

Smaller authority name: **STANWAY PARISH COUNCIL**

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF UNAUDITED ANNUAL GOVERNANCE &
ACCOUNTABILITY RETURN**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

**Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement: 23rd JUNE 2021 (a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2021, these documents will be available on reasonable notice by application to:</p> <p>(b) David Lines, Responsible Financial Officer, Stanway Parish Council Council Offices, Victory Hall, Villa Road, Stanway, Essex CO3 0RH E: rfo@stanwaypc.org.uk P: 07485 151248</p> <p>commencing on (c) <u>Monday 28 June 2021</u></p> <p>and ending on (d) <u>Friday 6 August 2021</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• The opportunity to question the appointed auditor about the accounting records; and• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-l.com)</p> <p>5. This announcement is made by (e) David Lines – RFO</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-14 July 2021 for 2020/21 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The

advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication [Local authority accounts: A guide to your rights](#) are available from the NAO website.

If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.

Annual Internal Audit Report 2020/21

STANWAY PARISH COUNCIL

During the financial year ended 31 March 2021, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2020/21 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	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.			No Petty CASH HOLD
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 bank account reconciliations were properly carried out during the year.	✓		
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 2019/20, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")			✓
L. If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.			✓
M. The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2019/20 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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

24/7/20, 6/11/20, 10/5/21

Name of person who carried out the internal audit

GORDON MUISSITT

Signature of person who carried out the internal audit



Date

21/5/21

*If the response is 'no' please 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).

Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

EN Stanway Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2021, that:

	Agreed		*Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓
			has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

27/05/2021

and recorded as minute reference:

21/5-13 REFERENCE

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

[Signature]
SIGNATURE REQUIRED

Clerk

[Signature]
SIGNATURE REQUIRED

www.stanwaypc.org.uk

OR PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2020/21 for

EN Stanway Parish Council

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	186,597	123,578	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	172,675	270,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	19,355	10,226	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	58,913	86,424	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	24,010	23,298	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	172,126	98,882	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	123,578	195,200	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	118,529	179,046	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	144,504	140,794	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	168,000	152,000	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.
		✓	

I certify that for the year ended 31 March 2021 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

David Lines

Date

27/05/2021

I confirm that these Accounting Statements were approved by this authority on this date:

27/05/2021

as recorded in minute reference:

21/5-14 REFERENCE

Signed by Chairman of the meeting where the Accounting Statements were approved

D Blaney SIGNATURE REQUIRED



Stanway

Parish Council

Parish Clerk: Donna Tristram
 Victory Hall, Villa Road,
 Stanway, Essex CO3 0RH
 P: 01206 542221
 E: clerk@stanwaypc.org.uk

31st March 2021 AGAR Variations – Box 6 Other payments (decrease of £73,244)

ITEM	COST CENTRE INCREASE (+) / DECREASE (-)	COMMENT
Administration - Personnel	-1480	Decrease in training (-1443) due to Covid-19 restrictions/lower on-line training costs
Administration – IT/ Office/ Accounting	-454	
Administration - Other	-16,363	Reductions in insurance costs (-848) , Annual Subs in same year (-3320) , Legal (- 590) and Other Specialist Fees (-6522) , and IT purchases in previous year (-1620) . In addition, the accounting adjustment from the previous year was offset (2019/20 +1705 / 2020/21 -1,705 = -3,410)
Assets - Grounds	+ 2482	A significant reduction in Car Park Repairs (- 20,568) was offset by expenditure on a new workshop (+23,540) . Other increases, in tree maintenance (1,885) and play area bark replenishment (1,445) , plus initial expenditure on an outdoor gym (4,245) , were offset by reductions included ground maintenance (-6,863) play area repairs (-920) , general repairs (-318) .
Assets - Streets	+8,592	Increases in bus shelter repairs (+1,085) , streetlight costs (+1,333) , street sign replenishment (+1,860) and noticeboard replacements (+4,170) , plus a slight increase in electricity charges (+145)
Assets – Halls	-30,369	Completion of s106 project commenced 2017/2018 saw reduction expenditure from 2019/20 (-36,790) and final items in 2020/21 (+6,421)
Assets- Burial Grounds	-3,872	Installation of water supply in 2019/20 and other one-off expenditure saw annual cost reduce to more normal levels of £215.
Assets – Multipurpose Games Area	-29,839	Extensive repairs completed in 2019/20 (-24,205) and a complete reduction in maintenance costs (-5,224) because of Covid-19 closure were the significant factors in negligible costs in 2020/21.
Grants and Donations	+4,996	Grants provided for village hall stage curtains and motorised curtain rails
Community Events	-614	Reduction in (indoor) events because of Covid-19
Community Services	-6,392	Cancellation of bin-emptying contract, with service part-taken in-house
TOTAL	-73,314	

