

NOTICE— these published accounts are in DRAFT form and are now in process of being audited. The first stage is the Internal Audit, an ongoing process, but which is summarised in the year-end report. The Internal Auditor then has to complete the relevant section of the Annual Governance and Accounting Return (AGAR). Both reports are then reviewed and accepted by the Full Council at its Annual General Meeting before being sent, with further supporting documents, to the External Auditor. In the interim, a period of public rights to view the accounts will be advertised. Once the whole process is completed, the full set of documents is published as a “Conclusion of Audit” report.

David Line Parish Clerk & RFO 21st May 2020

Internal Audit Report Year ending: 31st March 2020

Introductory Comment from the Internal Auditor

The Council has benefited from a period of stability with a capable Clerk, as evidenced by this report.

Owing to the outbreak of the COVID19 pandemic, the conclusion of the 2019/20 internal audit was conducted remotely, however there is nothing to suggest that the proper practices observed during previous visits to the Council were not being followed during March.

G N Mussett
Internal Auditor
25th April 2020

Name of Council:	Stanway Parish Council
Income:	£192,029.62
Expenditure:	£255,079.81
Precept Figure:	£172,675.00
General Reserve:	£46,296.49
Earmarked Reserves:	£77,250.00

Internal Audit Objectives and Responsibilities

The primary objective of Internal Audit is to review, appraise and report upon the adequacy of internal control systems operating throughout the council, and to achieve this will adopt a predominantly systems-based approach to audit.

The council's internal control system comprises the whole network of systems established within the council to provide reasonable assurance that the council's objectives will be achieved, with reference to:

- The effectiveness of operations
- The economic and efficient use of resources
- Compliance with applicable policies, procedures, laws and regulations
- The safeguarding of assets and interests from losses of all kinds, including those arising from fraud, irregularity and corruption
- The integrity and reliability of information, accounts and data

Accordingly, in the conduct of planned audits Internal Audit may:

- Carry out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year to be able to complete the Annual Internal Audit Report 2018/19 of the Annual Governance and Accountability Return (AGAR)
- Review the reliability and integrity of financial information and the means used to identify, measure, classify and report such information
- Review the means of safeguarding assets and, as appropriate, verify the existence of such assets
- Appraise the economy and efficiency with which resources are employed, identify opportunities to improve performance and recommend solutions to problems
- Review the established systems to ensure compliance with those policies, procedures, laws and regulations which could have a significant impact on operations, and determine whether the council complies
- Review the operations and activities to ascertain whether results are consistent with objectives and whether they are being carried out as planned

Subject	Requirements	Comments/Recommendations	Evidence
1. Proper Book-keeping	Type of cash book or ledger used	The Council uses Scribe.	
	Cash book kept up to date and regularly verified against bank statement	The cash book was regularly verified against the bank statement during the year, and reported to Council.	
	Correct arithmetic and balancing	The Scribe system should, if used in accordance with its operating instructions, ensure correct arithmetic and balancing. The monthly bank reconciliations, and comparisons of income/expenditure against budget reported regularly to Council confirm the accuracy of the system.	
2. Financial Regulations & Standing Orders	Evidence that standing orders have been adopted and reviewed regularly	Reviewed 28 th November 2019.	Minutes of Full Council 28 th November 2019 (Minutes 10(d)).
	Evidence that Financial Regulations have been adopted and reviewed regularly	Reviewed 28 th November 2019	Minutes of Full Council 28 th November 2019 (Minutes 10(d)).
	Evidence that a Responsible Financial Officer has been appointed with specific duties	Appointed at Full Council on 27 th June 2019. Recommendation: That this becomes a standing item for the Annual Meeting of the Council.	
	Evidence that Financial Regulations have been tailored to the Council	Yes. However the amount the Clerk is authorised to incur in an emergency (para 4.5) does not reflect the likely cost of even a minor emergency, and should be reviewed. Although this was addressed for the COVID19 emergency it needs a review for the Council's normal operation Recommendation: That the Council reviews (upwards) the sum in paragraph 4.5.	
3. Payment controls	Supporting paperwork for payments, and appropriate authorisation	Payments were supported by invoices or payslips. Lists of payments to be authorised were submitted to Council/Committee and included in the minutes published on the website Not all supporting invoices bore two Councillor signatures. Although not required by Financial Regulations this is good practice. Recommendation: That the Council ensures the process of all invoices for payment being initialled or signed by the Councillors signing the cheque or authorising the bank payment is implemented for all invoices. All sampled cheque stubs were initialled by two Councillors, as per Financial Regulation 6.4.	
	Internet Banking transactions properly recorded/approved	Payments were supported by invoices or payslips. Lists of payments to be authorised were submitted to Council/Committee and included in the minutes.	
	VAT correctly identified and reclaimed within time limits	VAT was being claimed correctly and promptly.	
	Has Council adopted the General Power of Competence and is it being correctly applied?	No	
	S137 separately recorded, minuted and within statutory limits	Yes. The limit is £8.12 per elector and the total spend was only £110.00.	
	Section 106 Monies recorded, minuted and accounted for	There was no evidence of S106 monies being received or spent. The unspent balance from previous years has been moved to earmarked reserves but needs monitoring to ensure it is spent, and used, in accordance with the Section 106 Agreement. Recommendation: The Council receives a six-monthly report on its Section 106 monies, indicating the terms for its use	
	Payments of interest and principal sums in respect of loans, are paid in accordance with agreements	Yes. Six-monthly payments were made.	

