

# Report from the Responsible Financial Officer ('RFO')

## Corporate Governance Committee ('CGC') — 8 November 2023

The numbering for each item corresponds with the agenda.

### Section 1 — Financial Matters

This section includes the RFO's guidance to the CGC regarding the proper administration of Stanway Parish Council's financial affairs.

#### 6.(i) **Payments List (Appendix One) and Supporting Paperwork (Appendix Two)**

The Payments List is colour-coded as follows:

- uncoloured items comprise payments of less than £50, and payments by Direct Debit or Standing Order (already approved per 21.5 and 22.4 of the Financial Regulations respectively);
- in yellow are proposed payments for more than £50; and
- in blue are proposed payments to new suppliers.

The CGC may resolve to authorise each proposed payment provided it is satisfied that in each case all applicable requirements of the Financial Regulations have been met.

#### 6.(ii) **Bank Reconciliation, Cashbook Report, Uncashed Payments, Uncashed Receipts (Appendix Three), Bank Statements (Appendix Four), Summaries of Receipts and Payments (Appendices Five and Six) and Flexed Budget Report (Appendix Seven)**

The accounting records do not reconcile with the bank statements. There is a mismatch of £115.01 due to bank deposits (highlighted in red), for which the RFO has not received supporting paperwork. The deposits are most likely payments for the coach trip to London on 1 December.

'Uncashed Payments' and 'Uncashed Receipts' represent creditors and debtors respectively. Some suppliers grant credit terms but in the main the reported figures reflect the delay between accounting entries and bank transactions.

Material variances in Revenue Expenditure (i.e. greater than 15 percent of budget or £1,000) are highlighted in red. Other expenditure is within budget.

The Capital Account shows capital expenditure of £75,489 against capital income of £63,386. The difference of £12,103 was met from reserves.

#### 6.(iii) **Virements**

Having reviewed progress for year to date against budget and reserves, the CGC may wish to consider and resolve to approve virements as might be prudent.

#### 6.(iv) **Large Capital Projects, Reserves (Appendix Eight) and Budget Reports**

The General Reserve of £267,139 meets the applicable threshold per 7.4 of the Financial Regulations.

There are no projects currently planned with expenditure of more than £50,000.

Budget reports for the current financial year are addressed under item 6.(ii) and draft budgets for the next financial year under items 7. and 9.

## 6.(v) Cash Investments

Proposed investment accounts with Redwood Bank and Cambridge & Counties Bank cannot be opened until Barclays Bank UK PLC and Nationwide Building Society return the Council's money.

The RFO recently discovered:

- there are insufficient signatories (who are members of the Council) to the accounts with Barclays; and
- there are no signatories to the accounts with Nationwide.

Consequently, roughly one third of the Council's cash reserves (amounting to some £135,000) might be regarded as at increased risk of loss.

## 6.(vi) Loans

On 1 December 2023 the UK Debt Management Office will attempt to collect a direct debit payment of £10,492 from the current account with Barclays. The balance of that account is £5,148. The Council ought to act before 1 December to avoid the risk of default. Possible actions include:

- transfer funds to Barclays to cover future repayments; or
- seek agreement from UKDMO to change the direct debit mandate.

## 7.& 9. Draft Budgets 2024–25 (Appendix Nine)

For clarity, the budgets are broken down into:

- **revenue expenditure** (estimates of the costs the Council will incur in performing its functions next year);
- **capital expenditure** (estimates of the costs of capital projects the Council will undertake next year);
- **earmarked reserves** (estimates of the appropriate amounts the Council will need to meet future expenditure and for contingencies); and
- **revenue income** (estimates of the revenue income from all sources other than the precept).

The proposed precept will be calculated according to the statutory formula once budgets are finalised and approved by the Council, and Colchester City Council provides up-to-date data.

## **Section 2 — Non-Financial Matters**

### **10.(i) Financial Regulations (Appendix Eleven)**

At its meeting in October 2023 the CGC resolved to amend paragraph 21.7. of the Financial Regulations. The updated Financial Regulations are appended to this report, which the CGC may wish to approve before they are presented for adoption by Council at its meeting scheduled for 30 November 2023. The current Financial Regulations stand until the Council adopts the update.

The Clerk has proposed the Council accepts credit and debit card payments. The CGC ought to consider the advantages, disadvantages, and costs. Thereafter, if it decides to accept such payments, further amendments to the Financial Regulations will be necessary.

### **12. Insurance (Appendix Ten)**

The options for the CGC to consider are as circulated previously. The appended analysis is necessarily rudimentary because the quotations from Hiscox, Aviva and Zurich are not comparable — each offers a different combination of insurance coverage, limits, excesses, and sums insured.

After the CGC's meeting in October 2023 the RFO asked BHIB Insurance Brokers (for the third time) to provide a quote based on an accurate sum insured; however BHIB declined to offer a quotation on the requested basis.

The premium quoted by Aviva via BHIB is noticeably lower than others; however, the CGC is reminded of the remedies available to an insurer for misrepresentation and underinsurance, which include the statutory right to avoid the contract.

**APPENDIX ONE**

**Payments List**

## Stanway Parish Council PAYMENTS (AWAITING AUTHORISATION) LIST

Voucher Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
259	10/10/2023		1. Unity Trust XXXXXX		Grounds maintenance	Royds Services Ltd	X	135.00		135.00
260	10/10/2023		1. Unity Trust XXXXXX		Burial ground	Royds Services Ltd	X	90.00		90.00
263	11/10/2023		1. Unity Trust XXXXXX		Donation	The Royal British Legion Popl	X	150.00		150.00
264	11/10/2023		1. Unity Trust XXXXXX		Payroll services	RE Group Accountants Limite	S	126.00	25.20	151.20
265	11/10/2023		2. Barclays XXXXX152	DIRECT DEBIT	Bank charges	Barclays Bank UK PLC	X	8.00		8.00
266	17/10/2023		1. Unity Trust XXXXXX	DIRECT DEBIT	Telephone and broadband	New Star Networks Ltd	S	306.39	61.28	367.67
267	18/10/2023		1. Unity Trust XXXXXX		Maintenance consumables	Screwfix Direct Ltd t/a Trade	S	4.79	0.96	5.75
268	15/10/2023		1. Unity Trust XXXXXX		Maintenance consumables	Screwfix Direct Ltd t/a Trade	S	88.51	17.71	106.22
269	13/10/2023		1. Unity Trust XXXXXX		Event expenditure	SVHMC	X	116.00		116.00
270	23/10/2023		1. Unity Trust XXXXXX		Training	Essex Association of Local Cc	S	760.00	152.00	912.00
271	23/10/2023		1. Unity Trust XXXXXX		Signage	Signage Limited	S	363.40	72.68	436.08
272	19/10/2023		1. Unity Trust XXXXXX		Maintenance consumables	Kingfisher PLC	S	3.74	0.75	4.49
273	23/10/2023		1. Unity Trust XXXXXX		Burial ground	Daniel Anthony Bowman t/a	S	120.00	24.00	144.00
275	24/10/2023		1. Unity Trust XXXXXX		Event expenditure	HSI Global Ltd	S	12.24	2.45	14.69
276	24/10/2023		1. Unity Trust XXXXXX		Event expenditure	MH Star UK Ltd	S	94.99	19.00	113.99
277	25/10/2023		1. Unity Trust XXXXXX		Grounds maintenance	TWH Tree Services Limited	S	220.00	44.00	264.00
278	25/10/2023		1. Unity Trust XXXXXX		Event expenditure	Shen Zhen Shi Pan Da Mao Y	S	33.32	6.67	39.99
279	25/10/2023		1. Unity Trust XXXXXX		Event expenditure	ALAYASH LIMITED	S	16.62	3.33	19.95
280	30/10/2023		1. Unity Trust XXXXXX		Streetlights maintenance	A&J Lighting Solutions Ltd	S	87.50	17.50	105.00
281	30/10/2023		1. Unity Trust XXXXXX		Grounds maintenance	M Basham	X	1,350.00		1,350.00
282	30/10/2023		1. Unity Trust XXXXXX		Advertising	Regional Life Ltd	S	40.00	8.00	48.00
283	30/10/2023		1. Unity Trust XXXXXX		Event expenditure	Dan Jordan	X	3.00		3.00
284	30/10/2023		1. Unity Trust XXXXXX		Event expenditure	Dan Jordan	X	27.50		27.50
285	30/10/2023		1. Unity Trust XXXXXX		Event expenditure	Ann Norton	X	44.97		44.97
287	31/10/2023		1. Unity Trust XXXXXX		IT software and support	Starboard Systems Limited t/	S	777.60	155.52	933.12
288	31/10/2023		1. Unity Trust XXXXXX		Waste collection	TBS Hygiene Ltd	S	239.00	47.80	286.80
289	31/10/2023		1. Unity Trust XXXXXX		Building Refurbishment	LT Flooring Ltd	S	385.83	77.17	463.00
290	31/10/2023		1. Unity Trust XXXXXX		Grounds maintenance	Dines Agri Services	X	515.20		515.20
291	01/11/2023		1. Unity Trust XXXXXX	STANDING ORDER	IT software and support	Saint IT Ltd	S	176.61	35.32	211.93
292	01/11/2023		1. Unity Trust XXXXXX	STANDING ORDER	IT software and support	Saint IT Ltd	S	99.00	19.80	118.80
293	31/10/2023		1. Unity Trust XXXXXX		Training	Essex Association of Local Cc	S	34.00	6.80	40.80
294	01/11/2023		1. Unity Trust XXXXXX	STANDING ORDER	Home Working Allowance					

**Stanway Parish Council  
PAYMENTS (AWAITING AUTHORISATION) LIST**

Voucher Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
295	01/11/2023		1. Unity Trust XXXXXC	STANDING ORDER						
296	01/11/2023		1. Unity Trust XXXXXC	STANDING ORDER						
297	01/11/2023		1. Unity Trust XXXXXC							
297	01/11/2023		1. Unity Trust XXXXXC							
298	01/11/2023		1. Unity Trust XXXXXC							
298	01/11/2023		1. Unity Trust XXXXXC							
299	01/11/2023		1. Unity Trust XXXXXC							
300	01/11/2023		1. Unity Trust XXXXXC							
301	01/11/2023		1. Unity Trust XXXXXC							
302	01/11/2023		1. Unity Trust XXXXXC							
303	01/11/2023		1. Unity Trust XXXXXC	STANDING ORDER	Streetlights maintenance	A&J Lighting Solutions Ltd	S	127.30	25.46	152.76
<b>Total</b>								<b>20,168.70</b>	<b>823.40</b>	<b>20,992.10</b>

## **APPENDIX TWO**

### **Invoices and other supporting paperwork**

## **APPENDIX THREE**

### **Bank Reconciliation, Cashbook Report, Uncashed Payments and Uncashed Receipts**





**Stanway Parish Council**  
**Uncashed payments/transfers out (All banks)**  
**(Upto 31/10/2023)**

Voucher	Date	Cheque No.	Description	Total	Bank
259	10/10/2023		Grounds maintenance	135.00	1. Unity Trust XXXXX053
260	10/10/2023		Burial ground	90.00	1. Unity Trust XXXXX053
263	11/10/2023		Donation	150.00	1. Unity Trust XXXXX053
264	11/10/2023		Payroll services	151.20	1. Unity Trust XXXXX053
265	11/10/2023	DIRECT DEBIT	Bank charges	8.00	2. Barclays XXXXX152
269	13/10/2023		Event expenditure	116.00	1. Unity Trust XXXXX053
268	15/10/2023		Maintenance consumables	106.22	1. Unity Trust XXXXX053
266	17/10/2023	DIRECT DEBIT	Telephone and broadband	367.67	1. Unity Trust XXXXX053
267	18/10/2023		Maintenance consumables	5.75	1. Unity Trust XXXXX053
272	19/10/2023		Maintenance consumables	4.49	1. Unity Trust XXXXX053
273	23/10/2023		Burial ground	144.00	1. Unity Trust XXXXX053
270	23/10/2023		Training	912.00	1. Unity Trust XXXXX053
271	23/10/2023		Signage	436.08	1. Unity Trust XXXXX053
274	24/10/2023		Legal fees	950.00	1. Unity Trust XXXXX053
275	24/10/2023		Event expenditure	14.69	1. Unity Trust XXXXX053
276	24/10/2023		Event expenditure	113.99	1. Unity Trust XXXXX053
277	25/10/2023		Grounds maintenance	264.00	1. Unity Trust XXXXX053
278	25/10/2023		Event expenditure	39.99	1. Unity Trust XXXXX053
279	25/10/2023		Event expenditure	19.95	1. Unity Trust XXXXX053
280	30/10/2023		Streetlights maintenance	105.00	1. Unity Trust XXXXX053
281	30/10/2023		Grounds maintenance	1,350.00	1. Unity Trust XXXXX053
282	30/10/2023		Advertising	48.00	1. Unity Trust XXXXX053
283	30/10/2023		Event expenditure	3.00	1. Unity Trust XXXXX053
284	30/10/2023		Event expenditure	27.50	1. Unity Trust XXXXX053
285	30/10/2023		Event expenditure	44.97	1. Unity Trust XXXXX053
287	31/10/2023		IT software and support	933.12	1. Unity Trust XXXXX053
288	31/10/2023		Waste collection	286.80	1. Unity Trust XXXXX053
289	31/10/2023		Building Refurbishment	463.00	1. Unity Trust XXXXX053
290	31/10/2023		Grounds maintenance	515.20	1. Unity Trust XXXXX053
293	31/10/2023		Training	40.80	1. Unity Trust XXXXX053
<b>Total-----</b>				<b>7,846.42</b>	

**Stanway Parish Council**  
**Uncashed receipts/transfers in (All banks)**  
**(Upto 31/10/2023)**

<b>Voucher</b>	<b>Date</b>	<b>Cheque No.</b>	<b>Description</b>	<b>Total</b>	<b>Bank</b>
24	11/10/2023		Grant	6,000.00	1. Unity Trust XXXXX053
27	11/10/2023		Event income	55.00	1. Unity Trust XXXXX053
			Total-----	<b>6,055.00</b>	