Stanway Parish Council

Other variations of significance on the Annual Accounting Statements 2020/21

BOX	ITEM	VARIATION	EXPLANATION
2	PRECEPT	+56.4%	The Council raised its precept substantially from an unsustainably low level to provide funding and make good a significant shortfall in earmarked reserves for overdue maintenance, repair and/or replacement of its assets, to increase its staffing numbers, to provide new facilities and to prepare to take over the full management of a new Community Centre and two parks.
3	OTHER RECEIPTS	-47.2%	As a result of the Covid-19 pandemic, the Multi-Purpose Games Areas was closed, leading to a loss of revenue (-8,735) and a small reduction in cemetery income
4	STAFF COSTS	+46.7%	The Parish has grown rapidly in the last decade, in one of the fastest growing towns in the country, with a concomitant increase in demand for its services and a parallel increase in governance requirements. However, the staffing levels remained constant, leading to a variety of problems in recent years, including key person risk. As a result, the Council has agreed to fund extra administrative and maintenance staff hours to reflect not just the current demands of its operations but also impending ones.

For more information, please go to.....

[PowerPoint Presentation \(stanwaypc.org.uk\)](http://stanwaypc.org.uk)

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 Lines, RFO—5th May 2021

SPC DRAFT Annual accounts—FY 2020-2021

29 April 2021 (2020-2021)

Stanway Parish Council

ANNUAL RETURN - Section 2 : Statement of Accounts

Accounts for Year from 01/04/2020 to 31/03/2021

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	186597	123578
2	Annual precept	172675	270000
3	Total other receipts	19355	10226
4	Staff Costs	58913	86424
5	Loan interest/capital repayments	24010	23298
6	Total other payments	172126	98882
7	Balances carried forward	123578	195200
8	Total Cash and Short Term Investments	118529	179046
9	Total Fixed Assets and Long Term Investments	144504	140794
10	Total Borrowings	168000	152000

	Bank Reconciliation at 31/03/2021		
	Cash in Hand 01/04/2020		118,528.53
	ADD Receipts 01/04/2020 - 31/03/2021		287,060.95
			405,589.48
	SUBTRACT Payments 01/04/2020 - 31/03/2021		226,543.95
A	Cash in Hand 31/03/2021 (per Cash Book)		179,045.53
	Cash in hand per Bank Statements		
	Cash	31/03/2021	0.00
	Nationwide 419-95	31/03/2021	31,054.86
	Nationwide 427-45	31/03/2021	31,027.43
	Unity Trust Bank	31/03/2021	28,276.14
	Barclays Premium Savings A/C	31/03/2021	66,142.60
	Barclays Main C/A	31/03/2021	22,543.50
			179,044.53
	Less unrepresented payments		0.00
			179,044.53
	Plus unrepresented receipts		1.00
B	Adjusted Bank Balance		179,045.53
	A = B Checks out OK		

Stanway Parish Council
SUMMARY OF VAT POSITION

<u>Actual to date</u>	
Brought Forward	£-6,834.89
Receipts	<u>£6,834.89</u>
Sub Total	£0.00
Payments	£16,154.48
Bal. carry/fwd.	-£16,154.48

Stanway Parish Council
Reconciliation between Box 7 and Box 8

31/03/2021

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		195,200.01
Debtors	0.00	
Payments in Advance	0.00	
Stocks and Stores	0.00	
VAT Recoverable	16,154.48	
TOTAL DEDUCTIONS		16,154.48
Creditors	0.00	
Receipts in Advance	0.00	
Doubtful Debts	0.00	
TOTAL ADDITIONS		0.00
Box 8 - Total cash and short term investments		179,045.53

Stanway Parish Council

BALANCE SHEET

31/03/2021

<i>(Last) Year Ended</i> 31 Mar 2020		<i>(Current) Year Ended</i> 31 Mar 2021
£	CURRENT ASSETS	£
0.00	Stocks and stores	0.00
0.00	Work in progress	0.00
0.00	Debtors (Net of provision for doubtful debts)	0.00
0.00	Payments in advance	0.00
6,834.89	VAT Recoverable	16,154.48
0.00	Temporary lendings (investments)	0.00
118,528.53	Cash in hand	179,045.53
125,363.42	TOTAL ASSETS	195,200.01
	CURRENT LIABILITIES	
1,785.55	Creditors	0.00
<u>123,577.87</u>	NET ASSETS	<u>195,200.01</u>
	Represented by:	
46,327.87	General fund Balance	55,850.01
	Reserves:	
0.00	Capital	0.00
77,250.00	Earmarked	139,350.00
0.00	Adjustments	0.00
<u>123,577.87</u>		<u>195,200.01</u>

The above statement represents fairly the financial position of the council as at 31 Mar 2021

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	152,000.00	
		<u>344,000.00</u>	<u>152,000.00</u>	

Stanway Parish Council
Income & Expenditure Account
01/04/2020 to 31/03/2021

(Last) Year Ended
31 Mar 2020

(Current) Year Ended
31 Mar 2021

<u>Income</u>	
1,925.00	J - Comm Assets - Burial Gds 1,215.00
882.79	C - Admin - Office/IT 0.00
9,215.00	K - Comm Assets - MPGA 480.00
477.50	N - Comm Services - Events 0.00
178,276.84	A - General Income 278,531.06
150.00	B - Admin - Personnel 0.00
1,102.49	E - Admin - Other 0.00
<u>£192,029.62</u>	<u>£280,226.06</u>

