	129.3%	515
4213	Office Cleaning	120	308	900	592		592	34.2%	
4240	Rent	850	6,375	9,900	3,525		3,525	64.4%	
4250	CPH Rates	0	415	2,800	2,385		2,385	14.8%	
4251	44 Main Street rates	0	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	747	1,500	753		753	49.8%	
4511	Storage Facility	153	459	1,000	541		541	45.9%	
4600	Utilities	137	1,015	0	(1,015)		(1,015)	0.0%	
4613	Neighbourhood Plan	70	70	0	(70)		(70)	0.0%	
4990	Sundries	0	(1,250)	0	1,250		1,250	0.0%	
8000	Town Clock	470	1,150	0	(1,150)		(1,150)	0.0%	
9011	Office move	0	2,612	0	(2,612)		(2,612)	0.0%	2,304
	Establishment :- Indirect Expenditure	**13,804**	**85,655**	**145,140**	**59,485**	**0**	**59,485**	**59.0%**	**5,602**
	Net Income over Expenditure	**(11,780)**	**223,281**	**205,106**	**(18,175)**				
6000	plus Transfer from EMR	0	5,602	0	(5,602)				

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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
	Movement to/(from) Gen Reserve	**(11,780)**	**228,884**	**205,106**	**(23,778)**				
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	315	898	2,000	1,102		1,102	44.9%	
4824	Joint Surgery (CWAC)	0	0	200	200		200	0.0%	
	Civic & Democratic :- Indirect Expenditure	**315**	**898**	**4,700**	**3,802**	**0**	**3,802**	**19.1%**	**0**
	Net Expenditure	**(315)**	**(898)**	**(4,700)**	**(3,802)**				
107	Discretionary Expenditure								
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	15,000	15,000	0		0	100.0%	
4730	Chrismas Festival	0	15,000	15,000	0		0	100.0%	
5112	Civic Pride	72	683	10,000	9,317		9,317	6.8%	
8010	Freedom of Frodsham	0	0	500	500		500	0.0%	
	Discretionary Expenditure :- Indirect Expenditure	**72**	**30,863**	**68,000**	**37,137**	**0**	**37,137**	**45.4%**	**0**
	Net Expenditure	**(72)**	**(30,863)**	**(68,000)**	**(37,137)**				
130	Cemetery								
1300	Burial Fees Income	1,230	12,825	20,000	7,175			64.1%	
1301	Memorial Income	400	720	1,275	555			56.5%	
	Cemetery :- Income	**1,630**	**13,545**	**21,275**	**7,730**			**63.7%**	**0**
4130	Professional Fees (Legal)	0	48	0	(48)		(48)	0.0%	
4140	Subscriptions & Memberships	0	0	55	55		55	0.0%	
4560	Waste Removal	154	694	1,200	506		506	57.9%	
4600	Utilities	25	176	1,000	824		824	17.6%	
	Cemetery :- Indirect Expenditure	**179**	**919**	**2,255**	**1,336**	**0**	**1,336**	**40.7%**	**0**
	Net Income over Expenditure	**1,451**	**12,626**	**19,020**	**6,394**				
135	Allotments								
1410	Allotment Income	102	1,069	1,000	(69)			106.9%	
	Allotments :- Income	**102**	**1,069**	**1,000**	**(69)**			**106.9%**	**0**
4140	Subscriptions & Memberships	0	0	55	55		55	0.0%	
4320	Maintenance	0	0	300	300		300	0.0%	
4600	Utilities	8	44	120	76		76	36.5%	
	Allotments :- Indirect Expenditure	**8**	**44**	**475**	**431**	**0**	**431**	**9.2%**	**0**
	Net Income over Expenditure	**94**	**1,025**	**525**	**(500)**				