4. Risk Management	Is there evidence of risk assessment documentation?	The Council is now using LCRS to record and document its risks and action plans but there has been no documented action on this since autumn 2019. Recommended: That the Council reviews its risk assessments as a matter of urgency	
	Evidence that risks are being identified and managed.	No positive evidence. Minute of Full Council meeting refers to 16 outstanding risks but no further action evident. Recommendations: That the LCRS software be continued to used. That the risks on that software are reviewed and updated annually, with a report to Council. That safe methods of working be introduced, to include tasks undertaken by others (e.g. gravedigger) on Council's property/land.	
	Appropriate Insurance cover in place for employment, public liability and fidelity guarantee.	There was appropriate insurance cover in place during 2018/19 (Employers liability £10m, Public Liability £10m and Fidelity Guarantee £325k), but early in 2020/21 the Council's balances will exceed the Fidelity Guarantee limit. Recommendation: That the Council urgently increases its Fidelity Guarantee Insurance cover.	
	Evidence that insurance is adequate and has been reviewed on an annual basis	The Insurance was not reviewed by Council before its renewal in June 2019, or if it was it was not minuted as having done so. Recommendation: The Council reviews its insurance cover ahead of renewal in June 2020 and minutes its review	
	Village Hall Insurance	The insured values for the Trust's properties seem very low and a review of the costs of clearing the site and rebuilding in the event of a catastrophic event should be undertaken. Recommendation: That the Council asks the Management Trustees to increase the insured values of the Trusts' property.	
	Evidence that internal controls are documented and regularly reviewed	The Council received an interim review in 2018/19 with a full review scheduled for June/July 2019. There is no reference in the minutes to that review having occurred. Recommendation: That the Council reviews its internal controls and corporate risks on an annual basis.	Full Council meeting held 28 th March 2019
	Evidence that a review of the effectiveness of internal audit has been carried out during the year	Yes Independently reviewed and reported to Council 31 st October 2019.	
5. Budgetary controls	Verifying that the budget has been properly prepared, and agreed	The budget was properly prepared and agreed.	Full Council on 31 st January 2019 (Minutes 338(5)).
	Verifying that the Precept amount has been agreed in full Council and clearly minuted	The precept amount was agreed and clearly minuted.	Full Council on 31 st January 2019 (Minute 338(5))
	Regular reporting of expenditure and variances from budget	Regularly reported to Council.	
	Reserves held General and Earmarked.	£46,296.49 general and £77,250.00 earmarked reserves. The Council has no staffing reserve. Given its staffing difficulties in recent years, and looking to the future a minimum staffing reserve equal to six months full, and six months half, pay of its highest earning employee is recommended. In addition the overall level of reserves seems low for a Council with assets such as Stanwav Parish Council.	
		Recommendation: That the Council establish a suitable level of staffing reserve to cover future staff illnesses and absence, and reviews it future reserve requirements as part of its budget review for 2021/22..	

6. Income controls	Is income properly recorded and promptly banked?	Yes	
	Verifying that the Precept recorded agrees to the Council Tax Authority's notification	Yes	
7. Petty Cash	Is a petty cash in operation?	No	
8. Payroll controls	Do all employees have contracts of employment?	Yes	B Cooper contract dated 1/9/15 A Ward contract dated 18/2/10
	Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC Is there evidence that the Council is aware of its pension responsibilities	The Council used a third party payroll system. PAYE and N.I. deductions were being made. PAYE/NI payments are made promptly to HMRC. The Council has not implemented the decision of the European Courts that holiday pay should be based on the average weekly earnings of its employees. This affects particularly, but not exclusively, the Maintenance Worker and whilst that employee's hours have been increased to reflect their regular overtime this does not fully address the issue of holiday pay. Recommendation: That holiday pay of staff be based on their 13-week average hours prior to the holiday. The Council's Staging Date was 1 st January 2016. Despite the recommendation of the Internal Audit last year there is still no evidence that staff were notified of their eligibility, or otherwise, for the Council's pension scheme. However with	
		the office being closed it was unable to verify whether the requisite letters had been sent. Recommendation: That the Council ensures it notifies all staff of their rights regarding pensions.	
	Are other payments to employees reasonable and approved by the Council	Yes, mileage	
9. Asset control	Verifying the Council maintains an Asset Register in accordance with proper practises	The Asset Register is being maintained and recent purchases are included on it at the year end	
	Verifying that the Asset Register is reviewed annually	The Asset Register is reviewed annually	
	Cross checking of Insurance cover	The insurance cover reflected the Council's assets	
10. Bank reconciliation	Regularly completed, reconciled with cash book	Reconciliations are undertaken monthly and reported to Council	
	Confirm bank balances agree with bank statements	This is taking place monthly.	
	Regular reporting of bank balances at council meetings?	Bank balances are reported to each Full Council meeting..	
11. Year-end procedures	Appropriate accounting procedures used	Yes	
	Financial trail from records to presented accounts	Yes	
	Has the appropriate end of year AGAR documents been completed	Yes	