<u>Expense</u>	
12.92	A - General Income 0.00
6,392.16	O. Comm Services- Services 90.00
62,285.29	B - Admin - Personnel 88,316.41
2,812.50	D - Admin - Audit & Accounting 2,477.50
13,064.37	H - Comm Assets - Streets 21,656.38
8,334.76	C - Admin - Office/IT 8,216.37
4,087.49	J - Comm Assets - Burial Gds 215.70
19,280.39	E - Admin - Other 2,917.01
36,790.39	I - Comm Assets - Halls 6,421.25
30,583.78	K - Comm Assets - MPGA 744.89
110.00	L - Comm Services - Grants 5,106.45
24,010.00	M - Loans 23,298.00
45,906.31	G - Comm Assets - Grounds 48,388.09
1,390.99	N - Comm Services - Events 755.87
-12.92	Provision for Doubtful Debts 0.00
<u>£255,048.43</u>	<u>£208,603.92</u>

<u>General Fund</u>	
103,686.68	Balance at 01 Apr 2020 46,327.87
<u>192,029.62</u>	ADD Total Income 280,226.06
295,716.30	326,553.93
<u>255,048.43</u>	DEDUCT Total Expenditure 208,603.92
40,667.87	117,950.01
<u>-5,660.00</u>	DEDUCT Reserves Balance 62,100.00
<u>£46,327.87</u>	Balance at 31 Mar 2021 <u>£55,850.01</u>

Reserves:
Earmarked Reserve Balance £139350.00

Payments in excess of £500 (excluding salaries)