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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	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	0	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	0	461	1,302	841		841	35.4%	
4738	Food & Drink Festival (June)	0	2,915	3,000	85		85	97.2%	
4739	Picnic in the Park 2026	3,603	12,427	13,000	573		573	95.6%	
4741	Event for Volunteers	0	0	5,000	5,000		5,000	0.0%	
9012	Medieval Day 2026	0	8,197	8,198	1		1	100.0%	
	Events :- Indirect Expenditure	**3,603**	**42,047**	**37,200**	**(4,847)**	**0**	**(4,847)**	**113.0%**	**16,047**
	Net Expenditure	**(3,603)**	**(42,047)**	**(37,200)**	**4,847**				
6000	plus Transfer from EMR	0	16,047	0	(16,047)				
	Movement to/(from) Gen Reserve	**(3,603)**	**(26,000)**	**(37,200)**	**(11,200)**				
170	Amenities								
2021	Grounds Maintenance SLA	3,612	13,147	40,000	26,853		26,853	32.9%	
4130	Professional Fees (Legal)	35	35	0	(35)		(35)	0.0%	
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	295	4,000	3,705		3,705	7.4%	
4802	Annual RoSPA	0	487	400	(87)		(87)	121.8%	
4803	Play Area repairs/refurb	0	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	180	1,300	1,120		1,120	13.8%	
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	1,423	1,928	6,000	4,072		4,072	32.1%	
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%	

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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
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	**5,070**	**18,032**	**93,700**	**75,668**	**0**	**75,668**	**19.2%**	**0**
	Net Expenditure	**(5,070)**	**(18,032)**	**(93,700)**	**(75,668)**				
	Grand Totals:- Income	**3,756**	**323,550**	**372,521**	**48,971**			**86.9%**	
	Expenditure	**23,051**	**178,458**	**351,470**	**173,012**	**0**	**173,012**	**50.8%**	
	Net Income over Expenditure	**(19,295)**	**145,092**	**21,051**	**(124,041)**				
	plus Transfer from EMR	**0**	**21,649**	0	(21,649)				
	Movement to/(from) Gen Reserve	**(19,295)**	**166,741**	**21,051**	**(145,690)**				

Receipts for Month 6 | **Nominal Ledger Analysis**

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Balance Brought Fwd :	**22,221.28**					**22,221.28**	
T3734	Banked: **01/09/2026**	**240.00**						
T3734	J WILSON FD	240.00			1300	130	240.00	BURIAL FEES
T3749	Banked: **01/09/2026**	**250.00**						
T3749	INDEPENDENT STREET	250.00			1990	100	250.00	ARTISAN MARKET
T3750	Banked: **04/09/2026**	**31.67**						
T3750	KW07	31.67			1410	135	31.67	ALLOTMENT RENT
T3750	Banked: **15/09/2026**	**70.00**						
T3750	KW17	70.00			1410	135	70.00	ALLOTMENT RENT
T3736	Banked: **15/09/2026**	**80.00**						
T3736	MEMORIES MEMS	80.00			1301	130	80.00	MEMORIAL
T3738	Banked: **17/09/2026**	**240.00**						
T3738	HANDLEY	240.00			1301	130	240.00	MEMORIAL
T3735	Banked: **17/09/2026**	**300.00**						
T3735	JOHN SILCOCK	300.00			1415	100	300.00	FAIR
T3737	Banked: **22/09/2026**	**400.00**						
T3737	DIGNITY FUNERALS	400.00			1300	130	400.00	BURIAL FEES
	Banked: **22/09/2026**	**20,000.00**						
T3752	Investment A/c CCLA	20,000.00			210		20,000.00	TRANSFER TO C/A
T3732	Banked: **22/09/2026**	**80.00**						
T3732	BLACKWELLS	80.00			1301	130	80.00	MEMORIAL
T3742	Banked: **29/09/2026**	**590.00**						
T3742	McMILLAN	590.00			1300	130	590.00	BURIAL FEES
	Total Receipts for Month	22,281.67	0.00	0.00			22,281.67	
	Cashbook Totals	44,502.95	0.00	0.00			44,502.95	

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Payments for Month 6 | **Nominal Ledger Analysis**