## Stanway Parish Council

### Transactions for All Banks (From 01/04/2023 to 31/10/2023)

Voucher Date	Bank	Cost Code	Chq/Rec No.	Description	Supplier	Net	VAT	Total	Balance	Cashed date
				<b>STARTING BALANCE</b>					<b>164,732.04</b>	
1 01/04/2023	1. Unity Trust XXX	Precept		Precept	Colchester City Council	176,896.50		176,896.50	341,628.54	30/04/2023
2 01/04/2023	1. Unity Trust XXX	LCTS Administratio		LCTS Administration Subsidy	Colchester City Council	2,629.50		2,629.50	344,258.04	30/04/2023
2 01/04/2023	1. Unity Trust XXX	IT Services (inc. so	STANDING OF	IT software and support	Saint IT Ltd	-129.10	-25.82	-154.92	344,103.12	30/04/2023
3 01/04/2023	1. Unity Trust XXX	IT Services (inc. so	STANDING OF	IT software and support	Saint IT Ltd	-99.00	-19.80	-118.80	343,984.32	30/04/2023
1 01/04/2023	1. Unity Trust XXX	Community Events		Room hire	SVHMC	-118.00		-118.00	343,866.32	30/04/2023
14 03/04/2023	1. Unity Trust XXX	Bank Charges	DIRECT DEBIT	Bank charges	Lloyds Banking Group	-3.00		-3.00	343,863.32	30/04/2023
4 03/04/2023	1. Unity Trust XXX	Streetlights - ex. EI	STANDING OF	Streetlights maintenance	A&J Lighting Solutions	-127.30	-25.46	-152.76	343,710.56	30/04/2023
15 11/04/2023	1. Unity Trust XXX	Buildings & Car Pa		Drains	Viabl Ltd t/a Able Grou	-2,170.00	-434.00	-2,604.00	328,138.01	30/04/2023
16 15/04/2023	1. Unity Trust XXX	Telephone & Broac	DIRECT DEBIT	Telephone and broadband	New Star Networks Ltd	-181.98	-36.40	-218.38	327,919.63	30/04/2023
5 17/04/2023	1. Unity Trust XXX	Other Grants		Grant	Essex Association of L	127.00		127.00	328,046.63	30/04/2023
17 17/04/2023	1. Unity Trust XXX	Street Furniture		Bus shelters	M J Baker	-1,245.00		-1,245.00	326,801.63	31/05/2023
18 18/04/2023	1. Unity Trust XXX	Car park extension		Works to car park	Henderson & Taylor (F	-51,072.20	-10,214.44	-61,286.64	265,514.99	31/05/2023
19 19/04/2023	1. Unity Trust XXX	Training		Training	SLCC Enterprises Ltd	-30.00	-6.00	-36.00	265,478.99	31/05/2023
129 19/04/2023	2. Barclays XXXX	Bank Charges	DIRECT DEBIT	Bank charges	Barclays Bank UK PL	-8.00		-8.00	265,470.99	19/06/2023
23 19/04/2023	1. Unity Trust XXX	Car park extension		Works to car park	Henderson & Taylor (F	-1,484.88	-296.98	-1,781.86	263,689.13	31/05/2023
4 20/04/2023	1. Unity Trust XXX	CCC Grants - CIL,		s106	Colchester City Council	52,000.00		52,000.00	315,689.13	30/04/2023
21 20/04/2023	1. Unity Trust XXX	Buildings & Car Pa		Drains	SVHMC	-258.00		-258.00	315,431.13	31/05/2023
22 20/04/2023	1. Unity Trust XXX	Subscriptions		Membership subscription	Institute of Cemetery &	-95.00		-95.00	315,336.13	31/05/2023
20 20/04/2023	1. Unity Trust XXX	Maintenance Vehic	DEBIT CARD	Fuel	Sainsbury's Supermar	-41.17	-8.24	-49.41	315,286.72	31/05/2023
3 24/04/2023	1. Unity Trust XXX	All Other Revenue		Refund	Essex Association of L	150.00		150.00	315,436.72	31/05/2023
25 24/04/2023	1. Unity Trust XXX	Subscriptions		Membership subscription	Essex Association of L	-1,301.99		-1,301.99	314,134.73	31/05/2023
24 24/04/2023	1. Unity Trust XXX	Tools and Consum.		Maintenance consumables	Screwfix Direct Ltd t/a	-18.34	-3.66	-22.00	314,112.73	31/05/2023

## Stanway Parish Council

### Transactions for All Banks (From 01/04/2023 to 31/10/2023)

Voucher Date	Bank	Cost Code	Chq/Rec No.	Description	Supplier	Net	VAT	Total	Balance	Cashed date
87 25/04/2023	1. Unity Trust XXX	Maintenance Vehic	DEBIT CARD	Fuel	Sainsbury's Supermar	-16.67	-3.33	-20.00	314,092.73	31/05/2023
26 27/04/2023	1. Unity Trust XXX	Grounds Maintenai		Waste collection	TBS Hygiene Ltd	-190.00	-38.00	-228.00	313,864.73	31/05/2023
28 27/04/2023	1. Unity Trust XXX	Grounds Maintenai		Grounds maintenance	TWH Tree Services Lii	-375.00		-375.00	313,489.73	31/05/2023
35 28/04/2023	1. Unity Trust XXX	Training		Training	SLCC Enterprises Ltd	-30.00	-6.00	-36.00	313,453.73	31/05/2023
36 28/04/2023	1. Unity Trust XXX	Training		Training	SLCC Enterprises Ltd	-30.00	-6.00	-36.00	313,417.73	31/05/2023
27 28/04/2023	1. Unity Trust XXX	Office Supplies & C		Postage	Post Office Limited	-1.15		-1.15	313,416.58	31/05/2023
33 28/04/2023	1. Unity Trust XXX	Grounds Maintenai		Grounds maintenance	Dines Agri Services	-515.20		-515.20	312,901.38	31/05/2023
29 01/05/2023	1. Unity Trust XXX	IT Services (inc. sc	STANDING OF	IT software and support	Saint IT Ltd	-129.10	-25.82	-154.92	311,767.34	31/05/2023
30 01/05/2023	1. Unity Trust XXX	IT Services (inc. sc	STANDING OF	IT software and support	Saint IT Ltd	-99.00	-19.80	-118.80	311,648.54	31/05/2023
67 02/05/2023	1. Unity Trust XXX	Bank Charges	DIRECT DEBIT	Bank charges	Lloyds Banking Group	-3.00		-3.00	299,446.69	31/05/2023
31 02/05/2023	1. Unity Trust XXX	Community Events		Event expenditure	Screwfix Direct Ltd t/a	-79.05	-15.81	-94.86	299,351.83	31/05/2023
9 03/05/2023	1. Unity Trust XXX	Community Events		Event income	Rebecca King t/a Bex	282.00		282.00	299,633.83	31/05/2023
32 03/05/2023	1. Unity Trust XXX	Streelights - ex. EI	STANDING OF	Streelights maintenance	A&J Lighting Solutions	-127.30	-25.46	-152.76	299,481.07	31/05/2023
49 04/05/2023	2. Barclays XXXX	Capital Repaymen	DIRECT DEBIT	Loan repayment	HM Treasury	-8,000.00		-8,000.00	291,481.07	19/06/2023
49 04/05/2023	2. Barclays XXXX	Debit Interest	DIRECT DEBIT	Loan repayment	HM Treasury	-2,670.00		-2,670.00	288,811.07	19/06/2023
34 04/05/2023	1. Unity Trust XXX	Training		Training	SLCC Enterprises Ltd	-145.00	-29.00	-174.00	288,637.07	31/05/2023
37 04/05/2023	1. Unity Trust XXX	Office Supplies & C		Office consumables	Amazon EU S.a.r.L. U	-191.12	-38.22	-229.34	288,407.73	31/05/2023
7 09/05/2023	1. Unity Trust XXX	Community Events		Event income	St Albright's Church	20.00		20.00	288,427.73	31/05/2023
50 09/05/2023	1. Unity Trust XXX	Training		Training	Essex Association of L	-75.00	-15.00	-90.00	288,337.73	30/06/2023
51 09/05/2023	1. Unity Trust XXX	IT Services (inc. sc		Website	2commune Ltd	-750.00	-150.00	-900.00	287,437.73	30/06/2023
48 09/05/2023	1. Unity Trust XXX	Grounds Maintenai		Grounds maintenance	Stephen Ward t/a Stev	-210.00		-210.00	287,227.73	30/06/2023
47 09/05/2023	1. Unity Trust XXX	Tools and Consum		Maintenance consumables	Screwfix Direct Ltd t/a	-19.21	-3.84	-23.05	287,204.68	30/06/2023
10 11/05/2023	1. Unity Trust XXX	Community Events	UNKNOWN	Event income	C D Robertson t/a Ice	30.00		30.00	287,234.68	31/05/2023

### Stanway Parish Council

#### Transactions for All Banks (From 01/04/2023 to 31/10/2023)

Voucher Date	Bank	Cost Code	Chq/Rec No.	Description	Supplier	Net	VAT	Total	Balance	Cashed date
54 11/05/2023	1. Unity Trust XXX	Community Servic		Advertising	Regional Life Ltd	-40.00	-8.00	-48.00	287,186.68	30/06/2023
6 12/05/2023	1. Unity Trust XXX	Community Events		Event income	Donna Tristram	135.00		135.00	287,321.68	31/05/2023
52 12/05/2023	1. Unity Trust XXX	Office Supplies & C		IT hardware	Saint IT Ltd	-249.00	-49.80	-298.80	287,022.88	30/06/2023
55 12/05/2023	1. Unity Trust XXX	Telephone & Broad	DIRECT DEBIT	Telephone and broadband	New Star Networks Lt	-181.98	-36.40	-218.38	286,804.50	30/06/2023
53 12/05/2023	1. Unity Trust XXX	Community Events		Event expenditure	Karl Semmence t/a D.	-275.00		-275.00	286,529.50	30/06/2023
56 15/05/2023	1. Unity Trust XXX	Grounds Maintenal		Grounds maintenance	Stephen Ward t/a Stev	-240.00		-240.00	286,289.50	30/06/2023
8 17/05/2023	1. Unity Trust XXX	All Other Revenue		VAT REFUND	HM Revenue & Custor	35,777.58		35,777.58	322,067.08	31/05/2023
58 17/05/2023	1. Unity Trust XXX	Training		Training	SLCC Enterprises Ltd	-60.00	-12.00	-72.00	321,995.08	30/06/2023
57 17/05/2023	1. Unity Trust XXX	Subscriptions		Membership subscription	Society of Local Coun	-296.00		-296.00	321,699.08	30/06/2023
60 21/05/2023	1. Unity Trust XXX	Grounds Maintenal		Grounds maintenance	Stephen Ward t/a Stev	-240.00		-240.00	321,459.08	30/06/2023
61 24/05/2023	1. Unity Trust XXX	Training		Training	Essex Association of L	-380.00	-76.00	-456.00	321,003.08	30/06/2023
62 29/05/2023	1. Unity Trust XXX	Grounds Maintenal		Waste collection	TBS Hygiene Ltd	-220.00	-44.00	-264.00	320,739.08	30/06/2023
64 29/05/2023	1. Unity Trust XXX	Grounds Maintenal		Grounds maintenance	Stephen Ward t/a Stev	-260.00		-260.00	320,479.08	30/06/2023
63 29/05/2023	1. Unity Trust XXX	Streelflights - ex. EI		Streelflights maintenance	A&J Lighting Solutions	-429.00	-85.80	-514.80	319,964.28	30/06/2023
65 30/05/2023	1. Unity Trust XXX	Grounds Maintenal		Grounds maintenance	Dines Agri Services	-260.00		-260.00	319,704.28	30/06/2023
66 30/05/2023	1. Unity Trust XXX	Grounds Maintenal		Grounds maintenance	Dines Agri Services	-515.20		-515.20	319,189.08	30/06/2023
59 31/05/2023	1. Unity Trust XXX	Travel		Expenses reimbursement	Lee Needham	-23.96		-23.96	319,165.12	30/06/2023
59 31/05/2023	1. Unity Trust XXX	Travel		Expenses reimbursement	Lee Needham	-2.00		-2.00	319,163.12	30/06/2023
59 31/05/2023	1. Unity Trust XXX	Telephone & Broad		Expenses reimbursement	Lee Needham	-10.00		-10.00	319,153.12	30/06/2023
69 01/06/2023	1. Unity Trust XXX	IT Services (inc. so		IT software and support	Saint IT Ltd	-176.61	-35.32	-211.93	317,972.46	31/07/2023
70 01/06/2023	1. Unity Trust XXX	IT Services (inc. so		IT software and support	Saint IT Ltd	-99.00	-19.80	-118.80	317,853.66	31/07/2023
71 01/06/2023	1. Unity Trust XXX	Grounds Maintenal		Waste collection	TBS Hygiene Ltd	-50.00	-10.00	-60.00	317,793.66	30/06/2023
74 02/06/2023	1. Unity Trust XXX	Grounds Maintenal		Grounds maintenance	Stephen Ward t/a Stev	-240.00		-240.00	305,449.13	30/06/2023

## Stanway Parish Council

### Transactions for All Banks (From 01/04/2023 to 31/10/2023)

Voucher Date	Bank	Cost Code	Chq/Rec No.	Description	Supplier	Net	VAT	Total	Balance	Cashed date
68 02/06/2023	1. Unity Trust XXX	Bank Charges	DIRECT DEBIT	Bank charges	Lloyds Banking Group	-3.00		-3.00	305,446.13	30/06/2023
72 02/06/2023	1. Unity Trust XXX	Streelights - ex. El	STANDING OF	Streelights maintenance	A&J Lighting Solutions	-127.30	-25.46	-152.76	305,293.37	31/07/2023
73 04/06/2023	1. Unity Trust XXX	Uncategorised Exp		Election	Colchester City Council	-64.00		-64.00	305,229.37	30/06/2023
13 05/06/2023	3. Barclays XXXX	Credit Interest		Credit interest	Barclays Bank UK PLC	138.22		138.22	305,367.59	19/06/2023
128 06/06/2023	2. Barclays XXXX	Bank Charges	DIRECT DEBIT	Bank charges	Barclays Bank UK PLC	-8.00		-8.00	305,359.59	19/06/2023
84 06/06/2023	1. Unity Trust XXX	Burial Ground - All		Maintenance consumables	Screwfix Direct Ltd t/a	-17.04	-3.41	-20.45	305,339.14	31/07/2023
133 12/06/2023	1. Unity Trust XXX	Internal Audit		Audit fees	G Mussett	-750.00		-750.00	304,589.14	31/07/2023
85 12/06/2023	1. Unity Trust XXX	Streelights - ex. El		Streelights maintenance	A&J Lighting Solutions	-429.00	-85.80	-514.80	304,074.34	31/08/2023
11 14/06/2023	1. Unity Trust XXX	Burial Ground		Burial fees	David Kay	2,145.00		2,145.00	306,219.34	30/06/2023
90 14/06/2023	1. Unity Trust XXX	Training		Training	NATIONAL ASSOCIATION	-43.37	-8.67	-52.04	306,167.30	31/07/2023
91 14/06/2023	1. Unity Trust XXX	Training		Training	NATIONAL ASSOCIATION	-43.37	-8.67	-52.04	306,115.26	31/07/2023
89 14/06/2023	1. Unity Trust XXX	Training		Training	Essex Association of L	-34.00	-6.80	-40.80	306,074.46	31/07/2023
88 14/06/2023	1. Unity Trust XXX	Office Supplies & C		Office equipment	Amazon EU S.a.r.L. U	-39.43	-7.90	-47.33	306,027.13	31/07/2023
94 14/06/2023	1. Unity Trust XXX	Telephone & Broac	DIRECT DEBIT	Telephone and broadband	New Star Networks Ltd	-184.14	-36.83	-220.97	305,806.16	31/07/2023
96 14/06/2023	1. Unity Trust XXX	Subscriptions	DIRECT DEBIT	ICO registration fee	Information Commissi	-35.00		-35.00	305,771.16	31/07/2023
93 14/06/2023	1. Unity Trust XXX	Community Events		Event expenditure	SVHMC	-30.00		-30.00	305,741.16	31/08/2023
92 14/06/2023	1. Unity Trust XXX	Grants (all)		Grant	Age Well East Ltd	-500.00		-500.00	305,241.16	31/07/2023
86 14/06/2023	1. Unity Trust XXX	Streelights - Electr		Streelights - Electricity	Colchester City Council	-2,101.57	-420.31	-2,521.88	302,719.28	30/06/2023
95 16/06/2023	1. Unity Trust XXX	Buildings & Car Pa		Works to car park	Henderson & Taylor (F	-2,100.00	-420.00	-2,520.00	300,199.28	31/07/2023
97 19/06/2023	1. Unity Trust XXX	Insurance		Insurance	Arthur J. Gallagher Ins	-6,321.04		-6,321.04	293,878.24	31/07/2023
99 21/06/2023	1. Unity Trust XXX	Training		Training	AGORA BUSINESS P	-60.00	-12.00	-72.00	293,806.24	31/07/2023
100 21/06/2023	1. Unity Trust XXX	Training		Training	NATIONAL ASSOCIATION	-65.36	-13.08	-78.44	293,727.80	31/07/2023
98 21/06/2023	1. Unity Trust XXX	Maintenance Vehic		Motoring	Glyn Hopkin Limited	-319.85	-53.00	-372.85	293,354.95	31/07/2023
101 22/06/2023	1. Unity Trust XXX	Grounds Maintena		Grounds maintenance	DongGuanShi NIXianL	-10.81	-2.17	-12.98	293,341.97	31/07/2023
102 22/06/2023	1. Unity Trust XXX	Professional Fees		Payroll services	RE Group Accountant	-126.00	-25.20	-151.20	293,190.77	31/07/2023
104 26/06/2023	1. Unity Trust XXX	Grounds Maintena		Grounds maintenance	Stephen Ward t/a Stev	-360.00		-360.00	292,830.77	31/07/2023
103 26/06/2023	1. Unity Trust XXX	Tools and Consum		Maintenance consumables	Screwfix Direct Ltd t/a	-20.75	-4.15	-24.90	292,805.87	31/07/2023
105 26/06/2023	1. Unity Trust XXX	Street Furniture		Bus shelters	Stephen Ward t/a Stev	-380.00		-380.00	292,425.87	31/07/2023
107 29/06/2023	1. Unity Trust XXX	Grounds Maintena		Grounds maintenance	GB Farm Services Ltr	-168.40	-33.68	-202.08	292,223.79	31/07/2023
126 29/06/2023	1. Unity Trust XXX	Bank Charges	DIRECT DEBIT	Bank charges	Unity Trust Bank plc	-0.80		-0.80	292,222.99	30/06/2023
127 29/06/2023	2. Barclays XXXX	Bank Charges	DIRECT DEBIT	Bank charges	Barclays Bank UK PLC	-8.35		-8.35	292,214.64	19/07/2023
108 29/06/2023	1. Unity Trust XXX	Tools and Consum		Maintenance consumables	Screwfix Direct Ltd t/a	-9.07	-1.81	-10.88	292,203.76	31/07/2023
106 29/06/2023	1. Unity Trust XXX	Burial Ground - All		Burial ground	Screwfix Direct Ltd t/a	-15.83	-3.17	-19.00	292,184.76	31/07/2023
109 30/06/2023	1. Unity Trust XXX	Grounds Maintena		Grounds maintenance	Dines Agri Services	-515.20		-515.20	291,669.56	31/07/2023