29 April 2021 (2020-2021)

Stanway Parish Council PAYMENTS LIST

Voucher	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
13	Risk Management	16/04/2020		Unity Trust Bank	300017	Samsung Notebooks	I.T. Saint	S	1,658.00	331.60	1,989.60
21	PAYE & NI (all)	16/04/2020		Unity Trust Bank		PAYE & NI	HMRC	X	1,141.32	0.00	1,141.32
22	Pension contributions (total)	16/04/2020		Unity Trust Bank		Pension payments	Essex Pension Fund	X	1,533.50	0.00	1,533.50
31	Specialist fees	07/05/2020		Unity Trust Bank		MGPA Fees	Ingleton Wood	S	520.16	104.03	624.19
23	Capital repayments	07/05/2020		Barclays Main C/A	D/D	Loan repayment	PWLB	X	8,000.00	0.00	8,000.00
24	Interest payments	07/05/2020		Barclays Main C/A	D/D	Loan interest	PWLB	X	3,738.00	0.00	3,738.00
30	Grounds maintenance	07/05/2020		Unity Trust Bank		Grounds Maintenance	Dines Agri Services	X	500.00	0.00	500.00
38	PAYE & NI (all)	07/05/2020		Unity Trust Bank		PAYE & NI	HMRC	X	982.77	0.00	982.77
39	Pension contributions (total)	07/05/2020		Unity Trust Bank		Pension payments	Essex Pension Fund	X	1,385.47	0.00	1,385.47
56	Internal Audit Fees	27/05/2020		Unity Trust Bank	300018	Audit fees	G Mussett	X	800.00	0.00	800.00
62	Insurance	29/05/2020		Unity Trust Bank		Insurance	Came & Co	E	1,879.63	0.00	1,879.63
66	Grounds maintenance	03/06/2020		Unity Trust Bank	Standing Order	Grounds Maintenance	Dines Agri Services	X	500.00	0.00	500.00
73	Pension contributions (total)	03/06/2020		Unity Trust Bank		Pension payments	Essex Pension Fund	X	1,441.49	0.00	1,441.49
74	PAYE & NI (all)	03/06/2020		Unity Trust Bank		PAYE & NI	HMRC	X	1,022.21	0.00	1,022.21
83	Grounds maintenance	03/06/2020		Unity Trust Bank		Grounds Maintenance	Dines Agri Services	X	810.00	0.00	810.00
94	Notice Board Reserve	22/06/2020		Unity Trust Bank		Noticeboards	Parish Noticeboard Co	S	2,222.50	444.50	2,667.00
95	Street lighting electricity	22/06/2020		Unity Trust Bank		Street Lighting electricity	Colchester BC	S	1,271.19	254.24	1,525.43
106	Street signs etc	06/07/2020		Unity Trust Bank		Village Sign refurbishment	Bakers of Danbury	S	930.00	186.00	1,116.00
101	Grounds maintenance	06/07/2020		Unity Trust Bank	Standing Order	Grounds Maintenance	Dines Agri Services	X	500.00	0.00	500.00
117	PAYE & NI (all)	06/07/2020		Unity Trust Bank		PAYE & NI	HMRC	X	938.21	0.00	938.21
118	Pension contributions (total)	06/07/2020		Unity Trust Bank		Pension payments	Essex Pension Fund	X	1,441.49	0.00	1,441.49
133	Play area bark	27/07/2020		Unity Trust Bank		Play area bark	Dines Agri Services	X	967.88	0.00	967.88
140	Grounds maintenance	11/08/2020		Unity Trust Bank	Standing Order	Grounds Maintenance	Dines Agri Services	X	500.00	0.00	500.00
147	Pension contributions (total)	11/08/2020		Unity Trust Bank		Pension payments	Essex Pension Fund	X	1,441.49	0.00	1,441.49
148	PAYE & NI (all)	11/08/2020		Unity Trust Bank		PAYE & NI	HMRC	X	1,001.21	0.00	1,001.21
176	Contingency Reserve	07/09/2020	Full Council 20/0	Unity Trust Bank		Stage Curtains & Electric Trac	Abacus Stage Tech	S	4,174.00	834.80	5,008.80
170	Pension contributions (total)	07/09/2020		Unity Trust Bank		Pension payments	Essex Pension Fund	X	1,766.10	0.00	1,766.10
186	Grounds maintenance	21/09/2020		Unity Trust Bank	Standing Order	Grounds Maintenance	Dines Agri Services	X	500.00	0.00	500.00
209	Workshop/store	10/10/2020		Unity Trust Bank		MW Tools and supplies	C Clouston	S	574.16	114.84	689.00
218	s137/1972	10/10/2020		Unity Trust Bank		AED and cabinet	Activ Med Supplies	S	4,065.00	813.00	4,878.00
220	External Audit Fees	10/10/2020		Unity Trust Bank		Audit fees	PKF Littlejohn LLP	S	600.00	120.00	720.00
221	Street Light Reserve	10/10/2020		Unity Trust Bank		Streelight replacement	Colchester Borough Homes	S	1,050.50	210.10	1,260.60
222	Street lighting electricity	10/10/2020		Unity Trust Bank		Street Lighting electricity	Colchester BC	S	1,233.20	246.64	1,479.84
200	Grounds maintenance	10/10/2020		Unity Trust Bank	Standing Order	Grounds Maintenance	Dines Agri Services	X	500.00	0.00	500.00
207	PAYE & NI (all)	10/10/2020		Unity Trust Bank		PAYE & NI	HMRC	X	917.59	0.00	917.59
208	Pension contributions (total)	10/10/2020		Unity Trust Bank		Pension payments	Essex Pension Fund	X	1,715.38	0.00	1,715.38
237	Legal Fees Reserve	26/10/2020		Unity Trust Bank		Specialist fees	Ellisons Solicitors	S	550.00	110.00	660.00
240	Accounting software fees	26/10/2020		Unity Trust Bank		Accounting Software Licence	Scribe Accounts	S	577.50	115.50	693.00
255	Grounds maintenance	09/11/2020		Unity Trust Bank	Standing Order	Grounds Maintenance	Dines Agri Services	X	500.00	0.00	500.00
262	PAYE & NI (all)	09/11/2020		Unity Trust Bank		PAYE & NI	HMRC	X	591.44	0.00	591.44