12.Recommendations from previous internal audit for the year ending 31 March 2017	Verifying that the previous internal audit reports have been considered by the Council	Yes	Full Council meeting held 9 th May 2019 Minute 13
	Verifying that appropriate action has been taken regarding recommendations raised in reports from Internal Audit	“Almost all” have been implemented. Those not auctioned have been included in this report.	
	Appointment of Internal Auditor	Yes	Full Council meeting held 9 th May 2019 item 16)
	Review of Effectiveness of Internal Audit	Conducted independently and reported to Council 31 st October 2019	Full Council meeting held 31 st May 2019
13.Recommendations from previous external audit for the year ending 31 March 2018	Verifying that the external audit report has been considered by the Council	Yes, and actions agreed.	Full Council meeting held 26 th September 2019 Minute 11(d)
	Verifying that appropriate action has been taken regarding recommendations raised in reports from External Audit	Yes	Full Council meeting held 26 th September 2019 Minute 11(d)
14. Additional Comments	Annual meeting	Declaration of Acceptance of Office for the Chairman signed at the Annual Meeting	Full Council meeting 9 th May 2019
	Any trustee responsibilities	None.	
	Verifying that the Transparency Code for Smaller Authorities has been correctly applied	Not applicable. However the Local Government Transparency Code 2015 applies and is being complied with in full.	
	Verifying that the council is registered with the ICO	The Council is now registered.	
	Verifying that the Council is making progress towards meeting the General Data Protection Regulation requirements	GDPR Policy adopted. Password controls on computers. Personal files in secure storage. Unclear as to whether Council has fully recognised its responsibilities and implemented changes. Recommendation: That the Council reviews its document and data handling to more fully comply with the GDPR	Policy agreed at Full Council September 2018. Minuted at Corporate Governance and Finance Committee on 11 th September 2019 that GDPR still represented 9 outstanding risks to the Council. No further evidence of action since then.

Signed..........Date of Internal Audit Report...25th April 2020.....

Annual Internal Audit Report 2019/20

STANWAY PARISH COUNCIL

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation during the financial year ended 31 March 2020.

The internal audit for 2019/20 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. IF the authority certified itself as exempt from a limited assurance review in 2018/19, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2018/19 AGAR tick "not covered")			✓
L. The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.	✓		
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

18/6/19 13/1/20 5/9/19 2/4/20

GORDON NEIL MUGGER

Signature of person who carried out the internal audit



Date

20/5/20

*If the response is 'no' you must include a note to state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

SPC DRAFT Annual accounts—FY 2019-2020

Updated 6th May 2020

6 May 2020 (2019 -2020)

Stanway Parish Council

ANNUAL RETURN - Section 2 : Statement of Accounts

Accounts for Year from 01/04/2019 to 31/03/2020

This is prepared based on information in "Governance and Accountability for Local Councils : a Practitioner's Guide"

Important note: These figures have been prepared on an INCOME and EXPENDITURE basis.

Box No.	Description	Last Year £	This Year £
1	Balances brought fwd <i>SEE NEXT PAGE</i>	-233284 <i>232909</i>	186597
2	Annual precept	151036	172675
3	Total other receipts <i>SEE NEXT PAGE</i>	17986 <i>18356</i>	19355
4	Staff Costs	57101	58913
5	Loan interest/capital repayments	24722	24010
6	Total other payments	133887	172126
7	Balances carried forward	186597	123578
8	Total Cash and Short Term Investments	182777	118529
9	Total Fixed Assets and Long Term Investments	145347	144504
10	Total Borrowings	184000	168000

Section 3 – External Auditor Report and Certificate 2018/19

In respect of **Stanway Parish Council – EX0230**

1 Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2019; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

2 External auditor report 2018/19

Except for the matters reported below, on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with *Proper Practices* and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

The AGAR was not accurately completed before submission for review. Please ensure that amendments are corrected in the prior year comparatives when completing next year's AGAR:

- The balance brought forward from the previous year of £233,284 (Section 2, Box 1) does not agree to the prior year balance carried forward of £232,905 (Section 2, Box 7). The VAT reclaim of £380 should be reflected in Section 2, Box 3 of the current year column. Therefore, Section 2, Boxes 1 and 3 should read £232,905 and £18,356.
- The smaller authority has not restated the 2017/18 figure when revaluing assets in Section 2, Box 9. Please note that the Practitioners' Guide allows smaller authorities to use any reasonable valuation method, provided that the prior year figure is restated for consistency and comparability.

Other matters not affecting our opinion which we draw to the attention of the authority:

The smaller authority and the internal auditor have both drawn attention to some significant internal control issues that occurred during 2018/19 in their responses to the Annual Governance Statement assertions and the Annual Internal Audit Report objectives respectively. The internal auditor has also reported the issues in their detailed internal audit report. The Council has provided us with an explanation and the actions already taken to address the issues.