### Stanway Parish Council

#### Transactions for All Banks (From 01/04/2023 to 31/10/2023)

Voucher Date	Bank	Cost Code	Chq/Rec No.	Description	Supplier	Net	VAT	Total	Balance	Cashed date
125 30/06/2023	1. Unity Trust XXX	Bank Charges	DIRECT DEBIT	Bank charges	Unity Trust Bank plc	-37.65		-37.65	291,631.91	30/06/2023
110 30/06/2023	1. Unity Trust XXX	Tools and Consum.		Maintenance consumables	Signace Limited	-4.00	-0.80	-4.80	291,627.11	31/07/2023
130 01/07/2023	1. Unity Trust XXX	IT Services (inc. sc	STANDING OF	IT software and support	Saint IT Ltd	-176.61	-35.32	-211.93	290,350.45	31/07/2023
131 01/07/2023	1. Unity Trust XXX	IT Services (inc. sc	STANDING OF	IT software and support	Saint IT Ltd	-99.00	-19.80	-118.80	290,231.65	31/07/2023
137 03/07/2023	1. Unity Trust XXX	Bank Charges	DIRECT DEBIT	Bank charges	Lloyds Banking Group	-3.00		-3.00	278,124.12	31/07/2023
111 03/07/2023	1. Unity Trust XXX	Streelights - ex. El	STANDING OF	Streelights maintenance	A&J Lighting Solutions	-127.30	-25.46	-152.76	277,971.36	31/07/2023
123 03/07/2023	1. Unity Trust XXX	Community Events		Grounds maintenance	Stephen Ward t/a Stev	-40.00		-40.00	277,931.36	31/07/2023
124 03/07/2023	1. Unity Trust XXX	Community Events		Event expenditure	Karl Semmence t/a DJ	-50.00		-50.00	277,881.36	31/07/2023
138 03/07/2023	1. Unity Trust XXX	Maintenance Vehic	DEBIT CARD	Fuel	Sainsbury's Supermar	-40.84	-8.17	-49.01	277,832.35	31/07/2023
139 03/07/2023	1. Unity Trust XXX	Maintenance Vehic	DEBIT CARD	Fuel	Motor Fuel Limited	-12.51	-2.50	-15.01	277,817.34	31/07/2023
139 03/07/2023	1. Unity Trust XXX	Uncategorised Exp	DEBIT CARD	Fuel	Motor Fuel Limited	-0.25		-0.25	277,817.09	31/07/2023
15 05/07/2023	2. Barclays XXXX	Credit Interest		Credit interest	Barclays Bank UK PL	0.06		0.06	277,817.15	19/07/2023
134 05/07/2023	1. Unity Trust XXX	Buildings & Car Pa		Grounds maintenance	M J Baker	-775.00		-775.00	277,042.15	31/07/2023
136 05/07/2023	1. Unity Trust XXX	Grounds Maintenai		Waste collection	TBS Hygiene Ltd	-256.75	-51.35	-308.10	276,734.05	31/07/2023
135 05/07/2023	1. Unity Trust XXX	Community Events		Event expenditure	SVHMC	-30.00		-30.00	276,704.05	31/07/2023
145 10/07/2023	1. Unity Trust XXX	Training		Training	SLCC Enterprises Ltd	-90.00	-18.00	-108.00	276,596.05	30/09/2023
140 10/07/2023	1. Unity Trust XXX	Uncategorised Exp	DIRECT DEBIT	Health and wellbeing	Health Assured Ltd	-500.00	-100.00	-600.00	275,996.05	30/09/2023
12 11/07/2023	1. Unity Trust XXX	Grounds Maintenai		Refund	TBS Hygiene Ltd	267.25	53.45	320.70	276,316.75	31/07/2023
141 11/07/2023	1. Unity Trust XXX	Office Supplies & C		Office consumables	Sounds Wholesale Ltc	-21.91	-4.38	-26.29	276,290.46	31/08/2023
144 11/07/2023	1. Unity Trust XXX	Grounds Maintenai		Waste collection	TBS Hygiene Ltd	-31.50	-6.30	-37.80	276,252.66	31/07/2023



## Stanway Parish Council

### Transactions for All Banks (From 01/04/2023 to 31/10/2023)

Voucher Date	Bank	Cost Code	Chq/Rec No.	Description	Supplier	Net	VAT	Total	Balance	Cashed date
142 11/07/2023	1. Unity Trust XXX	Community Events		Event expenditure	GGN INTL LTD	-25.82	-5.17	-30.99	276,221.67	31/08/2023
143 11/07/2023	1. Unity Trust XXX	Community Events		Event expenditure	Karl Semmence t/a DJ	-75.00		-75.00	276,146.67	31/08/2023
159 12/07/2023	1. Unity Trust XXX	Office Supplies & C		Office equipment	RGS KHALSA COMPY	-19.16	-3.83	-22.99	276,123.68	31/08/2023
14 13/07/2023	1. Unity Trust XXX	Training		Refund	SLCC Enterprises Ltd	90.00	18.00	108.00	276,231.68	30/09/2023
160 14/07/2023	1. Unity Trust XXX	Telephone & Broac	DIRECT DEBIT	Telephone and broadband	New Star Networks Ltd	-181.98	-36.40	-218.38	276,013.30	31/08/2023
161 18/07/2023	1. Unity Trust XXX	Play Areas		Playground equipment	The Play Inspection C	-220.00	-44.00	-264.00	275,749.30	31/08/2023
162 18/07/2023	1. Unity Trust XXX	Community Events		Event expenditure	SVHMC	-30.00		-30.00	275,719.30	31/08/2023
163 18/07/2023	1. Unity Trust XXX	Community Service		Advertising	Regional Life Ltd	-80.00	-16.00	-96.00	275,623.30	31/08/2023
164 20/07/2023	1. Unity Trust XXX	Buildings & Car Pa		Grounds maintenance	Screwfix Direct Ltd t/a	-12.71	-2.54	-15.25	275,608.05	31/08/2023
164 20/07/2023	1. Unity Trust XXX	Play Areas		Grounds maintenance	Screwfix Direct Ltd t/a	-8.04	-1.61	-9.65	275,598.40	31/08/2023
165 22/07/2023	1. Unity Trust XXX	Streelights - Electr		Streelights - Electricity	Colchester City Council	-2,065.51	-413.10	-2,478.61	273,119.79	31/08/2023
146 25/07/2023	1. Unity Trust XXX	Internal Audit		Internal audit review	SLCC Enterprises Ltd	-500.00	-100.00	-600.00	272,519.79	31/08/2023
150 27/07/2023	1. Unity Trust XXX	Travel		Expenses reimbursement	Donna Tristram	-21.60		-21.60	272,498.19	31/08/2023
151 27/07/2023	1. Unity Trust XXX	Travel		Travel	Minicab Services (Colt	-40.20		-40.20	272,457.99	31/08/2023
152 27/07/2023	1. Unity Trust XXX	Travel		Travel	Minicab Services (Colt	-40.20		-40.20	272,417.79	31/08/2023
153 27/07/2023	1. Unity Trust XXX	Travel		Travel	Minicab Services (Colt	-39.70		-39.70	272,378.09	31/08/2023
154 27/07/2023	1. Unity Trust XXX	Travel		Travel	Minicab Services (Colt	-40.00		-40.00	272,338.09	31/08/2023
147 27/07/2023	1. Unity Trust XXX	Office Supplies & C		Office consumables	Amazon EU S.a.r.L. U	-36.07	-7.22	-43.29	272,294.80	31/08/2023
148 27/07/2023	1. Unity Trust XXX	Office Supplies & C		Office consumables	Amazon EU S.a.r.L. U	-39.97	-8.00	-47.97	272,246.83	31/08/2023
155 27/07/2023	1. Unity Trust XXX	Grounds Maintenal		Grounds maintenance	TWH Tree Services Lli	-600.00	-120.00	-720.00	271,526.83	31/08/2023
157 27/07/2023	1. Unity Trust XXX	Grounds Maintenal		Grounds maintenance	TBS Hygiene Ltd	-239.00	-47.80	-286.80	271,240.03	31/08/2023
156 27/07/2023	1. Unity Trust XXX	Grounds Maintenal		Grounds maintenance	M J Baker	-80.00		-80.00	271,160.03	31/08/2023
149 27/07/2023	1. Unity Trust XXX	Subscriptions		Membership subscription	Colchester Associator	-35.00		-35.00	271,125.03	31/08/2023
167 27/07/2023	1. Unity Trust XXX	Maintenance Vehic	DEBIT CARD	Fuel	Sainsbury's Supermar	-41.17	-8.23	-49.40	271,075.63	31/10/2023
166 28/07/2023	1. Unity Trust XXX	Training		Training	Essex Association of L	-95.00	-19.00	-114.00	270,961.63	31/08/2023
168 28/07/2023	1. Unity Trust XXX	Soakaway		Soakaway	Henderson & Taylor (F	-19,069.50	-3,813.90	-22,883.40	248,078.23	31/08/2023
158 30/07/2023	1. Unity Trust XXX	Play Areas		Grounds maintenance	M J Baker	-220.00		-220.00	247,858.23	31/08/2023
178 31/07/2023	1. Unity Trust XXX	Grounds Maintenal		Grounds maintenance	Dines Agri Services	-515.20		-515.20	247,343.03	31/08/2023
179 01/08/2023	1. Unity Trust XXX	IT Services (inc. sc	STANDING OF	IT software and support	Saint IT Ltd	-99.00	-19.80	-118.80	246,129.30	31/08/2023
180 01/08/2023	1. Unity Trust XXX	IT Services (inc. sc	STANDING OF	IT software and support	Saint IT Ltd	-176.61	-35.32	-211.93	245,917.37	31/08/2023

### Stanway Parish Council

#### Transactions for All Banks (From 01/04/2023 to 31/10/2023)

Voucher Date	Bank	Cost Code	Chq/Rec No.	Description	Supplier	Net	VAT	Total	Balance	Cashed date
181 01/08/2023	1. Unity Trust XXX	Community Events		Event expenditure	SVHMC	-18.00		-18.00	245,899.37	31/08/2023
184 02/08/2023	1. Unity Trust XXX	Travel		Expenses reimbursement	Angela Lingham-Bake	-26.90		-26.90	232,840.28	31/08/2023
201 02/08/2023	1. Unity Trust XXX	Bank Charges	DIRECT DEBIT	Bank charges	Loyds Banking Group	-3.00		-3.00	232,837.28	31/08/2023
183 02/08/2023	1. Unity Trust XXX	Streelights - ex. EI	STANDING OF	Streelights maintenance	A&J Lighting Solutions	-127.30	-25.46	-152.76	232,684.52	31/08/2023
182 02/08/2023	1. Unity Trust XXX	Tools and Consum.		Maintenance consumables	Ernest Doe & Sons Ltd	-9.38	-1.88	-11.26	232,673.26	31/08/2023
182 02/08/2023	1. Unity Trust XXX	Burial Ground - All		Maintenance consumables	Ernest Doe & Sons Ltd	-24.99	-5.00	-29.99	232,643.27	31/08/2023
185 03/08/2023	1. Unity Trust XXX	Grounds Maintena		Maintenance consumables	Screwfix Direct Ltd t/a	-8.29	-1.66	-9.95	232,633.32	30/09/2023
186 04/08/2023	1. Unity Trust XXX	IT Services (Inc. sc		IT software and support	2commune Ltd	-425.00	-85.00	-510.00	232,123.32	30/09/2023
187 08/08/2023	1. Unity Trust XXX	Office Supplies & C		Office consumables	Amazon EU S.a.r.L. U	-71.43	-14.29	-85.72	232,037.60	30/09/2023
188 08/08/2023	1. Unity Trust XXX	Community Safety		Signage	SWARCO UK & IREL	-4,104.20	-820.84	-4,925.04	227,112.56	30/09/2023
191 14/08/2023	1. Unity Trust XXX	Telephone & Broac	DIRECT DEBIT	Telephone and broadband	New Star Networks Ltd	-327.81	-65.56	-393.37	226,719.19	30/09/2023
190 14/08/2023	1. Unity Trust XXX	Community Servic		Advertising	Regional Life Ltd	-40.00	-8.00	-48.00	226,671.19	30/09/2023
189 14/08/2023	1. Unity Trust XXX	Air conditioning		Air conditioning	Quality Air Conditionin	-3,862.00	-772.40	-4,634.40	222,036.79	30/09/2023
192 22/08/2023	1. Unity Trust XXX	Training		Training	SLCC Enterprises Ltd	-60.00	-12.00	-72.00	221,964.79	30/09/2023
193 22/08/2023	1. Unity Trust XXX	Training		Training	SLCC Enterprises Ltd	-60.00	-12.00	-72.00	221,892.79	30/09/2023
194 29/08/2023	1. Unity Trust XXX	Play Areas		Maintenance consumables	Screwfix Direct Ltd t/a	-6.23	-1.25	-7.48	221,885.31	30/09/2023
200 29/08/2023	1. Unity Trust XXX	Grounds Maintena		Waste collection	TBS Hygiene Ltd	-239.00	-47.80	-286.80	221,598.51	30/09/2023
195 29/08/2023	1. Unity Trust XXX	Tools and Consum.		Maintenance consumables	Screwfix Direct Ltd t/a	-1.25	-0.25	-1.50	221,597.01	30/09/2023
195 29/08/2023	1. Unity Trust XXX	Tools and Consum.		Maintenance consumables	Screwfix Direct Ltd t/a	-43.00	-8.00	-51.00	221,554.01	30/09/2023
196 29/08/2023	1. Unity Trust XXX	Community Servic		Advertising	Regional Life Ltd	-40.00	-8.00	-48.00	221,506.01	30/09/2023
198 30/08/2023	1. Unity Trust XXX	Grounds Maintena	DEBIT CARD	Fuel	Sainsbury's Supermar	-12.50	-2.50	-15.00	221,491.01	30/09/2023
199 30/08/2023	2. Barclays XXXX	Bank Charges	DIRECT DEBIT	Bank charges	Barclays Bank UK PLC	-8.00		-8.00	221,483.01	19/09/2023
197 30/08/2023	1. Unity Trust XXX	Tools and Consum.	DEBIT CARD	Fuel	Sainsbury's Supermar	-41.01	-8.20	-49.21	221,433.80	30/09/2023