263	Pension contributions (total)	09/11/2020		Unity Trust Bank		Pension payments	Essex Pension Fund	X	1,410.67	0.00	1,410.67
266	Youth Pod / Outdoor Gym	09/11/2020		Unity Trust Bank		Leaflets	Green Square Comms	Z	745.00	0.00	745.00
274	Street signs etc	23/11/2020		Unity Trust Bank		Village Sign refurbishment	Bakers of Danbury	S	930.00	186.00	1,116.00
277	Notice Board Reserve	23/11/2020		Unity Trust Bank		Noticeboards	Parish Noticeboard Co	S	1,827.50	365.50	2,193.00
279	Workshop/store	24/11/2020		Unity Trust Bank		Workshop	Steel Building Company	S	9,295.00	1,859.00	11,154.00
289	Grounds maintenance	07/12/2020		Unity Trust Bank	Standing Order	Grounds Maintenance	Dines Agri Services	X	500.00	0.00	500.00
296	Pension contributions (total)	07/12/2020		Unity Trust Bank		Pension payments	Essex Pension Fund	X	1,718.38	0.00	1,718.38
297	PAYE & NI (all)	07/12/2020		Unity Trust Bank		PAYE & NI	HMRC	X	1,400.19	0.00	1,400.19
300	Tree maintenance	07/12/2020		Unity Trust Bank		Tree Maintenance	Dines Agri Services	X	900.00	0.00	900.00
304	Workshop/store	08/12/2020		Unity Trust Bank		Workshop	C S Mason Contracts Ltd	S	7,819.37	1,563.87	9,383.24
306	Contingency Reserve	16/12/2020		Unity Trust Bank		VH Boiler repairs	Elanar Technical Svcs	S	853.92	170.78	1,024.70
310	Internal Audit Fees	17/12/2020		Unity Trust Bank		Internal Audit Review	SLCC Enterprises Ltd	S	500.00	100.00	600.00
312	Tree maintenance	17/12/2020		Unity Trust Bank		Tree Maintenance	TWH Tree & Garden Service	X	1,300.00	0.00	1,300.00
337	Street lighting electricity	07/01/2021		Unity Trust Bank		Street Lighting electricity	Colchester BC	S	1,235.39	247.08	1,482.47
340	Street Light Costs	07/01/2021		Unity Trust Bank		Street Lighting Maintenance	A&J Lighting	S	664.30	132.86	797.16
322	Capital repayments	07/01/2021		Barclays Main C/A	Direct debit	Loan repayment	PWLB	X	8,000.00	0.00	8,000.00
323	Interest payments	07/01/2021		Barclays Main C/A	Direct debit	Loan interest	PWLB	X	3,560.00	0.00	3,560.00
326	Grounds maintenance	07/01/2021		Unity Trust Bank	Standing Order	Grounds Maintenance	Dines Agri Services	X	500.00	0.00	500.00
335	PAYE & NI (all)	07/01/2021		Unity Trust Bank		PAYE & NI	HMRC	X	1,392.19	0.00	1,392.19
336	Pension contributions (total)	07/01/2021		Unity Trust Bank		Pension payments	Essex Pension Fund	X	1,715.38	0.00	1,715.38
353	Tree maintenance	25/01/2021		Unity Trust Bank		Tree Sponsorship	TWH Tree & Garden Service	X	580.00	0.00	580.00
360	Contingency Reserve	27/01/2021		Unity Trust Bank		VH Boiler repairs	Elanar Technical Svcs	S	853.92	170.78	1,024.70
380	Bus Shelter Reserve	04/02/2021		Unity Trust Bank		New bus shelter	The Shed Man	S	1,760.00	352.00	2,112.00
381	Workshop/store	04/02/2021		Unity Trust Bank		Workshop	Steel Building Company	S	1,745.00	349.00	2,094.00
364	Grounds maintenance	04/02/2021		Unity Trust Bank	Standing Order	Grounds Maintenance	Dines Agri Services	X	500.00	0.00	500.00
377	Pension contributions (total)	04/02/2021		Unity Trust Bank		Pension payments	Essex Pension Fund	X	1,940.84	0.00	1,940.84
378	PAYE & NI (all)	04/02/2021		Unity Trust Bank		PAYE & NI	HMRC	X	1,487.23	0.00	1,487.23
386	Street Light Reserve	22/02/2021		Unity Trust Bank		Streelight replacement	Colchester Borough Homes	S	2,132.53	426.51	2,559.04
389	Street Light Costs	22/02/2021		Unity Trust Bank		Street Lighting Maintenance	A&J Lighting	S	536.70	107.34	644.04
391	Youth Pod / Outdoor Gym	22/02/2021		Unity Trust Bank		Planning Advice and submission	Pomery Planning Consultants	S	1,342.00	240.00	1,582.00
392	Play area benches/bins	22/02/2021		Unity Trust Bank		Litter bins	TBS Hygiene Ltd	S	617.50	123.50	741.00
393	Workshop/store	22/02/2021		Unity Trust Bank		Workshop	C S Mason Contracts Ltd	S	3,506.80	701.36	4,208.16
416	Youth Pod / Outdoor Gym	08/03/2021		Unity Trust Bank		Legal advice	Ellisons Solicitors	S	543.00	108.60	651.60
420	Car Park repairs	08/03/2021		Unity Trust Bank		VH Car Park soil testing	Your Environmental Co Ltd	S	2,470.00	494.00	2,964.00
404	Grounds maintenance	08/03/2021		Unity Trust Bank	Standing Order	Grounds Maintenance	Dines Agri Services	X	500.00	0.00	500.00
414	PAYE & NI (all)	08/03/2021		Unity Trust Bank		PAYE & NI	HMRC	X	1,610.15	0.00	1,610.15
415	Pension contributions (total)	08/03/2021		Unity Trust Bank		Pension payments	Essex Pension Fund	X	2,014.61	0.00	2,014.61
419	Tree maintenance	08/03/2021		Unity Trust Bank		Tree Maintenance	TWH Tree & Garden Service	X	740.00	0.00	740.00
422	Street lighting electricity	09/03/2021		Unity Trust Bank		Street Lighting electricity	Colchester BC	S	1,257.22	251.44	1,508.66
423	Youth Pod / Outdoor Gym	23/03/2021		Unity Trust Bank		Specialist fees	Sue Slaven	S	650.00	130.00	780.00
Total									129,496.18	11,964.87	141,461.05