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
01/09/2026	ZOOM	DC	16.79		2.80	4823	101	13.99	Zoom
01/09/2026	Prism Ltd	DD	168.00		28.00	4180	100	140.00	PHONE
02/09/2026	Waterplus	DD	54.79			4600	100	54.79	44 MAINSTREET
02/09/2026	LAND REGISTRY	DD	35.00			4130	170	35.00	DOCS HOB HEY
03/09/2026	SMALLPDF	DC	81.00		13.50	4212	100	67.50	SMALLPDF
04/09/2026	ADOBE	DC	19.97		3.33	4212	100	16.64	EDITING SOFTWARE
04/09/2026	Waterplus	DD	7.63			4600	135	7.63	ALLOTMENT WATER
07/09/2026	SMARTY MOBILE	DC	5.34			4180	100	5.34	TC MOBILE
08/09/2026	Hawk Publications Ltd	BACS	283.00		47.17	4739	140	235.83	PITP FLYERS
08/09/2026	STAFF EXPENSES	BACS	27.44			4813	170	27.44	PADLOCK FOR ALLOTMENTS
08/09/2026	Bates Office Services Ltd	BACS	49.55		8.26	4212	100	41.29	STATIONERY
08/09/2026	Northwich Town Council	BACS	55.00		9.17	4813	170	45.83	PADLOCK FOR ALLOTMENTS
08/09/2026	H & L Self Storage Ltd	BACS	91.80		15.30	4511	100	76.50	STORAGE FACILITY
08/09/2026	Bates Office Services Ltd	BACS	111.47		18.58	4212	100	92.89	STATIONERY
08/09/2026	Rabbit Digital	BACS	120.00			4200	100	120.00	WEBSITE
08/09/2026	M J WOOD	BACS	150.00			4739	140	150.00	PITP PERFORMER
08/09/2026	J L BROWN	BACS	150.00			4739	140	150.00	PITP PERFORMER
08/09/2026	L J O'TOOLE	BACS	200.00			4739	140	200.00	PITP PERFORMER
08/09/2026	CUMBRIA CLOCK COMPANY	BACS	282.00		47.00	8000	100	235.00	CHURCH ST CLOCK
08/09/2026	CHELFORD MOBILE SERVICES	BACS	678.00		113.00	4739	140	565.00	PITP MOBILE TOILETS
08/09/2026	K INGRAM	BACS	850.00			4240	100	850.00	44 MAIN STREET RENT
08/09/2026	Northwich Town Council	BACS	4,334.20		722.37	2021	170	3,611.83	GROUNDS SLA M5
08/09/2026	L LEUNG	BACS	840.00			4739	140	840.00	PITP FACEPAINTING
10/09/2026	DANDY BOOK	DC	69.80			4613	100	69.80	NPPF
14/09/2026	PENINSULA	DD	149.50		24.92	4400	100	124.58	HR SLA
15/09/2026	STAFF SALARIES	BACS	5,365.29			4000	100	5,365.29	STAFF SALARIES
15/09/2026	Cheshire Pensions	BACS	1,969.36			4040	100	1,969.36	STAFF PENSIONS
15/09/2026	HMRC	BACS	2,390.79			4030	100	2,390.79	HMRC
17/09/2026	SLCC ENTERPRISES	DC	168.00		28.00	4070	100	140.00	ICLA (C BOWER)
21/09/2026	BRITISH GAS	DD	24.63			4600	130	24.63	CEMETERY ELECTRIC
21/09/2026	B & M Waste Services	DD	185.22		30.87	4560	130	154.35	CEMETERY WASTE
22/09/2026	EDF ENERGY	DD	82.37			4600	100	82.37	44 MAIN STREET ELEC
25/09/2026	Prism Ltd	DD	668.64		111.44	4210	100	557.20	IT SLA
30/09/2026	ZOOM	DC	16.79		2.80	4823	101	13.99	ZOOM
30/09/2026	Bates Office Services Ltd	BACS	17.15		2.86	4212	100	14.29	STATIONERY
30/09/2026	SLCC CHESHIRE	BACS	70.00			4070	100	70.00	CONFERENCE (JO & ZB)
30/09/2026	FRIENDS OF CASTLE PARK	BACS	50.00			4739	140	50.00	PITP DONATION
30/09/2026	KNUTSFORD TOWN COUNCIL	BACS	54.00		9.00	4070	100	45.00	GRANTS TRG (JO)
30/09/2026	Robert Gleave and Sons	BACS	86.40		14.40	5112	107	72.00	EQUIPMENT CP
30/09/2026	H & L Self Storage Ltd	BACS	91.80		15.30	4511	100	76.50	STORAGE FACILITY
30/09/2026	L DIMELOW	BACS	120.00			4213	100	120.00	OFFICE CLEANING
30/09/2026	STAFF EXPENSES	BACS	127.00			4060	100	127.00	STAFF EXPENSES
30/09/2026	JDH Business Services	BACS	140.00		23.33	4130	100	116.67	DPO
30/09/2026	RMTG	BACS	156.12			4140	100	156.12	ANNUAL SUBS
30/09/2026	L DIMELOW	BACS	200.00			4739	140	200.00	PITP TOILET CLEAN
30/09/2026	GREENSWAY RETAIL	BACS	212.50			4739	140	212.50	PITP DOG PRIZES
30/09/2026	CUMBRIA CLOCK CLOCK	BACS	282.00		47.00	8000	100	235.00	DUPLICATE PAYMENT RECOVER