## Stanway Parish Council

### Transactions for All Banks (From 01/04/2023 to 31/10/2023)

Voucher Date	Bank	Cost Code	Chq/Rec No.	Description	Supplier	Net	VAT	Total	Balance	Cashed date
204 01/09/2023	1. Unity Trust XXX	IT Services (inc. sc	STANDING OF	IT software and support	Saint IT Ltd	-176.61	-35.32	-211.93	220,178.04	30/09/2023
205 01/09/2023	1. Unity Trust XXX	IT Services (inc. sc	STANDING OF	IT software and support	Saint IT Ltd	-99.00	-19.80	-118.80	220,059.24	30/09/2023
203 01/09/2023	1. Unity Trust XXX	Buildings & Car Pa		Grounds maintenance	M J Baker	-500.00		-500.00	219,559.24	30/09/2023
202 01/09/2023	1. Unity Trust XXX	Streetslights - ex. El	STANDING OF	Streetslights maintenance	A&J Lighting Solutions	-127.30	-25.46	-152.76	219,406.48	30/09/2023
216 04/09/2023	1. Unity Trust XXX	IT Services (inc. sc		Expenses reimbursement	Donna Tristram	-21.14		-21.14	206,816.99	30/09/2023
206 04/09/2023	1. Unity Trust XXX	Grounds Maintenan		Grounds maintenance	Dines Agri Services	-515.20		-515.20	206,301.79	30/09/2023
250 04/09/2023	1. Unity Trust XXX	Bank Charges	DIRECT DEBIT	Bank charges	Lloyds Banking Group	-3.00		-3.00	206,298.79	30/09/2023
16 05/09/2023	1. Unity Trust XXX	Precept		Precept	Colchester City Council	176,896.50		176,896.50	383,195.29	30/09/2023
16 05/09/2023	1. Unity Trust XXX	LCTS Administratio		Precept	Colchester City Council	2,629.50		2,629.50	385,824.79	30/09/2023
217 05/09/2023	1. Unity Trust XXX	IT Services (inc. sc		IT software and support	Adobe Systems Softw	-130.74	-26.15	-156.89	385,667.90	30/09/2023
218 09/09/2023	1. Unity Trust XXX	Street Furniture		Maintenance consumables	Screwfix Direct Ltd t/a	-38.49	-7.69	-46.18	385,621.72	31/10/2023
219 11/09/2023	1. Unity Trust XXX	Play Areas		Playground equipment	Caloo Ltd	-495.00	-99.00	-594.00	385,027.72	31/10/2023
18 12/09/2023	1. Unity Trust XXX	Telephone & Broac	DIRECT DEBIT	Telephone and broadband	New Star Networks Lt	163.40	32.68	196.08	385,223.80	30/09/2023
17 13/09/2023	1. Unity Trust XXX	Burial Ground		Burial fees	Stuart Rippingale	60.00		60.00	385,283.80	30/09/2023
220 13/09/2023	1. Unity Trust XXX	Grants (all)		Grant	Hope For Tomorrow	-1,060.00		-1,060.00	384,223.80	31/10/2023
221 13/09/2023	1. Unity Trust XXX	Street Furniture		Maintenance consumables	Screwfix Direct Ltd t/a	-53.34	-10.66	-64.00	384,159.80	31/10/2023
20 14/09/2023	1. Unity Trust XXX	Community Events		Event income	M Totham	15.00		15.00	384,174.80	30/09/2023
224 14/09/2023	1. Unity Trust XXX	Streetslights - ex. El		Streetslights maintenance	A&J Lighting Solutions	-429.00	-85.80	-514.80	383,660.00	31/10/2023
223 15/09/2023	1. Unity Trust XXX	Telephone & Broac	DIRECT DEBIT	Telephone and broadband	New Star Networks Lt	-147.01	-29.40	-176.41	383,483.59	31/10/2023
21 17/09/2023	1. Unity Trust XXX	Community Events		Event income	M Reakes	30.00		30.00	383,513.59	30/09/2023
239 17/09/2023	2. Barclays XXXX	Bank Charges	DIRECT DEBIT	Bank charges	Barclays Bank UK PLC	-8.00		-8.00	383,505.59	19/09/2023
25 18/09/2023	3. Barclays XXXX	Credit Interest		Credit interest	Barclays Bank UK PLC	178.00		178.00	383,683.59	19/09/2023
22 18/09/2023	1. Unity Trust XXX	Community Events		Event income	T D Baines	15.00		15.00	383,698.59	30/09/2023
222 18/09/2023	1. Unity Trust XXX	Office Supplies & C		Signage	Impact Sign Services	-120.00	-24.00	-144.00	383,554.59	31/10/2023
225 21/09/2023	1. Unity Trust XXX	Buildings & Car Pa		Grounds maintenance	M J Baker	-130.00		-130.00	383,424.59	31/10/2023
19 22/09/2023	1. Unity Trust XXX	All Other Revenue		Donation	SVHMC	1,000.00		1,000.00	384,424.59	30/09/2023
29 23/09/2023	1. Unity Trust XXX	Burial Ground		Burial fees	Hunnaball Memorials	42.00		42.00	384,466.59	31/10/2023

### Stanway Parish Council

#### Transactions for All Banks (From 01/04/2023 to 31/10/2023)

Voucher Date	Bank	Cost Code	Chq/Rec No.	Description	Supplier	Net	VAT	Total	Balance	Cashed date
226 24/09/2023	1. Unity Trust XXX	Grounds Maintenal		Waste collection	TBS Hygiene Ltd	-286.25	-57.25	-343.50	384,123.09	31/10/2023
227 26/09/2023	1. Unity Trust XXX	Burial Ground - All		Street furniture	Earth Anchors Limited	-417.00	-83.40	-500.40	383,622.69	31/10/2023
228 28/09/2023	1. Unity Trust XXX	External Audit		Audit fees	PKF Littlejohn LLP	-1,050.00	-210.00	-1,260.00	382,362.69	31/10/2023
240 28/09/2023	1. Unity Trust XXX	Streetlights - Electr		Streetlights - Electricity	Colchester City Council	-2,595.78	-519.16	-3,114.94	379,247.75	31/10/2023
241 28/09/2023	1. Unity Trust XXX	Community Service		Advertising	Regional Life Ltd	-40.00	-8.00	-48.00	379,199.75	31/10/2023
246 28/09/2023	1. Unity Trust XXX	Community Service		Grounds maintenance	PERRYWOOD LIMITE	-84.92	-16.98	-101.90	379,097.85	31/10/2023
242 29/09/2023	1. Unity Trust XXX	IT Services (inc. sc		IT software and support	Saint IT Ltd	-109.40	-21.88	-131.28	378,966.57	31/10/2023
251 30/09/2023	1. Unity Trust XXX	Bank Charges		Bank charges	Unity Trust Bank plc	-36.00		-36.00	378,930.57	30/09/2023
243 01/10/2023	1. Unity Trust XXX	IT Services (inc. sc	STANDING OF	IT software and support	Saint IT Ltd	-99.00	-19.80	-118.80	377,767.94	31/10/2023
244 01/10/2023	1. Unity Trust XXX	IT Services (inc. sc	STANDING OF	IT software and support	Saint IT Ltd	-176.61	-35.32	-211.93	377,556.01	31/10/2023
237 01/10/2023	1. Unity Trust XXX	Employers' Pensi		Pensions	Essex Pension Fund	-2,537.53		-2,537.53	364,987.66	31/10/2023
245 02/10/2023	1. Unity Trust XXX	Grounds Maintenal		Grounds maintenance	Dines Agri Services	-600.20		-600.20	364,387.46	31/10/2023
248 02/10/2023	1. Unity Trust XXX	Grounds Maintenal		Waste collection	TBS Hygiene Ltd	-23.00	-4.60	-27.60	364,359.86	31/10/2023
249 02/10/2023	1. Unity Trust XXX	Grounds Maintenal		Grounds maintenance	M Basham	-156.00		-156.00	364,203.86	31/10/2023
252 02/10/2023	1. Unity Trust XXX	Subscriptions		Membership subscription	Essex Playing Fields f	-30.00		-30.00	364,173.86	31/10/2023
286 02/10/2023	1. Unity Trust XXX	Bank Charges	DIRECT DEBIT	Bank charges	Lloyds Banking Group	-3.00		-3.00	364,170.86	31/10/2023
253 02/10/2023	1. Unity Trust XXX	Streetlights - ex. El	STANDING OF	Streetlights maintenance	A&J Lighting Solutions	-127.30	-25.46	-152.76	364,018.10	31/10/2023
247 02/10/2023	1. Unity Trust XXX	Street Furniture		Street furniture	Screwfix Direct Ltd t/a	-32.08	-6.42	-38.50	363,979.60	31/10/2023
229 02/10/2023	1. Unity Trust XXX	Maintenance Vehic	DEBIT CARD	Fuel	Sainsbury's Supermar	-29.16	-5.83	-34.99	363,944.61	31/10/2023
258 04/10/2023	1. Unity Trust XXX	Travel		Expenses reimbursement	Teresa Baines	-21.60		-21.60	363,923.01	31/10/2023
258 04/10/2023	1. Unity Trust XXX	Travel		Expenses reimbursement	Teresa Baines	-3.50		-3.50	363,919.51	31/10/2023
255 05/10/2023	1. Unity Trust XXX	Training		Training	NATIONAL-ASSOCIAT	-32.68	-6.54	-39.22	363,880.29	31/10/2023
256 05/10/2023	1. Unity Trust XXX	Training		Training	NATIONAL-ASSOCIAT	-32.68	-6.54	-39.22	363,841.07	31/10/2023
254 05/10/2023	1. Unity Trust XXX	Office Supplies & C		Expenses reimbursement	Lee Needham	-6.85		-6.85	363,834.22	31/10/2023

## Stanway Parish Council

### Transactions for All Banks (From 01/04/2023 to 31/10/2023)

Voucher Date	Bank	Cost Code	Chq/Rec No.	Description	Supplier	Net	VAT	Total	Balance	Cashed date
257 05/10/2023	1. Unity Trust XXX	IT Services (inc. so		IT software and support	Adobe Systems Softw	-79.33	-15.87	-95.20	363,739.02	31/10/2023
23 10/10/2023	1. Unity Trust XXX	Community Events		Event income	Kim Edwards	30.00		30.00	363,769.02	31/10/2023
259 10/10/2023	1. Unity Trust XXX	Grounds Maintenan		Grounds maintenance	Royds Services Ltd	-135.00		-135.00	363,634.02	
260 10/10/2023	1. Unity Trust XXX	Burial Ground - All		Burial ground	Royds Services Ltd	-90.00		-90.00	363,544.02	
24 11/10/2023	1. Unity Trust XXX	Other Grants		Grant	Essex County Council	6,000.00		6,000.00	369,544.02	
27 11/10/2023	1. Unity Trust XXX	Community Events		Event income	Jemma Wood	55.00		55.00	369,599.02	
28 11/10/2023	1. Unity Trust XXX	Community Events		Event income	T D Baines	15.00		15.00	369,614.02	31/10/2023
262 11/10/2023	1. Unity Trust XXX	Training		Training	NATIONAL ASSOCIATI	-32.68	-6.54	-39.22	369,574.80	31/10/2023
261 11/10/2023	1. Unity Trust XXX	Travel		Expenses reimbursement	Donna Tristram	-18.90		-18.90	369,555.90	31/10/2023
261 11/10/2023	1. Unity Trust XXX	Office Supplies & C		Expenses reimbursement	Donna Tristram	-15.80		-15.80	369,540.10	31/10/2023
265 11/10/2023	2. Barclays XXXX	Bank Charges	DIRECT DEBIT	Bank charges	Barclays Bank UK PL	-8.00		-8.00	369,532.10	
261 11/10/2023	1. Unity Trust XXX	Professional Fees		Expenses reimbursement	Donna Tristram	-6.00		-6.00	369,526.10	31/10/2023
261 11/10/2023	1. Unity Trust XXX	Professional Fees		Expenses reimbursement	Donna Tristram	-13.50		-13.50	369,512.60	31/10/2023
264 11/10/2023	1. Unity Trust XXX	Professional Fees		Payroll services	RE Group Accountant:	-126.00	-25.20	-151.20	369,361.40	
261 11/10/2023	1. Unity Trust XXX	Community Safety		Expenses reimbursement	Donna Tristram	-125.00		-125.00	369,236.40	31/10/2023
263 11/10/2023	1. Unity Trust XXX	Community Servic		Donation	The Royal British Legi	-150.00		-150.00	369,086.40	
26 12/10/2023	1. Unity Trust XXX	Community Events		Event income	Emily Spademan	30.00		30.00	369,116.40	31/10/2023
269 13/10/2023	1. Unity Trust XXX	Community Events		Event expenditure	SVHMC	-116.00		-116.00	369,000.40	
268 15/10/2023	1. Unity Trust XXX	Buildings & Car Pa		Maintenance consumables	Screwfix Direct Ltd t/a	-88.51	-17.71	-106.22	368,894.18	
266 17/10/2023	1. Unity Trust XXX	Telephone & Broac	DIRECT DEBIT	Telephone and broadband	New Star Networks Lt	-306.39	-61.28	-367.67	368,526.51	
267 18/10/2023	1. Unity Trust XXX	Play Areas		Maintenance consumables	Screwfix Direct Ltd t/a	-4.79	-0.96	-5.75	368,520.76	
272 19/10/2023	1. Unity Trust XXX	Play Areas		Maintenance consumables	Kingfisher PLC	-3.74	-0.75	-4.49	368,516.27	
270 23/10/2023	1. Unity Trust XXX	Training		Training	Essex Association of L	-760.00	-152.00	-912.00	367,604.27	
271 23/10/2023	1. Unity Trust XXX	Burial Ground - All		Signage	Signace Limited	-363.40	-72.68	-436.08	367,168.19	
273 23/10/2023	1. Unity Trust XXX	Burial Ground - All		Burial ground	Daniel Anthony Bowm	-120.00	-24.00	-144.00	367,024.19	
274 24/10/2023	1. Unity Trust XXX	Professional Fees		Legal fees	Ellisons Legal LLP	-950.00		-950.00	366,074.19	
275 24/10/2023	1. Unity Trust XXX	Community Events		Event expenditure	HSI Global Ltd	-12.24	-2.45	-14.69	366,059.50	
276 24/10/2023	1. Unity Trust XXX	Community Servic		Event expenditure	MH Star UK Ltd	-94.99	-19.00	-113.99	365,945.51	
277 25/10/2023	1. Unity Trust XXX	Grounds Maintenan		Grounds maintenance	TWH Tree Services Li	-220.00	-44.00	-264.00	365,681.51	
278 25/10/2023	1. Unity Trust XXX	Community Events		Event expenditure	Shen Zhen Shi Pan D:	-33.32	-6.67	-39.99	365,641.52	
279 25/10/2023	1. Unity Trust XXX	Community Events		Event expenditure	ALAYASH LIMITED	-16.62	-3.33	-19.95	365,621.57	
281 30/10/2023	1. Unity Trust XXX	Grounds Maintenan		Grounds maintenance	M Basham	-1,350.00		-1,350.00	364,271.57	
280 30/10/2023	1. Unity Trust XXX	Streelights - ex. El		Streelights maintenance	A&J Lighting Solutions	-87.50	-17.50	-105.00	364,166.57	
283 30/10/2023	1. Unity Trust XXX	Community Events		Event expenditure	Dan Jordan	-3.00		-3.00	364,163.57	