We note that the smaller authority did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as it failed to make proper provision during the year 2019/20 for the exercise of public rights, since the approval date was after the start of the period for the exercise of public rights. As a result, the smaller authority must answer 'No' to Assertion 4 of the Annual Governance Statement for 2019/20 and ensure that it makes proper provision for the exercise of public rights during 2020/21.

3 External auditor certificate 2018/19

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2019.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

26/09/2019

* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2018/19 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

Bank Reconciliation at 31/03/2020			
	Cash in Hand 01/04/2019		182,777.25
	ADD Receipts 01/04/2019 - 31/03/2020		219,016.00
	SUBTRACT Payments 01/04/2019 - 31/03/2020		401,793.25
			283,264.72
A	Cash in Hand 31/03/2020 (per Cash Book)		118,528.53
Cash in hand per Bank Statements			
	Cash	31/03/2019	0.00
	Unity Trust Bank	31/03/2020	14,684.54
	Barclays Premium Savings A/C	31/03/2020	66,112.40
	Barclays Main C/A	31/03/2020	39,874.25
			120,671.19
	Less unrepresented payments		2,142.66
			118,528.53
	Plus unrepresented receipts		0.00
B	Adjusted Bank Balance		118,528.53

16 April 2020 (2019 -2020)

Stanway Parish Council
SUMMARY OF VAT POSITION

<u>Actual to date</u>	
Brought Forward	£-5,077.04
Receipts	<u>£26,986.38</u>
Sub Total	£21,909.34
Payments	£28,744.23
Bal. carry/fwd.	-£6,834.89

Stanway Parish Council
Reconciliation between Box 7 and Box 8
31/03/2020

This report explains the difference between the total balance in Box 7 and the cash balance in Box 8 by showing the totals for each type of adjustment, the details of which can be listed using the Adjustments report. It deducts the additional assets which have been included on the balance sheet and adds back in the liabilities to arrive at the balance for actual cash and short term investments. This only applies to Annual Returns prepared on Income and Expenditure basis

	<i>Amount</i>	<i>Amount</i>
Box 7 - Balances carried forward		123,577.87
Debtors	0.00	
Payments in Advance	0.00	
Stocks and Stores	0.00	
VAT Recoverable	6,834.89	
TOTAL DEDUCTIONS		6,834.89
Creditors	1,785.55	
Receipts in Advance	0.00	
Doubtful Debts	0.00	
TOTAL ADDITIONS		1,785.55
Box 8 - Total cash and short term investments		118,528.53

Stanway Parish Council
BALANCE SHEET
31/03/2020

(Last) Year Ended
31 Mar 2019

(Current) Year Ended
31 Mar 2020

£		£
	CURRENT ASSETS	
0.00	Stocks and stores	0.00
0.00	Work in progress	0.00
-12.92	Debtors (Net of provision for doubtful debts)	0.00
0.00	Payments in advance	0.00
5,077.04	VAT Recoverable	6,834.89
0.00	Temporary lendings (investments)	0.00
182,777.25	Cash in hand	118,528.53
187,841.37	TOTAL ASSETS	125,363.42
	CURRENT LIABILITIES	
1,244.69	Creditors	1,785.55
<u>186,596.68</u>	NET ASSETS	<u>123,577.87</u>
	Represented by:	
103,686.68	General fund Balance	46,327.87
	Reserves:	
0.00	Capital	0.00
82,910.00	Earmarked	77,250.00
0.00	Adjustments	0.00
<u>186,596.68</u>		<u>123,577.87</u>

The above statement represents fairly the financial position of the council as at 31 Mar 2020

Signed _____
Responsible Financial Officer

Date _____

Stanway Parish Council
Schedule of All Borrowings

Date	Description	Original Amount	Outstanding Amount	Notes
01/01/2009	PWLB Loan	344,000.00	168,000.00	
		<u>344,000.00</u>	<u>168,000.00</u>	