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Payments for Month 6 — **Nominal Ledger Analysis**

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
30/09/2026	Castle Park Arts Centre	BACS	287.00			4823	101	287.00	ROOM HIRE
30/09/2026	JDH Business Services	BACS	532.80		88.80	4120	100	444.00	INTERNAL AUDIT
30/09/2026	HIPSWING ENT	BACS	1,200.00		200.00	4739	140	1,000.00	PITP
30/09/2026	Northwich Town Council	BACS	1,620.00		270.00	4813	170	1,350.00	CEMETERY TREE WORKS
30/09/2026	JDH Business Services	BACS	0.40		0.07	4130	100	0.33	40P ADJ ON P1238
	Total Payments for Month		24,948.54	0.00	1,897.27			23,051.27	
	Balance Carried Fwd		19,554.41						
	Cashbook Totals		44,502.95	0.00	1,897.27			42,605.68	

Frodsham Town Council Current Year

Earmarked Reserves

	Account	Opening Balance	Income	Expenditure	Closing Balance
331	EMR Cemetery extension	60,676.00	0.00	0.00	60,676.00
332	EMR Elections	7,246.00	0.00	0.00	7,246.00
333	EMR Play area improvements	20,000.00	0.00	0.00	20,000.00
334	EMR Accessbile play	5,000.00	0.00	0.00	5,000.00
335	EMR Community Orchards	5,000.00	0.00	0.00	5,000.00
336	EMR Replace Christmas Lights	20,000.00	0.00	0.00	20,000.00
339	EMR Town Clocks	3,000.00	0.00	0.00	3,000.00
340	EMR Memorial Garden	20,000.00	0.00	0.00	20,000.00
341	EMR FTC Office	30,000.00	0.00	5,602.12	24,397.88
342	EMR CIL 2025-2026	776.61	0.00	0.00	776.61
343	EMR Cemetery gate restoration	2,000.00	0.00	0.00	2,000.00
345	EMR Telephone box refurb	5,000.00	0.00	0.00	5,000.00
346	EMR staffing	44,000.00	0.00	0.00	44,000.00
347	EMR Active Travel	4,000.00	0.00	0.00	4,000.00
349	EMR Climate Action	3,000.00	0.00	0.00	3,000.00
350	EMR Christmas Lights	0.00	0.00	16,046.65	-16,046.65
		229,698.61	**0.00**	**21,648.77**	**208,049.84**