## Stanway Parish Council

### Transactions for All Banks (From 01/04/2023 to 31/10/2023)

Voucher Date	Bank	Cost Code	Chq/Rec No.	Description	Supplier	Net	VAT	Total	Balance	Cashed date
284 30/10/2023	1. Unity Trust XXX	Community Events		Event expenditure	Dan Jordan	-27.50		-27.50	364,136.07	
285 30/10/2023	1. Unity Trust XXX	Community Events		Event expenditure	Ann Norton	-44.97		-44.97	364,091.10	
282 30/10/2023	1. Unity Trust XXX	Community Service		Advertising	Regional Life Ltd	-40.00	-8.00	-48.00	364,043.10	
293 31/10/2023	1. Unity Trust XXX	Training		Training	Essex Association of L	-34.00	-6.80	-40.80	364,002.30	
287 31/10/2023	1. Unity Trust XXX	IT Services (inc. sc		IT software and support	Starboard Systems Lir	-777.60	-155.52	-933.12	363,069.18	
289 31/10/2023	1. Unity Trust XXX	Buildings & Car Pa		Building Refurbishment	LT Flooring Ltd	-385.83	-77.17	-463.00	362,606.18	
288 31/10/2023	1. Unity Trust XXX	Grounds Maintenai		Waste collection	TBS Hygiene Ltd	-239.00	-47.80	-286.80	362,319.38	
290 31/10/2023	1. Unity Trust XXX	Grounds Maintenai		Grounds maintenance	Dines Agri Services	-515.20		-515.20	361,804.18	
				<b>CLOSING BALANCE - 31/10/2023</b>		<b>183,208.52</b>	<b>13,863.62</b>	<b>197,072.14</b>	<b>361,804.18</b>	

**APPENDIX FOUR**

**Bank Statements**

**APPENDIX FIVE**

**Summary of Receipts and Payments — Revenue Account**



Summary of Receipts and Payments

Cost Centre Group - Revenue Account (Between 01/04/2023 and 31/10/2023)

**A1 Revenue Income**

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1	Precept	353,793.00	353,793.00					(0%)
2	Wayleaves	1.00		-1.00				-1.00 (-100%)
6	Credit Interest	75.00	316.28	241.28				241.28 (321%)
53	Community Events	300.00	657.00	357.00				357.00 (119%)
55	Burial Ground	4,000.00	2,247.00	-1,753.00				-1,753.00 (-43%)
77	All Other Revenue Income		1,150.00	1,150.00				1,150.00 (N/A)
<b>SUB TOTAL</b>		<b>358,169.00</b>	<b>358,163.28</b>	<b>-5.72</b>				<b>-5.72 (0%)</b>

**B1 Staff**

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
8	Salaries (inc. employee's tax, NI				140,000.00	68,961.59	71,038.41	71,038.41 (50%)
9	Employers' NI Contribution					6,607.51	-6,607.51	-6,607.51 (N/A)
11	Employers' Pension Contribution				37,937.00	17,625.42	20,311.58	20,311.58 (53%)
<b>SUB TOTAL</b>					<b>177,937.00</b>	<b>93,194.52</b>	<b>84,742.48</b>	<b>84,742.48 (47%)</b>

**B2 Office & IT**

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
17	Office Supplies & Consumables				2,970.00	811.89	2,158.11	2,158.11 (72%)
20	Telephone & Broadband		163.40	163.40	3,465.00	1,521.29	1,943.71	2,107.11 (60%)
22	IT Services (inc. software & supp				7,260.00	4,127.46	3,132.54	3,132.54 (43%)
<b>SUB TOTAL</b>			<b>163.40</b>	<b>163.40</b>	<b>13,695.00</b>	<b>6,460.64</b>	<b>7,234.36</b>	<b>7,397.76 (54%)</b>

**B3 Banking & Finance**

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
38	Bank Charges				220.00	143.80	76.20	76.20 (34%)
79	Capital Repayments				16,000.00	8,000.00	8,000.00	8,000.00 (50%)
80	Debit Interest				5,162.00	2,670.00	2,492.00	2,492.00 (48%)
<b>SUB TOTAL</b>					<b>21,382.00</b>	<b>10,813.80</b>	<b>10,568.20</b>	<b>10,568.20 (49%)</b>

**B4 Professional Services**

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
24	Internal Audit				1,650.00	1,250.00	400.00	400.00 (24%)
25	External Audit				840.00	1,050.00	-210.00	-210.00 (-25%)
40	Professional Fees				7,700.00	1,221.50	6,478.50	6,478.50 (84%)

Summary of Receipts and Payments

Cost Centre Group - Revenue Account (Between 01/04/2023 and 31/10/2023)

<b>SUB TOTAL</b>				<b>10,190.00</b>	<b>3,521.50</b>	<b>6,668.50</b>	<b>6,668.50 (65%)</b>
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**B5 Other Admin**

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
10 Home Working Allowance				936.00	546.00	390.00	390.00 (41%)
13 Training		90.00	90.00	3,850.00	2,193.14	1,656.86	1,746.86 (45%)
14 Travel				596.00	278.56	317.44	317.44 (53%)
36 Insurance				6,100.00	6,321.04	-221.04	-221.04 (-3%)
37 Subscriptions				2,200.00	1,792.99	407.01	407.01 (18%)
75 Chairman's Allowance				220.00		220.00	220.00 (100%)
78 Room Hire				198.00		198.00	198.00 (100%)
998 Uncategorised Expenditure					564.25	-564.25	-564.25 (N/A)
999 Accounting Adjustment							(N/A)
<b>SUB TOTAL</b>		<b>90.00</b>	<b>90.00</b>	<b>14,100.00</b>	<b>11,695.98</b>	<b>2,404.02</b>	<b>2,494.02 (17%)</b>

**CA1 Grounds**

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
27 Buildings & Car Parks				8,500.00	6,420.05	2,079.95	2,079.95 (24%)
30 Play Areas				6,000.00	957.80	5,042.20	5,042.20 (84%)
31 Grounds Maintenance		267.25	267.25	22,500.00	10,391.90	12,108.10	12,375.35 (55%)
52 Tools and Consumables				1,500.00	166.01	1,333.99	1,333.99 (88%)
94 Maintenance Vehicle				7,489.00	501.37	6,987.63	6,987.63 (93%)
<b>SUB TOTAL</b>		<b>267.25</b>	<b>267.25</b>	<b>45,989.00</b>	<b>18,437.13</b>	<b>27,551.87</b>	<b>27,819.12 (60%)</b>

**CA2 Streets**

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
50 Streetlights - ex. Electricity				6,000.00	2,265.60	3,734.40	3,734.40 (62%)
81 Street Furniture				3,800.00	1,748.91	2,051.09	2,051.09 (53%)
84 Streetlights - Electricity				24,000.00	6,762.86	17,237.14	17,237.14 (71%)
96 Footpaths				1,500.00		1,500.00	1,500.00 (100%)
<b>SUB TOTAL</b>				<b>35,300.00</b>	<b>10,777.37</b>	<b>24,522.63</b>	<b>24,522.63 (69%)</b>

**CA3 Burial Ground**

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
57 Burial Ground - All Expenditure				2,200.00	1,048.26	1,151.74	1,151.74 (52%)
<b>SUB TOTAL</b>				<b>2,200.00</b>	<b>1,048.26</b>	<b>1,151.74</b>	<b>1,151.74 (52%)</b>

Summary of Receipts and Payments

Cost Centre Group - Revenue Account (Between 01/04/2023 and 31/10/2023)

CS1 Community Services

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
54	Community Events - Expenditure				4,675.08	1,024.52	3,650.56	3,650.56 (78%)
70	Grants (all)				5,000.00	1,560.00	3,440.00	3,440.00 (68%)
91	Community Safety				5,000.00	4,229.20	770.80	770.80 (15%)
104	Community Services - other exp				324.92	609.91	-284.99	-284.99 (-87%)
<b>SUB TOTAL</b>					<b>15,000.00</b>	<b>7,423.63</b>	<b>7,576.37</b>	<b>7,576.37 (50%)</b>

Summary

<b>NET TOTAL</b>	<b>358,169.00</b>	<b>358,683.93</b>	<b>514.93</b>	<b>335,793.00</b>	<b>163,372.83</b>	<b>172,420.17</b>	<b>172,935.10 (24%)</b>
V.A.T.		35,881.71			6,920.37		
<b>GROSS TOTAL</b>		<b>394,565.64</b>			<b>170,293.20</b>		

**APPENDIX SIX**

**Summary of Receipts and Payments — Capital Account**

Summary of Receipts and Payments

Cost Centre Group - Capital Account (Between 01/04/2023 and 31/10/2023)

**A2 Capital Receipts**

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
3	CCC Grants - General							(N/A)
4	CCC Grants - CIL, s106, etc.	53,000.00	52,000.00	-1,000.00				-1,000.00 (-1%)
5	Other Grants	44,500.00	6,127.00	-38,373.00				-38,373.00 (-86%)
7	LCTS Administration Subsidy	5,259.00	5,259.00					(0%)
<b>SUB TOTAL</b>		<b>102,759.00</b>	<b>63,386.00</b>	<b>-39,373.00</b>				<b>-39,373.00 (-38%)</b>

**Q Capital Projects**

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
200	Community Services - environm				1,500.00		1,500.00	1,500.00 (100%)
201	Community Services - other new				12,000.00		12,000.00	12,000.00 (100%)
202	Car park extension				52,000.00	52,557.08	-557.08	-557.08 (-1%)
203	Soakaway				19,000.00	19,069.50	-69.50	-69.50 (-0%)
204	Car park resurfacing				30,000.00		30,000.00	30,000.00 (100%)
205	Electric vehicle charging point				1,000.00		1,000.00	1,000.00 (100%)
206	Air conditioning				5,000.00	3,862.00	1,138.00	1,138.00 (22%)
207	Jansma Park				10,000.00		10,000.00	10,000.00 (100%)
<b>SUB TOTAL</b>					<b>130,500.00</b>	<b>75,488.58</b>	<b>55,011.42</b>	<b>55,011.42 (42%)</b>

**Summary**

<b>NET TOTAL</b>	<b>102,759.00</b>	<b>63,386.00</b>	<b>-39,373.00</b>	<b>130,500.00</b>	<b>75,488.58</b>	<b>55,011.42</b>	<b>15,638.42 (6%)</b>
<b>V.A.T.</b>					15,097.72		
<b>GROSS TOTAL</b>		<b>63,386.00</b>			<b>90,586.30</b>		

**APPENDIX SEVEN**

**Flexed Budget**

## Stanway Parish Council Receipts and Payments compared with Flexed Budget (01/04/2023 to 31/10/2023)

	Budget Receipts		Act. Receipts		Budget Payments		Act. Payments		Variance	
	Total for year	Year to Date	Total for year	Year to Date	Total for year	Year to Date	Total for year	Year to Date	Total for year	Year to Date
<b>Cost Centre A1 Revenue Income</b>										
1 Precept	353,793.00	353,793.00	353,793.00	353,793.00						-0.60
2 Wayleaves	1.00	0.60								272.53
6 Credit Interest	75.00	43.75	316.28							482.00
53 Community Events	300.00	175.00	657.00							-86.35
55 Burial Ground	4,000.00	2,333.35	2,247.00							1,150.00
77 All Other Revenue Income			1,150.00							
<b>Cost Centre A2 Capital Receipts</b>										
3 CCC Grants - General										21,083.35
4 CCC Grants - CIL, s106, etc.	53,000.00	30,916.65	52,000.00							-19,831.35
5 Other Grants	44,500.00	25,958.35	6,127.00							
7 LCTS Administration Subsidy	5,259.00	5,259.00	5,259.00							
<b>Cost Centre B1 Staff</b>										
8 Salaries (inc. employee's tax, NI & f					140,000.00	81,666.65	68,961.59			12,705.06
9 Employers' NI Contribution							6,607.51			-6,607.51
11 Employers' Pension Contribution					37,937.00	22,129.90	17,625.42			4,504.48
<b>Cost Centre B2 Office &amp; IT</b>										
17 Office Supplies & Consumables					2,970.00	1,732.50	811.89			920.61
20 Telephone & Broadband					3,465.00	2,021.25	1,521.29			663.36
22 IT Services (inc. software & support			163.40		7,260.00	4,235.00	4,127.46			107.54
<b>Cost Centre B3 Banking &amp; Finance</b>										
38 Bank Charges					220.00	128.35	143.80			-15.45
79 Capital Repayments					16,000.00	8,000.00	8,000.00			
80 Debit Interest					5,162.00	2,581.00	2,670.00			-89.00
<b>Cost Centre B4 Professional Services</b>										
24 Internal Audit					1,650.00	962.50	1,250.00			-287.50
25 External Audit					840.00	490.00	1,050.00			-560.00
40 Professional Fees					7,700.00	4,491.65	1,221.50			3,270.15

## Stanway Parish Council Receipts and Payments compared with Flexed Budget (01/04/2023 to 31/10/2023)

	Budget Receipts		Budget Payments		Variance Year to Date
	Total for year	Year to Date	Total for Year	Year to Date	
<b>Cost Centre B5 Other Admin</b>					
10 Home Working Allowance			936.00	546.00	546.00
13 Training	90.00		3,850.00	2,245.85	2,193.14
14 Travel			596.00	347.65	278.56
36 Insurance			6,100.00	3,558.35	6,321.04
37 Subscriptions			2,200.00	1,283.35	1,792.99
75 Chairman's Allowance			220.00	128.35	128.35
78 Room Hire			198.00	115.50	115.50
998 Uncategorized Expenditure					
999 Accounting Adjustment					564.25
<b>Cost Centre CA1 Grounds</b>					
27 Buildings & Car Parks			8,500.00	4,958.35	6,420.05
30 Play Areas			6,000.00	3,500.00	957.80
31 Grounds Maintenance	267.25		22,500.00	13,125.00	10,391.90
52 Tools and Consumables			1,500.00	875.00	166.01
94 Maintenance Vehicle			7,489.00	4,368.60	501.37
<b>Cost Centre CA2 Streets</b>					
50 Streetlights - ex. Electricity			6,000.00	3,500.00	2,265.60
81 Street Furniture			3,800.00	2,216.65	1,748.91
84 Streetlights - Electricity			24,000.00	14,000.00	6,762.86
96 Footpaths			1,500.00	875.00	875.00
<b>Cost Centre CA3 Burial Ground</b>					
57 Burial Ground - All Expenditure			2,200.00	1,283.35	1,048.26
<b>Cost Centre CS1 Community Services</b>					
54 Community Events - Expenditure			4,675.08	2,727.13	1,024.52
70 Grants (all)			5,000.00	2,916.65	1,560.00
91 Community Safety			5,000.00	2,916.65	4,229.20
104 Community Services - other expend			324.92	189.52	609.91
<b>Cost Centre F Planning</b>					
					235.09
					1,702.61
					1,356.65
					-1,312.55
					-420.39



## Stanway Parish Council Receipts and Payments compared with Flexed Budget (01/04/2023 to 31/10/2023)

Cost Centre	Budget Receipts		Budget Payments		Variance	
	Total for year	Year to Date	Total for Year	Year to Date	Act. Payments	Year to Date
76 Planning Fees						
<b>Q Capital Projects</b>						
200 Community Services - environment:			1,500.00	875.00		875.00
201 Community Services - other new pr			12,000.00	7,000.00		7,000.00
202 Car park extension			52,000.00	30,333.35	52,557.08	-22,223.73
203 Soakaway			19,000.00	11,083.35	19,069.50	-7,986.15
204 Car park resurfacing			30,000.00	17,500.00		17,500.00
205 Electric vehicle charging point			1,000.00	583.35		583.35
206 Air conditioning			5,000.00	2,916.65	3,862.00	-945.35
207 Jansma Park			10,000.00	10,000.00		10,000.00
<b>X Retired Cost Codes</b>						
12 Payroll Services						
15 Stationery - Councillors						
16 Postage						
18 Printer lease & consumables						
19 IT Support - Councillor						
21 Website Hosting						
23 IT/PA System Reserve						
26 Accounting Software						
29 Play Areas - equipment replacement						
32 Play Areas - bark						
33 Tree Maintenance						
34 Outdoor Gym - maintenance						
35 Play Areas - benches & bins						
39 Election Reserve						
41 Other Specialist Fees						
42 Pest control						
46 Bus shelters (All Expenditure)						
49 Notice Boards - maintenance						
51 Street Light Reserve						
56 Burial Ground - Tree Sponsorship						

