Frodsham
TOWN COUNCIL

Finance Report

As at 31st August 2026

Prepared by: J O'Donoghue (Town Clerk)

Dated: 23/09/2026

Signed: Jo O'Donoghue (FSLCC)

Contents

1. Balance sheet
2. Management report
3. Cashbook report
4. EMR

Signed.....

Dated.....

Minute ref.....

A/c	Description	Actual		
	Current Assets			
105	VAT Control A/c	12,298		
200	Current Bank A/c Directplus	22,221		
210	Investment A/c CCLA	451,030		
	Total Current Assets		**485,549**	
	Represented by :-			
300	Current Year Fund	164,387		
310	General Reserves	113,112		
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	24,398		
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			**485,549**

Frodsham Town Council Current Year

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 Accessbile 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	-5,602.12	24,397.88
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	**-21,648.77**	**208,049.84**

Frodsham Town Council Current Year

Detailed Income & Expenditure by Budget Heading 01/08/2026

Month No: 5 **Cost Centre Report**

		Actual Current	Actual Year To Date	Current Annual	Variance Annual	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	1,229	5,015	17,000	11,985			29.5%	
1415	Field hire income	0	0	300	300			0.0%	
1990	Income - Other	1,020	1,199	0	(1,199)			0.0%	
7000	Income - CIL	0	388	0	(388)			0.0%	
	Establishment :- Income	**2,249**	**306,912**	**350,246**	**43,334**			**87.6%**	**0**
4000	Staff Salaries (net)	4,592	24,449	55,650	31,201		31,201	43.9%	
4030	PAYE and NI	1,706	9,868	17,850	7,982		7,982	55.3%	
4040	Pension	1,592	8,663	22,050	13,387		13,387	39.3%	
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	32	32	500	468		468	6.4%	
4090	Training - Councillor	35	35	1,000	965		965	3.5%	
4110	Bank Charges	0	25	100	75		75	25.0%	
4120	Audit Fees	0	(808)	2,000	2,808		2,808	(40.4%)	
4130	Professional Fees (Legal)	252	3,035	2,500	(535)		(535)	121.4%	2,783
4131	Professional Fees (Accountant)	0	296	2,000	1,705		1,705	14.8%	
4140	Subscriptions & Memberships	2,207	3,430	3,140	(290)		(290)	109.2%	
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	5	976	1,800	824		824	54.2%	
4190	Photocopier	157	287	650	363		363	44.2%	
4200	Website	120	360	1,300	940		940	27.7%	
4210	IT	579	2,972	7,000	4,028		4,028	42.5%	
4212	Office Equipment	509	1,060	1,000	(60)		(60)	106.0%	515
4213	Office Cleaning	80	188	900	712		712	20.9%	
4240	Rent	850	5,525	9,900	4,375		4,375	55.8%	
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	623	1,500	877		877	41.5%	
4511	Storage Facility	77	306	1,000	694		694	30.6%	
4600	Utilities	86	878	0	(878)		(878)	0.0%	
4990	Sundries	0	(1,250)	0	1,250		1,250	0.0%	
8000	Town Clock	680	680	0	(680)		(680)	0.0%	
9011	Office move	820	2,612	0	(2,612)		(2,612)	0.0%	2,304
	Establishment :- Indirect Expenditure	**14,504**	**71,851**	**145,140**	**73,289**	**0**	**73,289**	**49.5%**	**5,602**
	Net Income over Expenditure	**(12,256)**	**235,061**	**205,106**	**(29,955)**				
6000	plus Transfer from EMR	820	5,602	0	(5,602)				
	Movement to/(from) Gen Reserve	**(11,436)**	**240,663**	**205,106**	**(35,557)**				

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		Actual Current	Actual Year To Date	Current Annual	Variance Annual	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	287	583	2,000	1,417		1,417	29.2%	
4824	Joint Surgery (CWAC)	0	0	200	200		200	0.0%	
	Civic & Democratic :- Indirect Expenditure	**287**	**583**	**4,700**	**4,117**	**0**	**4,117**	**12.4%**	**0**
	Net Expenditure	**(287)**	**(583)**	**(4,700)**	**(4,117)**				
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	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	**0**	**30,791**	**68,000**	**37,209**	**0**	**37,209**	**45.3%**	**0**
	Net Expenditure	**0**	**(30,791)**	**(68,000)**	**(37,209)**				
130	Cemetery								
1300	Burial Fees Income	3,400	11,595	20,000	8,405			58.0%	
1301	Memorial Income	160	320	1,275	955			25.1%	
	Cemetery :- Income	**3,560**	**11,915**	**21,275**	**9,360**			**56.0%**	**0**
4130	Professional Fees (Legal)	48	48	0	(48)		(48)	0.0%	
4140	Subscriptions & Memberships	0	0	55	55		55	0.0%	
4560	Waste Removal	123	540	1,200	660		660	45.0%	
4600	Utilities	24	152	1,000	848		848	15.2%	
	Cemetery :- Indirect Expenditure	**196**	**740**	**2,255**	**1,515**	**0**	**1,515**	**32.8%**	**0**
	Net Income over Expenditure	**3,364**	**11,175**	**19,020**	**7,845**				
135	Allotments								
1410	Allotment Income	0	967	1,000	33			96.7%	
	Allotments :- Income	**0**	**967**	**1,000**	**33**			**96.7%**	**0**
4140	Subscriptions & Memberships	0	0	55	55		55	0.0%	
4320	Maintenance	0	0	300	300		300	0.0%	
4600	Utilities	7	36	120	84		84	30.2%	
	Allotments :- Indirect Expenditure	**7**	**36**	**475**	**439**	**0**	**439**	**7.6%**	**0**
	Net Income over Expenditure	**(7)**	**931**	**525**	**(406)**				