Stanway Parish Council
Income & Expenditure Account
01/04/2019 to 31/03/2020

(Last) Year Ended 31 Mar 2019		(Current) Year Ended 31 Mar 2020
	<u>Income</u>	
1,310.00	J - Community Assets - Burial Gds	1,925.00
0.04	C - Administration - Office/IT	882.79
7,765.00	K - Community Assets - MPGA	9,215.00
138.00	L - Grants and Donations	0.00
527.00	N - Community Services - Events	477.50
157,288.22	A - General Income	178,276.84
1,994.08	G - Community Assets - Grounds	0.00
	B - Administration - Personnel	150.00
	E - Administration - Other	1,102.49
<u>£169,022.34</u>		<u>£192,029.62</u>
	<u>Expense</u>	
59,932.17	B - Administration - Personnel	62,285.29
2,819.00	D - Administration - Audit & Accts	2,812.50
25,666.08	H - Community Assets - Streets	13,064.37
5,884.14	C - Administration - Office/IT	8,334.76
1,319.02	J - Community Assets - Burial Gds	4,087.49
4,298.35	E - Administration - Other	19,280.39
66,231.41	I - Community Assets - Halls	36,790.39
8,463.49	K - Community Assets - MPGA	30,583.78
1,527.50	L - Grants and Donations	110.00
24,722.00	M - Loans	24,010.00
14,537.19	G - Community Assets - Grounds	45,906.31
296.68	N - Community Services - Events	1,390.99
	A - General Income	12.92
	O. Community Services- Services	6,392.16
12.92	Provision for Doubtful Debts	-12.92
<u>£215,709.95</u>		<u>£255,048.43</u>
	<u>General Fund</u>	
233,284.29	Balance at 01 Apr 2019	103,686.68
<u>169,022.34</u>	ADD Total Income	<u>192,029.62</u>
402,306.63		295,716.30
<u>215,709.95</u>	DEDUCT Total Expenditure	<u>255,048.43</u>
186,596.68		40,667.87
<u>82,910.00</u>	DEDUCT Reserves Balance	<u>-5,660.00</u>
<u>£103,686.68</u>	Balance at 31 Mar 2020	<u>£46,327.87</u>

Reserves:

Earmarked Reserve Balance £77250.00

Payments in excess of £500 (excluding salaries)