**Stanway Parish Council**  
**Receipts and Payments compared with Flexed Budget (01/04/2023 to 31/10/2023)**

	Budget Receipts		Act. Receipts		Budget Payments		Act. Payments		Variance	
	Total for year	Year to Date	Total for year	Year to Date	Total for year	Year to Date	Total for year	Year to Date	Total for year	Year to Date
58 Burial Ground - Repairs										
71 s106 Town & Country Planning Act										
72 Grants - other grants										
73 Grants - CIL										
74 Sundry Items										
82 Staffing Reserve										
85 VAT Refund										
87 Architectural and other fees										
88 Contingency Reserve										
90 Safety Inspections										
92 Risk Management										
93 Grants - s19(3) Local Government (										
95 Workshop and Store										
97 SLC - Income										
98 SLC - Cap Ex										
99 SLC - Revenue Expenditure										
102 PWLB Advance										
103 Comm Assets - New Projects (subje										
<b>GRAND TOTALS</b>	<b>£460,928.00</b>	<b>£418,479.70</b>	<b>£422,069.93</b>	<b>£274,407.45</b>	<b>£466,293.00</b>	<b>£238,861.41</b>	<b>£39,136.27</b>			

## **APPENDIX EIGHT**

### **Reserves**

**Stanway Parish Council**  
**Reserves Balance up to 31st Oct 2023**  
**2023-2024**

<u>Reserve</u>	<u>OpeningBalance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>CurrentBalance</u>
<b>Earmarked</b>					
Office Equipment	2,000.00				2,000.00
Specialist Fees (legal, accountir	1,500.00	4,500.00			6,000.00
Car Park	5,000.00	1,000.00			6,000.00
Workshop & Store	1,000.00	1,000.00			2,000.00
Planning	1,500.00				1,500.00
Village Halls & Community Cent	7,743.00	6,757.00			14,500.00
Footpaths	1,000.00	9,000.00			10,000.00
Trees & Open Spaces	2,500.00	2,500.00			5,000.00
Notice Boards	1,000.00				1,000.00
Streetlights	2,000.00	3,000.00			5,000.00
Staffing	20,000.00	5,000.00			25,000.00
Vehicle	500.00	-500.00			0.00
Community Safety	1,000.00				1,000.00
Elections	3,000.00	1,000.00			4,000.00
Burial Grounds	2,500.00				2,500.00
Outdoor Gym	500.00	3,500.00			4,000.00
Bus Shelters	1,745.00	3,255.00			5,000.00
Playground Equipment	10,000.00	2,000.00			12,000.00
Jansma Park					0.00
<b>Total Earmarked</b>	<b>64,488.00</b>	<b>42,012.00</b>			<b>106,500.00</b>
<b>TOTAL RESERVE</b>	<b>64,488.00</b>	<b>42,012.00</b>			<b>106,500.00</b>
<b>GENERAL FUND</b>					267,138.85
<b>TOTAL FUNDS</b>					448,500.85

**APPENDIX NINE**

**Draft Budgets 2024–25**

## Revenue Expenditure Budget 2024–25

Cost Code	Cost Code Description	2023-24 HALF YEAR ACTUAL	2023-24 FULL YEAR FORECAST	2024-25 BUDGET
<b>B1 - Staff</b>				
8	Salaries (inc. employee's tax, NI & pension)	60,988	129,700	146,700
9	Employers' NI Contribution	5,642	12,200	13,400
11	Employers' Pension Contribution	13,030	29,900	32,900
<b>B2 - Office &amp; IT</b>				
17	Office Supplies & Consumables	789	1,800	1,900
20	Telephone and Broadband	1,215	2,100	2,200
22	IT Services (inc. software and support)	2,995	5,100	5,300
<b>B3 Banking and Finance</b>				
38	Bank Charges	133	300	300
79	Capital Repayments	8,000	16,000	16,000
80	Debit Interest	2,670	5,170	4,450
<b>B4 Professional Services</b>				
24	Internal Audit	1,250	1,300	1,300
25	External Audit	1,050	1,900	2,000
40	Professional Fees	126	10,000	33,500
<b>B5 Other Administrative Expenditure</b>				
10	Home Working Allowance	468	900	900
13	Training	1,301	3,000	3,100
14	Travel	235	500	500
36	Insurance	6,321	8,300	10,000
37	Subscriptions	1,763	2,000	2,100
75	Chairman's Allowance		200	200
78	Room Hire		0	0
<b>CA1 Grounds</b>				
27	Buildings & Car Parks (All Expenditure)	5,945	7,900	10,000
30	Play Areas	949	2,900	6,000
31	Grounds Maintenance	7,155	11,200	25,000
52	Tools and Consumables	166	700	1,500
94	Maintenance Vehicle	472	1,000	5,000
<b>CA2 Streets</b>				
50	Streetlights - ex. Electricity	2,050	6,100	6,000
81	Street Furniture	1,716	2,700	4,500
84	Streetlights - Electricity	6,763	13,500	15,000
96	Footpaths	0	0	1,000
<b>CA3 Burial Ground</b>				
57	Burial Ground - all expenditure	475	500	600
<b>CS1 Community Services</b>				
54	Community Events - Expenditure	771	1,300	6,000
70	Grants (all)	1,560	1,600	5,000
91	Community Safety	4,104	4,500	4,000
104	Community Services - other expenditure	325	500	500
	Highways	0	0	3,000
<b>Totals</b>			<b>286,670</b>	<b>370,450</b>

## Capital Expenditure Budget 2024–25

Cost Code	Cost Code Description	2023-24 HALF YEAR ACTUAL	2023-24 FULL YEAR FORECAST	2024-25 BUDGET
	Community Services - Environmental Projects	0	0	0
	Community Services - Other Projects	0	0	0
	Car park extension	52,557	52,600	0
	Soakaway	19,070	19,100	0
	Car park resurfacing	0	0	0
	Electric Vehicle Charging Point	0	0	0
	Air conditioning	3,862	4,900	0
	Bus shelter Holly/Wheatfield Road	0	0	10,000
	Jansma Park	0	10,000	200,000
<b>Totals</b>			<b>86,600</b>	<b>210,000</b>

## Earmarked Reserves 2024–25

Cost Code	Cost Code Description	2023-24 HALF YEAR ACTUAL	2023-24 FULL YEAR FORECAST	2024-25 BUDGET
N/A	Burial Grounds	N/A	2,500	2,750
	Bus Shelters	N/A	500	5,500
	Car Park	N/A	6,000	6,600
	Community Safety	N/A	1,000	1,100
	Councillor Grants carried forward	N/A	0	0
	Elections	N/A	4,000	4,000
	Footpaths	N/A	1,000	10,000
	Jansma Park	N/A	200,000	200,000
	Notice Boards	N/A	1,000	1,100
	Office Equipment	N/A	2,000	2,200
	Outdoor Gym	N/A	4,000	6,000
	Planning	N/A	1,500	1,500
	Play Equipment	N/A	10,000	24,000
	Specialist fees (Legal, etc)	N/A	6,000	6,000
	Staffing Reserve	N/A	25,000	40,000
	Street Lights	N/A	5,000	5,500
	Transport	N/A	500	0
	Trees & Open Spaces	N/A	5,000	5,500
	Vehicle	N/A	0	3,000
	Village Halls	N/A	15,000	25,000
	Workshop and store	N/A	2,000	3,000
<b>Totals</b>			<b>292,000</b>	<b>352,750</b>



## Revenue Income Budget 2024–25 (Excluding Precept)

Cost Code	Cost Code Description	2023-24 HALF YEAR ACTUAL	2023-24 FULL YEAR FORECAST	2024-25 BUDGET
2	Wayleaves	0	0	1
6	Credit Interest	316	600	750
53	Community Events	467	700	1,000
55	Burial Ground	2,205	4,000	4,000
77	All Other Revenue Income	1,000	201,000	0
<b>Totals</b>			<b>206,300</b>	<b>5,751</b>

**APPENDIX TEN**

**Insurance**

STANWAY PARISH COUNCIL  
INSURANCE PROVISION  
COMPARISON OCTOBER 2023

		AJG/Hiscox/DAS (Current Provider)	BHIB/Aviva/DAS	Zurich Insurance/DAS	Ely Insurance Services
<b>COSTS</b>					
	Premium	£5,576.61	£1,290.04		Declined to offer a quotation
	Service Fees	£75.00	£25.00	Not applicable	
	Taxes	£669.23	£154.80		
	Total	£6,321.04	£1,469.84	£6,015.36	
<b>TYPE OF INSURANCE</b>					
Property Damage (Buildings and Contents)	'All risks' of physical loss of or damage to the Council's physical property. Total value of assets £711,878.	<b>Sum Insured</b> £753,655 <b>Excess</b> £250 each and every loss.	<b>Sum Insured</b> £611,855 <b>Excess</b> £125 increasing to £1,000 for subsidence.	<b>Sum Insured</b> £783,066 <b>Excess</b> £250 each claim.	
Business Interruption	Loss of income or increased costs following an insured property loss.	<b>Limit of indemnity</b> £10,000 loss of income.	<b>Limit of indemnity</b> £10,000 gross revenue. £10,000 increased cost of working.	NOT APPLICABLE	
Employers' Liability	Legal liability for death or injury sustained by an employee during the course of employment	<b>Limit of indemnity</b> £10,000,000 each and every occurrence including costs.	<b>Limit of indemnity</b> £10,000,000 any one claim or series of claims arising out of any one occurrence.	<b>Limit of indemnity</b> £10,000,000 any one claim or series of claims arising out of any one occurrence.	
Public and Product Liability	Legal liability for: (a) death or injury sustained by a person other than an employee; or (b) damage to property, arising from the Council's business activities or its products	<b>Limit of indemnity</b> £10,000,000 each and every occurrence, defence costs in addition. <b>Excess</b> £250 each claim for property damage only.	<b>Limit of indemnity</b> £10,000,000 any one occurrence including defence costs. <b>Excess</b> £250 each claim for property damage only.	<b>Limit of indemnity</b> £12,000,000 any one occurrence, defence costs in addition. <b>Excess</b> £100 each claim for property damage only.	
Officials and Trustees' Indemnity	Personal liability for acts, errors or omissions by a member or officer arising from the performance of duties	<b>Limit of indemnity</b> £500,000 each occurrence and in aggregate, plus £15,000 legal representation costs	<b>Limit of indemnity</b> £500,000 each occurrence and in aggregate.	NOT APPLICABLE	
Fidelity Guarantee	Financial loss resulting from fraud or dishonesty	<b>Limit of indemnity</b>	<b>Limit of indemnity</b>	<b>Limit of indemnity</b>	

	of a member or employee.			£250,000 any one occurrence and in aggregate.	£1,000,000 any one occurrence and in aggregate. <b>Excess</b> £100 each and every loss.
Money	Loss of (a) cash or (b) non-negotiable instruments.	<b>Limit of indemnity</b> Non-negotiable instruments – £250,000 Cash in transit or in locked safe – £1,000	<b>Limit of indemnity</b> Non-negotiable instruments – £250,000 Cash in transit or in locked safe – £2,500	<b>Limit of indemnity</b> Non-negotiable instruments – £250,000 Cash in transit or in locked safe – £5,000	
Legal Expenses	Legal costs incurred in bringing or defending civil litigation connected with (a) employment disputes; (b) property disputes; (c) VAT disputes or (d) contract disputes.	<b>Limit of indemnity</b> £100,000 each claim <b>Excess</b> £200 each and every claim	<b>Limit of indemnity</b> £250,000	<b>Limit of indemnity</b> £200,000	
Personal Accident	Accidental death or physical injury sustained by a member or employee.	£100,000 capital benefit Councillors, trustees, volunteers and employees while working	£100,000 capital benefit Councillors, trustees, volunteers and employees while carrying out official duties	£100,000 capital benefit Councillors, trustees, volunteers and employees while carrying out official duties	
Crisis Containment	Costs of employing an adviser to manage adverse publicity following an event covered by another section of the insurance policy.	£25,000 per crisis and in aggregate	NOT APPLICABLE.	NOT APPLICABLE	
Libel and Slander	Legal liability of the Council, member of the Clerk for libel, slander, or infringement of copyright.	NOT APPLICABLE	<b>Limit of indemnity</b> £250,000 any one occurrence and in aggregate <b>Excess</b> 10%.	<b>Limit of indemnity</b> £500,000 any one occurrence and in aggregate <b>Excess</b> 10% or £1,000 which is lower.	

**APPENDIX ELEVEN**

**Financial Regulations**



# **Stanway**

## **Parish Council**

### **FINANCIAL REGULATIONS**

## Table of Contents

1.	General .....	3
2.	Roles and responsibilities.....	3
3.	Information security and access to personal information.....	4
4.	Accounting records (general principles) .....	5
5.	Internal control and internal audit .....	5
6.	Precept, budgets, forward planning and virements .....	6
7.	Reserves .....	7
8.	Banking arrangements and financial investments .....	7
9.	Credit and debit cards .....	8
10.	Assets, property and estates.....	9
11.	Income .....	9
12.	Loans .....	10
13.	Grants .....	10
14.	Micro Grants.....	10
15.	Staffing .....	11
16.	Risk management .....	11
17.	Insurance .....	11
18.	Authority to spend (excluding staff costs and grants).....	11
19.	Procedures for procuring goods and services (invitations to tender, requests for proposals and selection of suppliers) .....	12
20.	Procedures for procuring goods and services (award of contract and agreements with suppliers) and managing suppliers .....	13
21.	Procedures for approving payments.....	14
22.	Procedures for making payments.....	15

### Version Control

Version No:	2.0
Dated approved by Council:	28 September 2023
Summary of changes:	Replaces: Financial Regulations dated November 2022, Investment Policy dated April 2023, Micro Grants Policy dated April 2023 and Reserves Policy dated March 2021
Date next review due:	May 2024

## 1. General

- 1.1. These Financial Regulations (these 'Regulations'):
- a) govern the financial management of Stanway Parish Council (the 'Council') and the conduct of activities by the Council which have a financial impact;
  - b) are part of the Council's risk management framework;
  - c) must be read in conjunction with the Council's Standing Orders;
  - d) contain policy statements, which provide guiding principles;
  - e) set out:
    - i) control objectives; and
    - ii) detailed procedures for certain activities,which members of the Council ('Members'), statutory officers and other employees must follow; and
  - f) may be amended or varied only by resolution of the Council.
- 1.2. In these Regulations:
- a) 'Accounts and Audit Regulations' means the regulations issued by the Secretary of State pursuant to s.27 of the Audit Commission Act 1998, or any superseding legislation;
  - b) 'Proper Practice' and 'Proper Practices' refers to the guidance in *Governance and Accountability for Local Councils – a Practitioners' Guide (England)* issued by the Joint Practitioners Advisory Group;
  - c) 'Clerk' (the 'Clerk') means the person appointed by the Council pursuant to s.112 of the Local Government Act 1972;
  - d) 'Responsible Financial Officer' (the 'RFO') means the person appointed by the Council pursuant to s.151 of the Local Government Act 1972; and
  - e) 'Officers' and 'Officer' refer to the Clerk and the RFO.
- 1.3. The Council will ensure its financial management is adequate and effective, and that it has a sound system of internal control which facilitates the effective exercise of the Council's functions, including arrangements for managing risk.
- 1.4. The Council is not empowered by these Regulations to delegate any decision regarding:
- a) setting the budget or the precept;
  - b) approving annual accounting statements;
  - c) approving an annual governance statement;
  - d) borrowing;
  - e) writing off bad debts;
  - f) declaring eligibility for the General Power of Competence; and
  - g) addressing recommendations in any report from the internal or external auditors,
- each of which is a matter reserved for the Council only.
- 1.5. The Council will review these Regulations from time to time.
- 1.6. The Council may resolve to suspend any part of these Regulations provided:
- a) an assessment of the risks arising has been drawn up and presented in advance to all Members; and
  - b) the reasons for the suspension are recorded.