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

29 April 2021 (2020-2021)

A - General Income

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1	Precept	270,000.00	270,000.00					(0%)
2	Wayleaves	1.00	1.00					(0%)
3	CBC Grants - General	500.00	1,000.00	500				500 (100%)
4	CBC Grants - CIL, s106, etc..		1,390.00	1,390				1,390 (N/A)
5	Other Grants		1,000.00	1,000				1,000 (N/A)
6	Interest Income	25.00	113.06	88				88 (352%)
7	LCTS Grant	4,759.00	5,026.00	267				267 (5%)
77	Miscellaneous		1.00	1				1 (N/A)
85	VAT Refund							(N/A)
SUB TOTAL		275,285.00	278,531.06	3,246				3,246 (1%)

B - Admin - Personnel

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
8	Salaries				50,500.00	53,910.39	-3,410	-3,410 (-6%)
9	PAYE & NI (all)				15,000.00	12,484.51	2,515	2,515 (16%)
10	Home working allowance				450.00	504.00	-54	-54 (-12%)
11	Pension contributions (total)				18,800.00	19,524.80	-725	-725 (-3%)
12	Payroll Services				500.00	403.30	97	97 (19%)
13	Training - All				1,500.00	1,010.00	490	490 (32%)
14	Travel expenses				500.00	475.41	25	25 (4%)
15	Stationery - Councillors				300.00	4.00	296	296 (98%)
75	Chairman's Allowance				200.00		200	200 (100%)
82	Temporary staff				7,500.00		7,500	7,500 (100%)
SUB TOTAL					95,250.00	88,316.41	6,934	6,934 (7%)

C - Admin - Office/IT

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
16	Postage				200.00	142.07	58	58 (28%)
17	Office supplies				750.00	954.72	-205	-205 (-27%)
18	Printer maintenance				1,200.00	1,190.06	10	10 (0%)
19	PC Maintenance				1,500.00	1,487.53	12	12 (0%)
20	Phone/Broadband charges				1,200.00	1,159.56	40	40 (3%)
21	Website Maintenance				775.00	775.00		(0%)
22	Office IT Reserve				2,600.00	2,563.98	36	36 (1%)
23	PA System Reserve				1,000.00		1,000	1,000 (100%)
78	Room Hire				250.00	24.00	226	226 (90%)
SUB TOTAL					9,475.00	8,296.92	1,178	1,178 (12%)

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

29 April 2021 (2020-2021)

D - Admin - Audit & Accountin

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
24	Internal Audit Fees				1,500.00	1,300.00	200	200 (13%)
25	External Audit Fees				600.00	600.00		(0%)
26	Accounting software fees				800.00	577.50	223	223 (27%)
SUB TOTAL					2,900.00	2,477.50	423	423 (14%)

E - Admin - Other

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
36	Insurance				2,200.00	1,879.63	320	320 (14%)
37	Annual Subscriptions				1,750.00	657.50	1,093	1,093 (62%)
38	Bank charges				100.00	186.60	-87	-87 (-86%)
39	Election Reserve				1,500.00		1,500	1,500 (100%)
40	Legal Fees Reserve				3,300.00	1,003.00	2,297	2,297 (69%)
41	Other specialist fees				500.00	244.99	255	255 (51%)
74	Sundry items				50.00	64.48	-14	-14 (-28%)
92	Risk Management				1,000.00	585.81	414	414 (41%)
SUB TOTAL					10,400.00	4,622.01	5,778	5,778 (55%)

F - Planning

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
76	Planning fees reserve				1,500.00		1,500	1,500 (100%)
SUB TOTAL					1,500.00		1,500	1,500 (100%)

G - Comm Assets - Grounds

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
27	General repairs				1,500.00	335.26	1,165	1,165 (77%)
28	Car Park repairs				5,000.00	2,620.00	2,380	2,380 (47%)
29	Play equipment Reserve				5,000.00	180.00	4,820	4,820 (96%)
30	Play area signs				250.00		250	250 (100%)
31	Grounds maintenance				10,000.00	11,021.09	-1,021	-1,021 (-10%)
32	Play area bark				2,000.00	1,455.82	544	544 (27%)
33	Tree maintenance				5,000.00	3,640.00	1,360	1,360 (27%)
34	Youth Pod / Outdoor Gym				20,000.00	4,245.00	15,755	15,755 (78%)
35	Play area benches/bins				1,000.00	617.50	383	383 (38%)
42	Pest control				500.00		500	500 (100%)
52	MW Consumables				450.00	498.13	-48	-48 (-10%)
90	Safety Inspections				500.00	235.00	265	265 (53%)
94	Vehicle lease				2,500.00		2,500	2,500 (100%)
95	Workshop/store				25,000.00	23,540.29	1,460	1,460 (5%)

Stanway Parish Council
Summary of Receipts and Payments

29 April 2021 (2020-2021)

All Cost Centres and Codes

SUB TOTAL		78,700.00	48,388.09	30,312	30,312 (38%)
------------------	--	------------------	------------------	---------------	---------------------

H - Comm Assets - Streets

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
46 Bus Shelter Reserve				1,500.00	1,760.00	-260	-260 (-17%)
49 Notice Board Reserve				4,200.00	4,170.00	30	30 (0%)
50 Street Light Costs				5,000.00	5,686.35	-686	-686 (-13%)
51 Street Light Reserve				40,000.00	3,183.03	36,817	36,817 (92%)
81 Street signs etc				2,000.00	1,860.00	140	140 (7%)
84 Street lighting electricity				4,000.00	4,997.00	-997	-997 (-24%)
SUB TOTAL				56,700.00	21,656.38	35,044	35,044 (61%)

I - Comm Assets - Halls

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
87 Architectural and other fees					90.00	-90	-90 (N/A)
88 Contingency Reserve				14,260.00	6,331.25	7,929	7,929 (55%)
SUB TOTAL				14,260.00	6,421.25	7,839	7,839 (54%)