8 April 2020 (2019 -2020)

Stanway Parish Council
PAYMENTS LIST

Voucher	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
4	Annual Subscriptions	10/04/2019		Unity Trust Bank		Annual Subscription	EALC	E	1,102.49	0.00	1,102.49
6	Training - All	10/04/2019		Unity Trust Bank		Councillor/staff training	EALC	S	600.00	120.00	720.00
8	Architectural and other fees	10/04/2019		Unity Trust Bank		Project management	Ingleton Wood	S	900.00	180.00	1,080.00
9	Specialist fees	10/04/2019		Unity Trust Bank		Project management	Ingleton Wood	S	630.00	126.00	756.00
11	Grounds maintenance	10/04/2019		Unity Trust Bank		Grounds Maintenance	Glenn's T&G Care	X	750.00	0.00	750.00
15	PAYE/NI	10/04/2019		Unity Trust Bank		PAYE & NI	HMRC	X	667.51	0.00	667.51
18	Pension contributions (total)	17/04/2019		Unity Trust Bank		Pension payments	Essex Pension Fund	X	700.98	0.00	700.98
20	Pension contributions (total)	21/04/2019		Unity Trust Bank		Pension payments	Essex Pension Fund	X	543.71	0.00	543.71
21	Pension contributions (total)	21/04/2019		Unity Trust Bank		Pension payments	Essex Pension Fund	X	1,040.13	0.00	1,040.13
36	Annual Subscriptions	25/04/2019		Unity Trust Bank		Duplicated payment	EALC	X	1,102.49	0.00	1,102.49
37	Repairs	30/04/2019		Unity Trust Bank		MPGA Repairs	Abacus Build UK	S	20,730.16	4,146.03	24,876.19
45	Internal Audit Fees	08/05/2019		Unity Trust Bank	300003	Audit fees	G Mussett	X	1,250.00	0.00	1,250.00
53	PAYE/NI	08/05/2019		Unity Trust Bank		PAYE & NI	HMRC	X	649.11	0.00	649.11
71	Street Light Costs	28/05/2019		Unity Trust Bank		Street Lighting Maintenance	A&J Lighting	S	555.95	111.19	667.14
73	Insurance	28/05/2019		Unity Trust Bank		Insurance	Came & Co	X	2,028.52	0.00	2,028.52
75	Repairs	28/05/2019		Unity Trust Bank		MPGA Repairs	Abacus Build UK	S	3,429.90	685.98	4,115.88
76	Pension contributions (total)	28/05/2019		Unity Trust Bank		Pension payments	Essex Pension Fund	X	1,013.07	0.00	1,013.07
77	Building Costs	10/06/2019		Unity Trust Bank		Village Hall Refurbishment	Beardwell Construction	S	10,114.12	2,022.82	12,136.94
87	PAYE/NI	10/06/2019		Unity Trust Bank		PAYE & NI	HMRC	X	662.33	0.00	662.33
93	Pension contributions (total)	23/06/2019		Unity Trust Bank		Pension payments	Essex Pension Fund	X	1,027.67	0.00	1,027.67
99	Building Costs	22/06/2019		Unity Trust Bank		Village Hall Refurbishment	RT Roofing Services	S	2,912.30	582.46	3,494.76
107	Capital repayments	26/06/2019		Barclays Main C/A		Loan repayment	PWLB	X	8,000.00	0.00	8,000.00
108	Interest payments	26/06/2019		Barclays Main C/A		Loan interest	PWLB	X	4,094.00	0.00	4,094.00
112	Street lighting electricity	04/07/2019		Unity Trust Bank		Street Lighting electricity	Colchester BC	S	1,067.14	213.43	1,280.57
124	PAYE/NI	09/07/2019		Unity Trust Bank		PAYE & NI	HMRC	X	659.43	0.00	659.43
129	Building Costs	24/07/2019		Unity Trust Bank		CCTV Cameras	Panther Security Systems	S	995.00	199.00	1,194.00
145	Pension contributions (total)	25/07/2019		Unity Trust Bank		Pension payments	Essex Pension Fund	X	1,024.75	0.00	1,024.75
146	Grounds maintenance	29/07/2019		Unity Trust Bank		Grounds Maintenance	C S Mason Contracts Ltd	S	4,557.14	911.43	5,468.57
147	Building Costs	29/07/2019		Unity Trust Bank		Solar Panels	DPL Group Ltd	S	17,179.50	3,435.90	20,615.40
148	Car Park repairs	29/07/2019		Unity Trust Bank		Car park repairs	Road & Traffic Management	X	2,500.00	0.00	2,500.00
149	Car Park repairs	06/08/2019		Barclays Main C/A	103876	Car park repairs	C S Mason Contracts Ltd	S	20,388.00	4,077.60	24,465.60
150	Grounds maintenance	06/08/2019		Barclays Main C/A	103876	VH Fencing	C S Mason Contracts Ltd	S	6,199.07	1,239.81	7,438.88
153	Architectural and other fees	06/08/2019		Unity Trust Bank		Architectural fees	Ingleton Wood	S	810.00	162.00	972.00
158	Building Costs	06/08/2019		Unity Trust Bank		CCTV Cameras	Panther Security Systems	S	995.00	199.00	1,194.00
166	PAYE/NI	08/08/2019		Unity Trust Bank		PAYE & NI	HMRC	X	649.11	0.00	649.11
167	Pension contributions (total)	08/08/2019		Unity Trust Bank		Pension payments	Essex Pension Fund	X	1,013.07	0.00	1,013.07
174	Risk Management	21/08/2019		Unity Trust Bank		Internal Audit Review	SLCC Enterprises Ltd	S	500.00	100.00	600.00
176	Zoning Team	21/08/2019		Unity Trust Bank		Litter pick	Colchester BC	E	6,392.16	0.00	6,392.16
205	Legal Fees Reserve	24/09/2019		Unity Trust Bank		Specialist fees	Essex County Council	S	1,593.50	318.70	1,912.20
206	Grounds maintenance	24/09/2019		Unity Trust Bank		Plumbing works	Mann Plumbing & Heating	S	600.00	120.00	720.00
209	Street Light Costs	24/09/2019		Unity Trust Bank		Street Lighting Maintenance	A&J Lighting	S	580.00	116.00	696.00
211	PAYE/NI	24/09/2019		Unity Trust Bank		PAYE & NI	HMRC	X	649.11	0.00	649.11
212	Pension contributions (total)	24/09/2019		Unity Trust Bank		Pension payments	Essex Pension Fund	X	1,013.07	0.00	1,013.07
215	Insurance	26/09/2019		Unity Trust Bank		Insurance Advice	Barrett Corp & Harrington	S	600.00	120.00	720.00
222	Street lighting electricity	07/10/2019		Unity Trust Bank		Street Lighting electricity	Colchester BC	S	1,241.88	248.38	1,490.26
227	PAYE/NI	07/10/2019		Unity Trust Bank		PAYE & NI	HMRC	X	667.69	0.00	667.69
228	Pension contributions (total)	07/10/2019		Unity Trust Bank		Pension payments	Essex Pension Fund	X	1,033.52	0.00	1,033.52
247	Street Light Costs	28/10/2019		Unity Trust Bank		Street Lighting Maintenance	A&J Lighting	S	752.00	150.40	902.40
249	Website Maintenance	31/10/2019		Unity Trust Bank		Website Maintenance	Zcommune	S	2,025.00	405.00	2,430.00
256	Capital repayments	06/11/2019		Barclays Main C/A		Loan repayment	PWLB	X	8,000.00	0.00	8,000.00
257	Interest payments	06/11/2019		Barclays Main C/A		Loan interest	PWLB	X	3,916.00	0.00	3,916.00
263	PAYE/NI	06/11/2019		Unity Trust Bank		PAYE & NI	HMRC	X	659.43	0.00	659.43
264	Pension contributions (total)	06/11/2019		Unity Trust Bank		Pension payments	Essex Pension Fund	X	1,024.75	0.00	1,024.75
267	External Audit Fees	06/11/2019		Unity Trust Bank		Audit fees	PKF Littlejohn LLP	S	600.00	120.00	720.00
275	Tree maintenance	14/11/2019		Unity Trust Bank		Tree Maintenance	TWH Tree & Garden Service	X	700.00	0.00	700.00
279	BG Maintenance	18/11/2019		Unity Trust Bank		BG Water supply	Anglian Water	E	2,367.72	0.00	2,367.72
283	Street lighting electricity	20/11/2019		Unity Trust Bank		Street Lighting electricity	Colchester BC	S	1,270.70	254.14	1,524.84
284	Other specialist fees	27/11/2019	Full Council 273	Unity Trust Bank		HR Advice	Vine HR Ltd	S	6,548.75	1,309.75	7,858.50
286	Street Light Costs	27/11/2019		Unity Trust Bank		Street Lighting Maintenance	A&J Lighting	S	502.04	100.41	602.45
303	PAYE/NI	03/12/2019		Unity Trust Bank		PAYE & NI	HMRC	X	691.77	0.00	691.77
304	Pension contributions (total)	03/12/2019		Unity Trust Bank		Pension payments	Essex Pension Fund	X	1,072.44	0.00	1,072.44
322	CE Expenditure	21/12/2019		Unity Trust Bank		Event booking fee	G S Pantomimes	S	895.50	179.10	1,074.60
337	PAYE/NI	05/01/2020		Unity Trust Bank		PAYE & NI	HMRC	X	683.71	0.00	683.71
338	Pension contributions (total)	05/01/2020		Unity Trust Bank		Pension payments	Essex Pension Fund	X	1,063.68	0.00	1,063.68
345	Play equipment Reserve	09/01/2020		Unity Trust Bank		Play area equipment	Renzland Powergates	S	645.00	129.00	774.00
374	PAYE/NI	10/02/2020		Unity Trust Bank		PAYE & NI	HMRC	X	683.71	0.00	683.71
375	Pension contributions (total)	10/02/2020		Unity Trust Bank		Pension payments	Essex Pension Fund	X	1,063.68	0.00	1,063.68
386	Play equipment Reserve	23/02/2020		Unity Trust Bank		Play area equipment	Renzland Powergates	S	645.00	129.00	774.00
387	Maintenance	23/02/2020		Unity Trust Bank		MPGA Maintenance	Stanway Rovers FC	X	569.40	0.00	569.40
393	Building Costs	27/02/2020		Unity Trust Bank		Village Hall Refurbishment	Beardwell Construction	S	1,624.49	324.90	1,949.39
411	Pension contributions (total)	11/03/2020		Unity Trust Bank		Pension payments	Essex Pension Fund	X	1,523.16	0.00	1,523.16
412	PAYE/NI	11/03/2020		Unity Trust Bank		PAYE & NI	HMRC	X	1,420.73	0.00	1,420.73
413	Street lighting electricity	25/03/2020		Unity Trust Bank		Street Lighting electricity	Colchester BC	S	1,272.82	254.56	1,527.38
414	BG Maintenance	25/03/2020		Unity Trust Bank		BG Water supply	P Copping P&H	X	1,160.00	0.00	1,160.00
416	Training - All	25/03/2020		Unity Trust Bank		Councillor/staff training	EALC	S	832.96	163.40	996.36
417	Risk Management	25/03/2020		Unity Trust Bank		Samsung Notebooks	I.T. Saint	S	1,705.00	341.00	2,046.00
418	Annual Subscriptions	25/03/2020		Unity Trust Bank		Annual Subscription	EALC	E	1,170.18	0.00	1,170.18