## 2. Roles and responsibilities

- 2.1. The RFO:
- a) holds a statutory office appointed by the Council.
  - b) acts under the policy direction of the Council;



- c) administers the Council's financial affairs in accordance with statute (including but not limited to the Accounts and Audit Regulations) and Proper Practices;
  - d) determines on behalf of the Council its accounting records and accounting control systems which will be in accordance with the Accounts and Audit Regulations and Proper Practices;
  - e) ensures the accounting control systems are observed;
  - f) maintains up to date accounting records of the Council in accordance with Proper Practices;
  - g) assists the Council to secure economy, efficiency and effectiveness in the use of its financial resources.
- 2.2. The Clerk will monitor changes in legislation or Proper Practices and will advise the Council of any requirement for a consequential amendment to these Regulations.
- 2.3. Where:
- a) the Council has appointed a 'Deputy RFO'; and
  - b) the RFO is absent through holiday or sickness,
- a 'Deputy RFO' may carry out the procedural responsibilities of the RFO set out in sections 18, 19, 20, 21 and 22 of these Regulations. However:
- c) a 'Deputy RFO' will not carry out any of the other functions of the RFO as set out in these Regulations or otherwise; and
  - d) appointment of a 'Deputy RFO' does not confer on the person any statutory authority or statutory duties.
- 2.4. Each Member will comply with the Model Code of Conduct and the Council's Standing Orders when a decision is to be made in respect of a matter in which a Member has a disclosable pecuniary or other interest, unless dispensation has been granted.
- 2.5. The Council will rotate the duties of Members pursuant to these Regulations so that onerous duties are shared over time.
- 2.6. The same person (be they a Member, an Officer or an employee) will not approve more than two stages of the procurement and payments procedures described in these Regulations related to the same supplier, contract or payment. In particular, the procedures described in sections 18, 19, 20, 21 and 22 of these Regulations.
- 2.7. Deliberate or wilful breach of these Regulations by an Officer or an employee may give rise to disciplinary proceedings.
- 2.8. Members will observe the requirements of these Regulations and will not entice Officers or employees to breach them. Failure to comply with these Regulations brings the office of councillor into disrepute.

### **3. Information security and access to personal information**

- 3.1. Where available, access to accounting and banking systems will be secured by two-factor authentication.
- 3.2. A Member, Officer or employee:
- a) may use a personal computer for the Council's financial business, provided it is protected by up-to-date anti-virus, anti-spyware and firewall software; and
  - b) will not disclose any PIN or password relevant to the working of the Council or its bank accounts, to any person.
- 3.3. Regular back-up copies of accounting records will be made and will be stored securely away from the computer in question, preferably using secure Cloud technology.
- 3.4. Although the accounting records will include salaries, other emoluments, employers' pension contributions and employers' National Insurance Contributions such information will not be open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:
- a) by a Member who can demonstrate a need to know;
  - b) by the internal auditor;
  - c) by the external auditor; or

- d) by any person authorised under the Audit Commission Act 1998, or any superseding legislation.

#### **4. Accounting records (general principles)**

- 4.1. The Council's accounting records will:
  - a) contain
    - i) entries of all sums received and expended by the Council and the matters to which the income and expenditure relate;
    - ii) a record of the Council's assets and liabilities; and
    - iii) wherever relevant, a record of the Council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy; and
  - b) be sufficient to:
    - i) show and explain the Council's financial transactions;
    - ii) provide for the timely production of financial statements;
    - iii) provide management information as requested by Members from time to time; and
    - iv) reconstruct lost records.
- 4.2. Where the Council is the sole managing trustee of a charitable body:
  - a) it will keep separate accounts of the funds held by charitable trusts and make separate financial reports in such form as shall be appropriate, in accordance with statute or as determined by the Charity Commission; and
  - b) the Clerk will arrange for any audit or independent examination as may be required by statute or any supervisory body.
- 4.3. The Council is not registered for VAT and will not make VATable supplies.
- 4.4. As soon as reasonably practicable after the end of the financial year the RFO will prepare and certify the annual Accounting Statements and present them to the Council. The Council will approve such Accounting Statements and the Chair of the meeting at which they were approved will countersign them.
- 4.5. The RFO will arrange for the exercise of electors' rights in relation to the account records as required by Audit Commission Act 1998 and the Accounts and Audit Regulations (or any superseding legislation).

#### **5. Internal control and internal audit**

- 5.1. The Council's system of internal control will:
  - a) be in accordance with Proper Practices;
  - b) include measures:
    - i) to safeguard public money;
    - ii) to manage risks,
    - iii) to detect and prevent inaccuracies; and
    - iv) to prevent fraud; and
  - c) identify the duties of Officers dealing with financial transactions and the division of responsibilities of those Officers in relation to significant transactions.
- 5.2. Each Member will review the effectiveness of the Council's system of internal control and will agree with or deny each of the statements contained in the Annual Governance Statement. The Clerk and the Chair of the meeting at which the Annual Governance Statement was approved will countersign the Annual Governance Statement.
- 5.3. The Council will:
  - a) ensure there is an adequate and effective system of internal audit of its accounting records and of its system of internal control; and
  - b) appoint an internal auditor,

in accordance with Proper Practices.

- 5.4. The internal auditor will:
- a) be competent and independent of the financial operations of the Council;
  - b) demonstrate competence, objectivity and independence;
  - c) be free from any actual or perceived conflicts of interest, including those arising from family relationships;
  - d) not be involved in financial decision making, management or control of the Council;
  - e) report to Council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;
  - f) complete and sign the Annual Internal Audit Report forming part of the Annual Governance and Accountability Return; and
  - g) not under any circumstances:
    - i) perform any operational duties for the Council;
    - ii) initiate or approve accounting transactions; or
    - iii) direct the activities of any Officer or employee, except to the extent that such Officer or employee has been properly assigned to assist the internal auditor.
- 5.5. For the avoidance of doubt, in relation to the internal auditor, the terms 'independent' and 'independence' have the same meaning as is described in Proper Practices.
- 5.6. Any Member, Officer or employee will make available such documents and records as to the Council considers necessary for such purpose and shall, as directed by the Council, supply the RFO or the internal auditor with such information and records.
- 5.7. The RFO will, without undue delay, bring to the attention of Members any correspondence or report from the internal auditor or the external auditor.
- 5.8. At least annually the Council will review the effectiveness of its internal audit process.

## **6. Precept, budgets, forward planning and virements**

- 6.1. The annual budgeting process will commence in September each year with the involvement of all Committees of the Council. In particular, the Staffing Committee will review and set the budget for staff costs.
- 6.2. Concurrently, the Corporate Governance Committee (the 'CGC') will review its three-year forecast of revenue and expenditure. Having regard to such forecast, spending requests from Committees and other factors, the CGC will thereafter formulate and submit proposals for the following financial year to the Council not later than the Council meeting in January each year.
- 6.3. The RFO will each year, by no later than the end of the first week of January, prepare finalised detailed estimates of income and expenditure including the use of reserves and all other sources of funding for the following financial year in the form of a budget to be considered by the CGC and the Council at their respective meetings that month.
- 6.4. The Council will calculate the precept for the financial year in accordance with the Local Government Finance Act 1992 (as amended). In determining the precept, the Council will:
- a) calculate the aggregate of —
    - i) the estimated expenditure to perform its functions;
    - ii) an appropriate amount for contingencies;
    - iii) the appropriate financial reserves to meet expected future expenditure, and
    - iv) sufficient financial reserves to meet any revenue account deficit from earlier financial years which has not already been provided for;
  - b) calculate the aggregate of —
    - i) the estimated income, other than income which from the precept; and

- ii) the amount of the financial reserves it will use in order to provide for the items mentioned in paragraphs 6.4.a) above; and
  - c) calculate the difference between 6.4.a) and 6.4.b),  
and the amount so calculated will be the precept for the year.
- 6.5. The RFO will issue the precept to the billing authority on behalf of the Council and will make available to each Member a copy of the approved annual budget.
- 6.6. The approved annual budget will form the basis of financial reporting for the financial year.
- 6.7. The RFO will inform the Committees of any changes impacting on their respective budgets for the coming year in good time.
- 6.8. During the financial year and by resolution of the Council, having considered fully the implications for public services, unspent and available amounts may be transferred to another cost code or to an earmarked reserve (a 'virement').
- 6.9. During the financial year a Committee, having considered fully the implications for public services, may transfer unspent and available amounts to another cost code within the same cost centre, provided such virement is reported to the CGC and the next Council meeting.
- 6.10. The RFO will provide regularly to the Council a statement of receipts and payments to date under each cost code, comparing actual expenditure to the appropriate date against that planned as shown in the budget. Such statement will be prepared at least at the end of each financial quarter and will highlight material variances. For this purpose, 'material' means more than £1,000 or 15% of the budget, whichever is the lesser.
- 6.11. Unspent provisions in the budget will not be carried forward to a subsequent year unless placed in an earmarked reserve by resolution of the Council.

## 7. Reserves

- 7.1. The Council will maintain adequate financial reserves to meet planned future expenditure and unplanned contingencies.
- 7.2. The setting of reserves and virements to or from reserves may not be delegated to a Committee.
- 7.3. The Council will maintain earmarked reserves to provide sufficient funds to meet future capital expenditure. Such earmarked reserves may be built up over time to:
  - a) replace tangible assets at the end of life;
  - b) acquire new tangible assets; and
  - c) cover reasonably foreseeable losses or liabilities (not otherwise recoverable from insurance) arising from risks identified by the risk assessments referenced at section 16 of these Regulations.
- 7.4. In addition to earmarked reserves, the Council will maintain a general reserve that is equivalent to at least 25 per cent of its total budgeted annual revenue expenditure.

## 8. Banking arrangements and financial investments

- 8.1. The Council will have efficient and secure arrangements to deposit funds and make payments.
- 8.2. Banking arrangements, including bank mandates:
  - a) may not be delegated to a Committee; and
  - b) will be reviewed regularly for financial security and efficiency.
- 8.3. A bank signatory may be a Member or an Officer.
- 8.4. The Council may seek credit references in respect of any Member or Officer who is a bank signatory.
- 8.5. Any instruction to withdraw funds, make a payment, transfer funds between accounts or otherwise reduce the amount deposited with any financial institution will be authorised by at least two persons, at least one of whom will be a Member.
- 8.6. Where internet banking arrangements are made with any bank:
  - a) the Clerk or the RFO will be the account administrator;

- b) the bank mandate will:
  - i) identify the Members and Officers who are authorised to approve transactions on such accounts; and
  - ii) state the value of payments that can be instructed by the account administrator alone, or by the account administrator with a stated number of approvals.
- 8.7. The Council's current account(s) will be with a UK clearing bank.
- 8.8. The balance of the current account will not exceed £100,000 at any one time unless payments of more than this amount are due to made during the following 14 days.
- 8.9. Balances of more than £100,000 may be placed in fixed term deposit accounts with the Council's main banker or another UK financial institution, subject to the following conditions:
  - a) the financial institution is authorised and regulated by the Financial Conduct Authority for the type of financial product;
  - b) the amount placed in any one fixed term deposit account is not more than £50,000;
  - c) the funds will not be required during the following three calendar months;
  - d) the term of the deposit is no longer than twelve months; and
  - e) the deposit is authorised by resolution of the Council.
- 8.10. Balances of more than £500,000 may be considered for investment in gilts, equities, property and other recognised investment vehicles, subject to the following conditions:
  - a) the provider is authorised and regulated by the Financial Conduct Authority for the type of financial product;
  - b) such funds will not be required during the following 12 month period; and
  - c) the investment is authorised by resolution of the Council.
- 8.11. No more than £100,000 will be deposited with any one counterparty.
- 8.12. Deposits in respect of short term or long term investments and transfers between accounts are subject to:
  - a) the same authority thresholds as set out in paragraph 18.6 of these Regulations; and
  - b) the same payment procedures as set out in paragraph 22.2 of these Regulations.
- 8.13. The RFO will retain all investment certificates and other documents relating thereto.
- 8.14. The Council will arrange with the Council's banks and investment providers to send a copy of each statement of account to the Chairman of the Council at the same time as one is issued to the Clerk or RFO. The Chairman's access to the Council's online bank account(s) fulfils this requirement.
- 8.15. The RFO will deliver a bank reconciliation report and supporting bank statements to the CGC prior to each meeting. A Member will countersign the reconciliation as evidence of verification.
- 8.16. On a regular basis, at least once in each quarter, and at each financial year end, a Member other than the Chair of the Council will verify the bank reconciliations for each account.

## **9. Credit and debit cards**

- 9.1. A debit card may be issued to an Officer or employee subject to a single transaction limit, which will be set by the Council.
- 9.2. The Officer or employee to whom such debit card is issued will report to the Council details of all transactions and purchases made with such debit card.
- 9.3. For the avoidance of doubt, the Officer or employee to whom a debit card is issued is solely responsible for compliance with card issuer's terms, and breach of such terms will be a disciplinary matter.
- 9.4. Any corporate credit card or trade card account opened by the Council will:
  - a) be restricted to use as authorised by the Clerk and the RFO; and
  - b) will be subject to automatic payment in full each month.

- 9.5. Members, Officers and employees will not use personal debit or credit cards to pay for goods or services, except where, in the absence of trade credit facilities, alternative forms of payment are not practicable.

## **10. Assets, property and estates**

- 10.1. The Clerk will make appropriate arrangements for the custody of all title deeds and Land Registry Certificates of properties held by the Council.
- 10.2. The Council will keep a record of all properties held by the Council, recording the location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held.
- 10.3. The Council will not purchase, acquire, sell, lease or otherwise dispose of tangible moveable property, without resolution of the Council and any other consents required by law, save where the value of any one item of tangible movable property is not more than £250.
- 10.4. The Council will not purchase or otherwise acquire any real property (interests in land) without resolution of the Council. In each case a report in writing will be provided to the Council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).
- 10.5. The Council will not sell, lease or otherwise dispose of any real property (interests in land) without resolution of the Council and any other consents required by law. In each case a written report will be provided to Council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an appropriate level of consultation with the electorate).
- 10.6. Subject only to the limit stated in paragraph 10.3 of these Regulations, no tangible moveable property will be purchased or acquired without resolution of the Council. In each case a report in writing will be provided to the Council with a full business case.
- 10.7. The RFO will ensure an appropriate and accurate Register of Assets and Investments is kept up to date. The continued existence of tangible assets shown in such Register of Assets and Investments will be verified at least annually.
- 10.8. The Officer or employee in charge of each department will ensure the care and custody of stores and equipment in that department.
- 10.9. Delivery notes will be obtained in respect of all goods received into store or otherwise delivered and goods checked as to order and quality at the time delivery is made.
- 10.10. Stocks will be kept at the minimum levels consistent with operational requirements.
- 10.11. The RFO will make periodic checks of stocks and stores, and at least annually.

## **11. Income**

- 11.1. The Council will review its schedule of fees and charges at least annually, following a report by the Clerk.
- 11.2. Particulars of all charges to be made for work done, services rendered or goods supplied will be agreed annually by resolution of the Council, and notified to the RFO.
- 11.3. The RFO will supervise the collection of all accounts due to the Council.
- 11.4. Irrecoverable sums and bad debts will be reported to the Council and will be written off in the financial year.
- 11.5. All sums received by the Council will be banked intact as directed by the RFO. In all cases, all sums will be deposited with the Council's bankers with such frequency as the RFO considers necessary.
- 11.6. The origin of each receipt will be entered on the paying-in slip, or receipt where issued.
- 11.7. Personal cheques will not be cashed out of money held on behalf of the Council.
- 11.8. Where significant sums of cash are received regularly by the Council, the RFO will take such steps as are agreed by the Council to ensure that:
- a) more than one person is present when the cash is counted;
  - b) there is a reconciliation to some form of control such as ticket issues; and
  - c) appropriate care is taken in the security and safety of individuals banking such cash.