J - Comm Assets - Burial Gds

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
55 Burial Ground Income	2,000.00	1,210.00	-790				-790 (-39%)
56 Tree sponsorship		5.00	5				5 (N/A)
57 BG Maintenance				2,000.00	215.70	1,784	1,784 (89%)
58 BG Reserve				5,500.00		5,500	5,500 (100%)
SUB TOTAL	2,000.00	1,215.00	-785	7,500.00	215.70	7,284	6,499 (68%)

K - Comm Assets - MPGA

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
60 MGPA Income	4,000.00	480.00	-3,520				-3,520 (-88%)
61 Maintenance				5,000.00		5,000	5,000 (100%)
62 Stationery				100.00		100	100 (100%)
63 Lease				100.00	50.00	50	50 (50%)
64 Specialist fees				500.00	520.16	-20	-20 (-4%)
65 Electricity				300.00	174.73	125	125 (41%)
67 Repairs							(N/A)
68 Replacement Reserve							(N/A)
SUB TOTAL	4,000.00	480.00	-3,520	6,000.00	744.89	5,255	1,735 (17%)

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

29 April 2021 (2020-2021)

L - Comm Services - Grants

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
70 s137/1972				15,000.00	5,106.45	9,894	9,894 (65%)
71 s106 expenditure							(N/A)
72 Other grants							(N/A)
73 CIL Grant expenditure							(N/A)
93 s19 (3) MPA 1976							(N/A)
SUB TOTAL				15,000.00	5,106.45	9,894	9,894 (65%)

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		(0%)
80 Interest payments				7,400.00	7,298.00	102	102 (1%)
SUB TOTAL				23,400.00	23,298.00	102	102 (0%)

N - Comm Services - Events

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
53 CE Income							(N/A)
54 CE Expenditure				1,000.00	755.87	244	244 (24%)
SUB TOTAL				1,000.00	755.87	244	244 (24%)

O. Comm Services- Services

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
91 Community Safety Reserve				6,000.00	90.00	5,910	5,910 (98%)
SUB TOTAL				6,000.00	90.00	5,910	5,910 (98%)

Summary

	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
NET TOTAL	281,285.00	280,226.06	-1,059	328,085.00	210,389.47	117,696	116,637 (19%)
V.A.T.		6,834.89			16,154.48		
GROSS TOTAL		287,060.95			226,543.95		

Full Internal Audit Report—next five pages

Internal Audit Report for Stanway Parish Council for the year ending 31st March 2021

Clerk: Donna Tristram	RFO: David Lines	Chairperson: Cllr Spademan
2020/21 Precept: £270,000 2021/22 Precept: £270,146	Income: Budget: £5,295, Actual: £10,226	Expenditure: Annual Budget £275,295, Actual: £208,604
General reserves: £55,850 as at 31/3/2021	Earmarked reserves: £139,350 as at 31/3/2021	Auditor: Gordon Mussett
Audit type: Year End		

Introduction

The primary objective of internal audit is to review, appraise and report upon the adequacy of internal control systems operating throughout the council. To achieve this I 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

Methodology

When conducting the audit, the internal auditor may:

- carry out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year in order to be able to complete the Annual Internal Audit Report 2020/21 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

Section 1 – Proper Bookkeeping		
I will look at the methods and processes used to manage the Council's accounts and in particular that it provides clear data for reporting and monitoring purposes. This includes checking information is accurate, up to date, referenced and verified.		
Evidence		Internal Auditor Commentary
Is the Ledger maintained and up to date ?	Yes	The Council uses the Scribe accounting package which produces reports on an income and expenditure basis.
Is the Cash Book up to date and regularly verified ?	Yes	Cash books are reconciled on a monthly basis and the Parish Council is registered for VAT. Reports including bank reconciliations go to the Corporate Governance Committee.
Is the arithmetic correct ?	Yes	A number of transactions were checked and found to be correct.

Section 2 – Financial Regulations & Standing Orders		
I checked the date the Council carried out its annual review of Standing Orders and Financial Regulations and, in particular, check if these are based on NALC's latest model which includes legislative changes.		
Evidence		Internal Auditor Comment
Have Standing Orders been adopted, are they up to date and reviewed annually ?	Yes	An interim review took place at the meeting held 7 th January 2021 having been deferred from the Annual Meeting of the Council but there is no evidence that the more detailed review agreed at that meeting has occurred. This review should be concluded promptly.
Are Financial Regulations up to date and reviewed annually ?	Yes	An interim review took place at the meeting held 7 th January 2021 having been deferred from the Annual Meeting of the Council but there is no evidence that the more detailed review agreed at that meeting has occurred. This review should be concluded promptly.
Has the Council properly tailored the Financial Regulations ?	Yes	
Has the Council appointed a Responsible Financial Officer ?	Yes	At Full Council meeting held 4 th June 2020 David Lines was appointed RFO