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		Actual Current	Actual Year To Date	Current Annual	Variance Annual	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	2,500	2,039		2,039	18.4%	
4738	Food & Drink Festival (June)	1,436	2,915	3,000	85		85	97.2%	
4739	Picnic in the Park 2026	4,163	8,823	13,000	4,177		4,177	67.9%	
4741	Event for Volunteers	0	0	5,000	5,000		5,000	0.0%	
9012	Medieval Day 2026	0	8,197	7,000	(1,197)		(1,197)	117.1%	
	Events :- Indirect Expenditure	**5,599**	**38,443**	**37,200**	**(1,243)**	**0**	**(1,243)**	**103.3%**	**16,047**
	Net Expenditure	**(5,599)**	**(38,443)**	**(37,200)**	**1,243**				
6000	plus Transfer from EMR	0	16,047	0	(16,047)				
	Movement to/(from) Gen Reserve	**(5,599)**	**(22,397)**	**(37,200)**	**(14,803)**				
170	Amenities								
2021	Grounds Maintenance SLA	6,574	9,535	40,000	30,465		30,465	23.8%	
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	295	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	62	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	245	505	6,000	5,495		5,495	8.4%	
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%	

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		Actual Current	Actual Year To Date	Current Annual	Variance Annual	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	**7,176**	**12,963**	**93,700**	**80,737**	**0**	**80,737**	**13.8%**	**0**
	Net Expenditure	**(7,176)**	**(12,963)**	**(93,700)**	**(80,737)**				
	Grand Totals:- Income	**5,809**	**319,794**	**372,521**	**52,727**			**85.8%**	
	Expenditure	**27,769**	**155,407**	**351,470**	**196,063**	**0**	**196,063**	**44.2%**	
	Net Income over Expenditure	**(21,960)**	**164,387**	**21,051**	**(143,336)**				
	plus Transfer from EMR	**820**	**21,649**	0	(21,649)				
	Movement to/(from) Gen Reserve	**(21,140)**	**186,036**	**21,051**	**(164,985)**				

Receipts for Month 5 — **Nominal Ledger Analysis**

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Balance Brought Fwd :	**48,317.90**					**48,317.90**	
T3738	Banked **03/08/2026**	**590.00**						
T3738	DT Turner	590.00			1300	130	590.00	Burial fees
T3738	Banked **04/08/2026**	**1,020.00**						
T3738	CWAC	1,020.00			1990	100	1,020.00	Rates refund
T3727	Banked **05/08/2026**	**1,660.00**						
T3727	Dignity Funerals	1,660.00			1300	130	1,660.00	Burial fees
T3728	Banked **06/08/2026**	**80.00**						
T3728	Mos Partners	80.00			1301	130	80.00	Memorial
T3725	Banked **14/08/2026**	**560.00**						
T3725	S Rigby FD	560.00			1300	130	560.00	Burial fees
T3729	Banked **14/08/2026**	**590.00**						
T3729	DT Turner	590.00			1300	130	590.00	Burial fees
T3729	Banked **25/08/2026**	**80.00**						
T3729	Blackwells	80.00			1301	130	80.00	Memorial
	Total Receipts for Month	4,580.00	0.00	0.00			4,580.00	
	Cashbook Totals	52,897.90	0.00	0.00			52,897.90	

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Payments for Month 5 | **Nominal Ledger**