Stanway Parish Council
Summary of Receipts and Payments
All Cost Centres and Codes

16 April 2020 (2019 -2020)

A - General Income

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1	Precept	172,675.00	172,675.00					
2	Wayleaves	1.00	1.00					
3	CBC Grants - General	500.00	500.00					
4	CBC Grants - CIL, s106, etc..							
5	Other Grants							
6	Interest Income	25.00	137.84	113				113
7	LCTS Grant	4,759.00	4,759.00					
77	Miscellaneous		204.00	204				204
85	VAT Refund					12.92	-13	-13
SUB TOTAL		177,960.00	178,276.84	317		12.92	-13	304

B - Administration - Personnel

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
8	Salaries				36,000.00	37,017.37	-1,017	-1,017
9	PAYE/NI				8,000.00	8,743.64	-744	-744
10	Home working allowance				250.00	238.50	12	12
11	Pension contributions (total)				12,000.00	14,157.68	-2,158	-2,158
12	Payroll Services				500.00	376.80	123	123
13	Training - All		150.00	150	4,000.00	2,442.96	1,557	1,707
14	Travel expenses				1,500.00	461.16	1,039	1,039
15	Stationery - Councillors				300.00	32.91	267	267
75	Chairman's Allowance				200.00	58.96	141	141
82	Temporary staff							
SUB TOTAL			150.00	150	62,750.00	63,529.98	-780	-630

C - Administration - Office/IT

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
16	Postage				500.00	38.48	462	462
17	Office supplies				500.00	451.43	49	49
18	Printer maintenance				1,200.00	954.90	245	245
19	PC Maintenance				1,000.00	681.60	318	318
20	Phone/Broadband charges		357.79	358	1,500.00	1,106.70	393	751
21	Website Maintenance		525.00	525	3,200.00	3,631.70	-432	93
22	Office IT Reserve				500.00	810.40	-310	-310
23	PA System Reserve				1,000.00	240.00	760	760
78	Room Hire				250.00	339.00	-89	-89
SUB TOTAL			882.79	883	9,650.00	8,254.21	1,396	2,279

Stanway Parish Council
Summary of Receipts and Payments

16 April 2020 (2019 -2020)

All Cost Centres and Codes

D - Administration - Audit & Acct

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
24	Internal Audit Fees				1,500.00	1,250.00	250	250
25	External Audit Fees				500.00	600.00	-100	-100
26	Accounting software fees				675.00	962.50	-288	-288
SUB TOTAL					2,675.00	2,812.50	-138	-138