11.9. The Council will not maintain any form of cash float.

## 12. Loans

12.1. All borrowing will be in the name of the Council.

12.2. The Council will approve the terms and purpose of any application for borrowing. The application for borrowing approval, and subsequent arrangements for the loan may not be delegated to a Committee.

12.3. Any financial arrangement which does not require formal borrowing approval from the Secretary of State (such as hire purchase or leasing of tangible assets) will be approved by resolution of the Council. In each case, a report in writing will be provided to the Council in respect of value for money for the proposed transaction.

## 13. Grants

13.1. Grants to be made in the name of the Council will be approved by the Council or a Committee:

- a) subject to any limits set by the Council; and
- b) in accordance with any policy statement approved by the Council.

13.2. Grants will be subject to:

- a) the approval thresholds stated at out at paragraph 18.6 of these Regulations, but any grant of more than £5,000 will be authorised only by resolution of the Council; and
- b) the payments process set out in section 22 of these Regulations.

## 14. Micro Grants

14.1. A Member may award a grant to a beneficiary within the Stanway Parish.

14.2. The total amount available to each Member each year for the next three financial years (ending 31 March 2026) is £300.

14.3. The minimum individual grant is £50.

14.4. Two or more Members may combine their individual allowance to create a larger grant (always subject to the individual £300 allowance for each Member).

14.5. For grants of up to £200 the Member will complete a short form providing details of the amount of the grant, the beneficiary and purpose.

14.6. For grants of more than £200 the beneficiary must complete a formal application form.

14.7. For grants of more than £1,000 the beneficiary must also provide the previous year's financial accounts.

14.8. After the RFO or the Deputy RFO checks an application, payment may be made (but not by cash) subject the process set out in section 22 of these Regulations.

14.9. Alternatively, payment may be made directly to an independent supplier of goods or services provided the supplier has no personal or business relationship with the beneficiary or, if relevant, the beneficiary's members.

14.10. Where practicable, the beneficiary will recognise the Council as provider of the grant (with or without the Member's name). This may be as simple as a photo opportunity with the donating Member or a news article in the beneficiary's publication or on its website.

14.11. Grants will be provided only to individuals and small non-profit, amateur or charitable organisations to support things like one-off events, fund-raising or purchases such as junior sports kit, equipment, etc. Common sense will be applied, but any variation on this or uncertainty around it requires the authorisation of the RFO or the Deputy RFO.

14.12. The Council's Code of Conduct applies at all times to ensure complete transparency and impartiality in the award of grants. Each Member will take full responsibility for the probity of any grant initiated by him/her.

14.13. A list, with details of the grants awarded by each Member, will be published on the Council's website, with a running balance of funds still available.

14.14. Application forms will be available to download from the Council's website.

14.15. In all cases, the RFO or the Deputy RFO is the sole arbiter as to the suitability of any grant and their decision is final and binding.

## 15. Staffing

- 15.1. Salaries, other emoluments and terms of conditions of employment are matters reserved for the Staffing Committee.
- 15.2. Gross and net payments to employees will be calculated in accordance with payroll records and the rules of PAYE and National Insurance in force at the time and will be made on the appropriate dates stipulated in employment contracts.
- 15.3. Payment of deductions such income tax, National Insurance and pension contributions, or similar statutory or discretionary deductions will be made in accordance with:
  - a) the payroll records;
  - b) the rules of PAYE and National Insurance; and
  - c) the pension scheme administrator's rules,as in force at the time.
- 15.4. The total of such payments in each calendar month will be reported alongside the other payments as set out in section 21 of these Regulations.
- 15.5. Any termination payments will be supported by a clear business case and reported to the Council. Termination payments may not be delegated to a Committee.
- 15.6. Before employing interim staff, the Council will consider a costed business case.

## 16. Risk management

- 16.1. The Council will put in place arrangements for managing risks.
- 16.2. The Clerk and/or the RFO will prepare, for approval by the Council, risk management policy statements in respect of the Council's activities.
- 16.3. The Council will review its risk policy statements and associated risk management framework at least annually.
- 16.4. When considering any new activity, the Clerk will prepare a draft risk assessment including risk management proposals for consideration and adoption by the Council.

## 17. Insurance

- 17.1. Following the annual risk review (per section 16 of these Regulations), and as directed by the CGC, the RFO will effect insurance in respect of certain financial interests and liabilities.
- 17.2. The Clerk promptly notify the RFO of:
  - a) all new risks, financial interests, assets and liabilities in respect of which insurance is required; and
  - b) any changes to material circumstances relating to existing insurances.
- 17.3. The RFO will retain a record of all contracts of insurance effected by the Council and review it annually.
- 17.4. The RFO will be notified of any loss, liability or damage or of any event likely to lead to a claim and will report these to the Council at the next meeting.
- 17.5. The RFO will and negotiate all claims on the Council's insurers in consultation with the Clerk.
- 17.6. All Members, Officers and employees will be included in a suitable form of security or fidelity guarantee insurance which will cover the maximum risk exposure as determined annually by the Council, or a duly delegated Committee.

## 18. Authority to spend (excluding staff costs and grants)

- 18.1. This section 18 of these Regulations does not apply to:
  - a) salaries and other emoluments;
  - b) employers' National Insurance contributions;
  - c) employers' pension contributions;
  - d) grants made by the Council; and



e) Micro Grants,

for which there are separate authorisation procedures described in these Regulations.

- 18.2. Expenditure will not be authorised unless the Council has the statutory legal power to incur such expenditure.
- 18.3. Expenditure will not be authorised that exceeds the budget for that cost code, other than by resolution of the Council.
- 18.4. Capital expenditure will not be authorised unless adequate funds have been secured from grants, loans or a combination of both.
- 18.5. Contracts for the supply of goods or services will not be disaggregated to circumvent the authority thresholds imposed by these Regulations.
- 18.6. Expenditure will be authorised up to the budget for that cost code, subject to the authority thresholds in the following table.

<b>Expenditure</b>	<b>Required authority</b>
£10,000 or more	Resolution of the Council.
£2,500 to £9,999	Resolution of a duly delegate Committee.
£500 to £2,499	Written authorisation from the Clerk in consultation with the Chair of the Council or the Chair of a duly delegated Committee.
Up to £499	The Clerk in the necessary discharge or their duties.
Up to £250	Any Officer or employee in the necessary discharge of their duties.

- 18.7. Notwithstanding the thresholds stated at paragraph 18.6 of these Regulations, the Clerk may authorise expenditure of up to £2,500 which, in their reasonable opinion, is necessary to prevent an inevitable interruption to the performance of the Council's statutory duties. Notwithstanding the prohibition stated a paragraph 18.3 of these regulations, such vital expenditure may be incurred regardless of any budgetary provision. The Clerk will report such vital expenditure to the Chair of the Council as soon as reasonably practicable and to the Council as soon as reasonably practicable thereafter.
- 18.8. Authorisation to incur expenditure by:
  - a) the Council or a Committee will be recorded in the minutes of the meeting at which the resolution was made; and
  - b) an Officer or an employee will be recorded in an email.

In all cases, the minutes or email will record statutory duty or statutory authority upon which the decision to incur expenditure was based.

**19. Procedures for procuring goods and services (invitations to tender, requests for proposals and selection of suppliers)**

- 19.1. Save for the goods and services listed below, every agreement for the supply of goods or services to the Council will comply with these Regulations:
  - a) supply of gas, electricity, water, sewerage, telephone and broadband services;
  - b) legal advice;
  - c) repairs to or parts for machinery or equipment or plant owned by the Council;
  - d) additional audit work of the external auditor up to a value of £500 (in excess of this sum the Clerk and the RFO may act after consultation with the Chair of the Council); and
  - e) proprietary goods that are sold only at a fixed price.
- 19.2. All goods and services will be necessary to the Council's operations and will represent value for money.
- 19.3. The basic procedure for the selection of a supplier for goods or services, will be as given in the following table depending on the value of the supply.

<b>Value of supply</b>	<b>Procedure</b>
£25,000 or more	The Council will observe the relevant competitive tendering and award procedures set out in The Public Contracts Regulations 2015 (as amended).

£2,500 to £24,999	The Clerk or RFO will secure priced proposals from at least three suppliers.
£500 to £2,499	The Clerk or RFO will obtain priced proposals from three suppliers, but if this is impracticable or three suppliers decline to submit priced proposals, the best available terms will be secured.
Up to £499	The Officer or employee will secure the best available terms from a supplier.

19.4. All invitations to tender and requests for proposals issued by the Council will:

- a) state the specification for the goods or services;
- b) be subject to Standing Order 30;
- c) will refer expressly to the Bribery Act 2010;
- d) require tenders or priced proposals to be submitted before a prescribed date;
- e) remain sealed until the prescribed date for opening bids;
- f) will be opened at the same time on the prescribed date by the Clerk in the presence of at least one Member.

19.5. The Council is not obliged to accept the lowest or any tender, priced proposal, quotation or estimate.

19.6. The decision as to the selection of the supplier:

- a) will be recorded in the minutes of the meeting of the Council or Committee at which the decision was made; or
- b) in the case of a decision made by an Officer or employee, in an email to the RFO.

19.7. Should:

- a) the Council, or a duly delegated Committee, decide not to accept any tender or priced proposal; and
- b) the Council requires further pricing, and
- c) the specification does not change,

any person who was present when the original decision was made will not be permitted to submit another tender or priced proposal.

19.8. The Council may resolve to waive section 19 of these Regulations (but not the statutory obligations pursuant to the Public Contracts Regulations 2015) so that a price can be negotiated without competition. The reason for such waiver will be recorded in the minutes of the meeting at which such decision was made.

19.9. In accordance with the Local Government Transparency Code, each quarter the Council will publish details of every invitation to supply goods and/or services with a value of more than £5,000.

## **20. Procedures for procuring goods and services (award of contract and agreements with suppliers) and managing suppliers**

20.1. A Member will not issue an order or make any agreement on behalf of the Council.

20.2. Paragraphs 20.3 to 20.9 of these Regulations are not mandatory for goods or services with a value of less than £250, but the requirements may be observed in whole or in part at the discretion of the Officer or employee.

20.3. After the Council, duly delegated Committee, Officer or employee has decided to appoint a supplier (in accordance with paragraphs 19.1 to 19.8 of these Regulations) the RFO will issue a purchase order for the supply goods and services.

20.4. The RFO will not issue a purchase order for any proposed supply that does not conform with all applicable paragraphs of sections 18 and 19 of these Regulations.

20.5. All supplies will be subject to a written agreement between the Council and the supplier which sets out, as a minimum:

- a) the goods or services to be supplied;
- b) the value of the goods or services; and
- c) the payment terms.

- 20.6. The type of written agreement and the level of detail will be appropriate for the value of the goods or services. At a simplest it may be an exchange of correspondence whereas a lengthier agreement may be necessary for higher value goods or services or more complex supplies.
- 20.7. The Council, Committee, Officer or employee who authorised the expenditure (in accordance with section 18 of these Regulations):
- a) is responsible for compliance with this section 20 of these Regulations.
  - b) will ensure delivery of the goods or services; and
  - c) is responsible for all matters concerning ongoing supplier performance.
- 20.8. The Council may agree a variation to an agreement with a supplier before the expiry of the agreement, provided such variation does not lead to an increase in the value of goods or services. Where a variation leads to an increase in the value of goods or services, the procurement process restarts and the requirements of sections 18,19 and 20 of these Regulations will be observed.
- 20.9. The Council will reject all goods or services supplied in the absence of a purchase order or a written agreement.
- 20.10. In accordance with the Local Government Transparency Code, each quarter the Council will publish details of any contract, commissioned activity, purchase order, framework agreement and any other legally enforceable supply agreement with a value of more than £5,000.

## 21. Procedures for approving payments

- 21.1. Invoices for payment will be delivered to the RFO no later than five working days before the meeting at which payment is to be authorised.
- 21.2. The RFO will reject any invoice that does not satisfy the criteria set out in paragraphs 21.3.a) to 21.3.d) of these Regulations.
- 21.3. The RFO will :
- a) check the invoice is for expenditure properly authorised in accordance with sections 18,19 and 20 of these Regulations;
  - b) check the goods or services to which the invoice relates have been delivered;
  - c) if the supplier is VAT registered business, check the invoice is a 'VAT Invoice' as defined in Schedule 11 of the Value Added Tax Act 1994;
  - d) check the invoice for arithmetical accuracy; and
  - e) thereafter provide to the Council or the CGC a list of payments for approval, together with a copy of each invoice.
- 21.4. The Council or the CGC will review such list and, having satisfied itself that payments are due, will resolve to authorise the payments. The Chair of the meeting will initial the schedule of payments as evidence.
- 21.5. A 'de minimis' rule of automatic approval applies to any invoice valued at less than £50, but a Member may request sight of any invoice so approved.
- 21.6. The list of payments will be given within or as an attachment to the minutes of the meeting at which payment was approved. However, details of payments to Officers and employees will be redacted or summarised to withhold personal information (such as salary information, expenses and payments made in relation to the termination of employment).
- 21.7. On occasion it may be necessary to approve a payment outside the cycle of regular meetings of the CGC or the Council. Payment in such circumstances may be authorised by:
- a) the agreement of at least two permanent members of the CGC; or
  - b) the Clerk or the RFO if necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998,
- provided:
- c) the invoice to which payment relates meets the criteria described in paragraphs 21.3.a) to 21.3.d) of these Regulations; and

- d) a list of such payments is submitted to the next meeting of the Council or the CGC (whichever convenes first).
- 21.8. For each financial year the RFO will draw up a list of due payments which arise on a regular basis which the Council or a duly delegated Committee may authorise payment for the year subject to:
- a) sections 18, 19 and 20 of these Regulations; and
  - b) a list of such payments will be submitted to the next available meeting of the Council or the CGC (whichever convenes first).
- 21.9. A record of regular payments made pursuant to paragraph 21.8 of these Regulations will be drawn up and be signed by two Members on each occasion when payment is authorised.
- 21.10. Any details for a new supplier or change in the recorded details of a current supplier, especially bank account information, will be verified and approved in writing by the RFO and a Member.

## **22. Procedures for making payments**

- 22.1. Following authorisation pursuant to section 21 of these Regulations, the Clerk or the RFO will instruct the Council's bankers to make a payment.
- 22.2. Any cheque, standing order, direct debit instruction, electronic bank transfer or any other instruction for payment (as set out in paragraphs 22.3 to 22.6 of these Regulations) will be signed or otherwise authorised by at least two persons, at least one of whom will be a Member.
- 22.3. A Member or Officer who is a bank signatory, having a connection by virtue of family or business relationships with the beneficiary of a payment, will not be a signatory to the payment in question.
- 22.4. Payments may be made by direct debit or standing order, provided the use of a direct debit or standing order is authorised by resolution of the Council at least every two years.
- 22.5. Payments may be made by electronic bank transfer (including BACS, CHAPS or Faster Payments), provided the use of electronic bank transfer is authorised by resolution of the Council at least every two years.
- 22.6. Cheques or instructions for payment will not be presented for signature other than at a Council or CGC meeting (including immediately before or after such a meeting). Any signatures obtained away from such meetings will be reported to the Council or the CGC at the next meeting.
- 22.7. In respect of building or construction contracts, payments on account or by instalments may be made in accordance with the terms of the contract.
- 22.8. Regular checks of a supplier's bank account details will be undertaken.
- 22.9. Changes to a supplier's bank account details (which are used for internet banking) may be changed:
- a) only on written notification from the supplier or an attachment to an email from the supplier (but not solely an email); and
  - b) only once authorised by the Clerk or the RFO and at least one Member.
- 22.10. Any payments made in cash by the Clerk or the RFO (for example for postage or minor stationery items) will be refunded on a regular basis, and at least quarterly.
- 22.11. Regardless of the method of payment, all payments will be reported to the Council at least monthly.