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
03/08/2026	Waterplus	DD	7.38			4600	135	7.38	Allotment water
03/08/2026	CWAC	BACS	35.00			4090	100	35.00	Councillor training
03/08/2026	CHALC	BACS	1,631.80			4140	100	1,631.80	Annual subscription
03/08/2026	Hawk Publications Ltd	BACS	733.00		122.17	4738	140	610.83	Flyers/banners/corex
03/08/2026	Jenny Penny	BACS	32.00			4080	100	32.00	Flowers (100)
03/08/2026	H & L Self Storage Ltd	BACS	91.80		15.30	4511	100	76.50	Storage
03/08/2026	Castle Park Arts Centre	BACS	287.00			4823	101	287.00	Room hire
03/08/2026	G T Security Ltd	BACS	288.00		48.00	4738	140	240.00	G T Security Ltd
03/08/2026	Northwich Town Council	BACS	354.00		59.00	4760	170	295.00	Townfield Lane repairs
03/08/2026	Bates Office Services Ltd	BACS	416.38		69.40	4212	100	346.98	Office supplies
03/08/2026	L Dimelow	BACS	200.00			4738	140	200.00	Toilet cleaning
03/08/2026	L Dimelow	BACS	150.00			4212	100	150.00	Build cabinets
03/08/2026	L Dimelow	BACS	80.00			4213	100	80.00	Office cleaning
03/08/2026	NABMA	BACS	484.00			4140	100	484.00	Membership fee
03/08/2026	Northwich Town Council	BACS	3,554.20		592.37	2021	170	2,961.83	Grounds Maintenance SLA
03/08/2026	Northwich Town Council	BACS	4,334.20		722.37	2021	170	3,611.83	Grounds Maint SLA M3
03/08/2026	CANDA COPYING	BACS	116.59		19.43	4190	100	97.16	Photocopier
03/08/2026	Community Medics	BACS	270.00			4739	140	270.00	Picnic in Park
03/08/2026	ADOBE	DC	19.97		3.33	4210	100	16.64	Software
05/08/2026	Hawk Publications Ltd	BACS	848.00		141.33	4739	140	706.67	Flyers/publicity mats
05/08/2026	ICCM	BACS	110.00		18.33	4140	100	91.67	Annual subs
05/08/2026	Rabbit Digital	BACS	120.00			4200	100	120.00	Website
05/08/2026	Northwich Town Council	BACS	294.00		49.00	4813	170	245.00	Mem gate repair
05/08/2026	S Stasko	BACS	385.00			4738	140	385.00	Publicity
05/08/2026	Karin Ingram	BACS	850.00			4240	100	850.00	Rent 44 Main Street
05/08/2026	Rock Graphics	BACS	984.00		164.00	9011	100	820.00	Office signage
						341	0	-820.00	Office signage
						6000	100	820.00	Office signage
05/08/2026	Hipswing Entertainments	BACS	3,354.00		559.00	4739	140	2,795.00	Hipswing Entertainments
05/08/2026	CANDA COPYING	BACS	71.62		11.94	4190	100	59.68	Photocopier
05/08/2026	Smarty	DC	5.30			4180	100	5.30	Mobile
05/08/2026	KDE	BACS	816.00		136.00	8000	100	680.00	Cherry picker (clock)
13/08/2026	PENINSULA	BACS	149.50		24.92	4400	100	124.58	HR SLA
14/08/2026	Staff salaries	BACS	4,591.82			4000	100	4,591.82	Staff salaries
14/08/2026	HMRC	BACS	1,705.91			4030	100	1,705.91	PAYE & NI
14/08/2026	Cheshire Pensions	BACS	1,592.37			4040	100	1,592.37	Staff pensions
14/08/2026	HM Land Registry	DD	231.00			4130	100	231.00	Deeds (land adj Hob Hey)
14/08/2026	HMCTS	DC	16.00			4130	130	16.00	Probate for grave
19/08/2026	British Gas	DD	24.15			4600	130	24.15	Cemetery electric
20/08/2026	B & M Waste Services	DD	148.18		24.70	4560	130	123.48	Cemetery waste
24/08/2026	EDF Energy	DD	86.32			4600	100	86.32	Elec 44 Main Street
25/08/2026	Prism Ltd	DD	674.74		112.46	4210	100	562.28	IT SLA
25/08/2026	HM Land Registry	DD	21.00			4130	100	21.00	Deeds land adj Hob Hey
26/08/2026	Amazon Business	DC	14.48		2.41	4212	100	12.07	Milk
26/08/2026	Find a Will	DC	16.00			4130	130	16.00	Probate for grave
26/08/2026	Find a Will	DC	16.00			4130	130	16.00	Probate for grave
26/08/2026	Community Heartbeat	BACS	74.84		12.47	4806	170	62.37	Replacement pads
26/08/2026	Staff expenses	BACS	391.27			4739	140	391.27	Prizes PiTP

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Total Payments for Month	30,676.82	0.00	2,907.93	27,768.89
Balance Carried Fwd	22,221.08			
Cashbook Totals	52,897.90	0.00	2,907.93	49,989.97