E - Administration - Other

Code	Title	Receipts			Payments			Net Position			
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend			
36	Insurance				2,800.00	2,727.62	72	72			
37	Annual Subscriptions		1,102.49	1,102	1,750.00	3,976.66	-2,227	-1,124			
38	Bank charges				100.00	233.45	-133	-133			
39	Election Reserve				1,500.00	62.41	1,438	1,438			
40	Legal Fees Reserve				2,000.00	1,593.50	407	407			
41	Other specialist fees				7,000.00	6,766.75	233	233			
74	Sundry items				50.00	10.00	40	40			
92	Risk Management				2,000.00	2,205.00	-205	-205			
SUB TOTAL						1,102.49	1,102	17,200.00	17,575.39	-375	727

F - Planning

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
76	Neighbourhood Plan				1,000.00		1,000	1,000
SUB TOTAL					1,000.00		1,000	1,000

G - Community Assets - Grounds

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
27	General repairs				1,500.00	653.00	847	847
28	Car Park repairs				23,500.00	23,188.00	312	312
29	Play equipment Reserve				2,500.00	1,516.04	984	984
30	Play area signs				250.00		250	250
31	Grounds maintenance				19,000.00	17,884.16	1,116	1,116
32	Play area bark				2,000.00		2,000	2,000
33	Tree maintenance				2,500.00	1,755.00	745	745
34	Youth Pod							
35	Play area benches/bins				1,000.00	203.56	796	796
42	Pest control							
52	MW Consumables				450.00	299.55	150	150
90	Safety Inspections					407.00	-407	-407
SUB TOTAL					52,700.00	45,906.31	6,794	6,794

Stanway Parish Council
Summary of Receipts and Payments
 All Cost Centres and Codes

16 April 2020 (2019 -2020)

H - Community Assets - Streets

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
46	Bus Shelter Reserve				1,000.00	675.44	325	325
47	Grass verge maintenance							
48	Tree Maintenance							
49	Notice Board Reserve				3,000.00		3,000	3,000
50	Street Light Costs				7,000.00	7,536.39	-536	-536
51	Street Light Reserve				3,000.00		3,000	3,000
81	Street signs etc				150.00		150	150
84	Street lighting electricity				6,000.00	4,852.54	1,147	1,147
SUB TOTAL					20,150.00	13,064.37	7,086	7,086

I - Community Assets - Halls

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
87	Architectural and other fees				3,000.00	2,479.70	520	520
88	Building Costs				33,000.00	34,310.69	-1,311	-1,311
89	Construction Insurance							
SUB TOTAL					36,000.00	36,790.39	-790	-790

J - Community Assets - Burial Ground

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
55	Burial Ground Income	2,000.00	1,920.00	-80				-80
56	Tree sponsorship		5.00	5				5
57	BG Maintenance				4,000.00	3,937.49	63	63
58	BG Reserve				500.00	150.00	350	350
59	Memorial Plaque Reserve				100.00		100	100
86	Memorial Brick							
SUB TOTAL		2,000.00	1,925.00	-75	4,600.00	4,087.49	513	438

K - Community Assets - MPGA

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
60	MGPA Income	6,000.00	9,215.00	3,215				3,215
61	Maintenance				6,000.00	5,274.40	726	726
62	Stationery				100.00	83.00	17	17
63	Lease				300.00	100.00	200	200
64	Specialist fees				500.00	630.00	-130	-130
65	Electricity				750.00	291.32	459	459
66	Insurance				500.00		500	500
67	Repairs				35,000.00	24,205.06	10,795	10,795
68	Replacement Reserve				1,200.00		1,200	1,200
69	Rent							

Stanway Parish Council
Summary of Receipts and Payments

16 April 2020 (2019 -2020)

All Cost Centres and Codes

SUB TOTAL	6,000.00	9,215.00	3,215	44,350.00	30,583.78	13,766	16,981
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L - Grants and Donations

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
70 s137/1972				100.00	110.00	-10	-10
71 s106 expenditure							
72 Other grants							
73 CIL Grant expenditure							
93 s19 (3) MPA 1976							
SUB TOTAL				100.00	110.00	-10	-10

M - Loans

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
79 Capital repayments				16,000.00	16,000.00		
80 Interest payments				8,010.00	8,010.00		
SUB TOTAL				24,010.00	24,010.00		

N - Community Services - Events

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
53 CE Income		477.50	478		20.00	-20	458
54 CE Expenditure				1,000.00	1,370.99	-371	-371
SUB TOTAL		477.50	478	1,000.00	1,390.99	-391	87

O. Community Services- Service

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
45 Zoning Team				15,000.00	6,392.16	8,608	8,608
91 Community Safety Reserve				4,000.00		4,000	4,000
SUB TOTAL				19,000.00	6,392.16	12,608	12,608

Summary

NET TOTAL	185,960.00	192,029.62	6,070	295,185.00	254,520.49	40,665	46,734
V.A.T.		26,986.38			28,744.23		
GROSS TOTAL		219,016.00			283,264.72		