Section 3 – Payment Controls		
I have specifically checked bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) are being followed. I examined how regular payments are managed and specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. I checked if the Council had a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed.		
Evidence		Internal Auditor Comment
Is there supporting paperwork for payments with appropriate authorisation ?		
Where applicable are internet banking transactions properly recorded and approved ?	Yes	The current bank mandate for Unity Bank includes the late Councillor Manning
Is VAT properly identified, recorded and claimed within the limits ?	Yes	
Has the Council adopted the General Power of Competence and is there evidence this is being applied correctly ?	No	
Are payments under S137 of the LGA 1972 separately recorded, minuted, and is there evidence of direct benefit to the electorate ?	No	S137 payments are all identified as grant payments, and not all of them may be payable under S137, as this section of the 1972 LGA may only be used where the Council does not already hold a power to undertake the thing being financed.
Where applicable are payments of interest and capital sums in respect of loans paid in accordance with agreements ?	Yes	

Section 4 – Risk Management		
I would expect to find evidence of the management of risks from identification of what those are for the Council through to how these will be managed and the controls in place to mitigate these, and that these have been approved by the Council.		
Evidence		Internal Auditor Comment
Is there evidence of risk assessment documentation ?	Limited	There is limited evidence of risk assessments being prepared or completed. It is understood that the Council has purchased the Local Council Risk System and time needs to be invested in both using it and managing the significant risks identified.
Is there evidence that risks are being identified and managed ?	Limited	See above.
Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee and has it been reviewed on an annual basis ?	Yes	
Evidence that internal controls are documented and regularly reviewed ?	Yes	The Council commissioned an independent review which identified areas to improve upon and which was considered by Full Council on 28 th January 2021 with a recommendation to implement measures in May/June 2021.
Evidence that a review of the effectiveness of internal audit has been carried out during the year ?	Yes	Independent review conducted and reported

Section 5 – Budgetary Controls		
I have sought verification that budgets are properly prepared, agreed and monitored. In particular I have looked for evidence of good practice in that the key stages of the budgetary process have been followed.		
Evidence		Internal Auditor Comment
Has the budget been properly prepared and agreed ?	Yes	
Has the precept amount been agreed by Full Council and clearly minuted ?	No	Agreed at 28 th January 2021. The minutes report the Band D Council Tax level (without denoting it as Band D) but not the Precept
Regular reporting of expenditure and variances from budget ?	Yes	At each Full Council meeting
Reserves held – general and earmarked ?	Yes	As at 31 st March 2021:- General £55,850.01 Earmarked £139,350.00

Section 6 – Income Controls		
I have looked for evidence that income is correctly managed – recorded, banked and reported and I have checked mechanisms used to achieve this.		
Evidence		Internal Auditor Comment
Is income properly recorded and promptly banked ?	Yes	Most payments are now by way of bank transfer
Is income reported to Full Council ?	Yes	Reported to each Full Council meeting
Does the precept recorded agree to the Council Tax authority's notification ?	Yes	
If appropriate, are CIL reporting schedules in accordance with the Regulations ?	N/A	
Is CIL income reported to Full Council ?	N/A	
Does unspent CIL income form part of earmarked reserves ?	N/A	
Has an annual report been produced ?	No	
Has it been published on the authority's website ?	No	

Section 7 – Petty Cash		
Has the Council followed its own procedures and verification processes and are these up to date.		

Section 8 – Payroll Controls		
I have checked salaries are approved in accordance with PAYE, NI, Pension and that there is a clear understanding that the clerk is not self-employed. If the Clerk has been recruited during the year evidence will be required to show compliance with the new requirements for the statement of employment, induction, probation and training requirements. I have also reviewed how payroll is managed including evidence of approval of Payslips.		
Evidence		Internal Auditor Comment
Do all employees have a contract of employment ?	Yes	
Has the Council approved the salary paid ?	Yes	In view of the fact that staff costs account for 25%+ of the Council's expenditure a separate staffing budget review is recommended, setting out in detail for Councillors the grades and agreed hours of work for each member of staff, together with their current actual salary.
Minimum wage paid ?	Yes	
Are arrangements in place for authorisation of Payroll and payments by the Council ?	In part	There appears to be no documented procedure for approving overtime or additional hours. Members should assure themselves that overtime and additional hours are properly approved
Do salary payments deduct PAYE/NI ? Is PAYE/NIC paid promptly to HMRC ?	Yes	
Is there evidence the Council is aware of its pension responsibilities ? Are pension payments in operation ?	Yes	Member of Essex Pension Scheme
Are there any other payments (e.g. expenses) and are these reasonable and approved by the Council ?	Yes	Homeworking allowance and travel expenses

Section 10 – Bank reconciliations		
Does the Council understand and evidence good practice and internal control mechanisms in relation to bank reconciliation.		
Evidence		Internal Auditor Comment
Is bank reconciliation regularly completed and reconciled with the cash book and cover every account ?	Yes	Reported to every regular Full Council meeting
Do bank balances agree with bank statements ?	Yes	Bank balances stated in the cash book as at 31/03/21 agree with the bank statements:- Nationwide 419-95 £31,054.86 Nationwide 427-45 £31,027.43 Unity Trust £28,276.14 Barclays Premium £66,142.60 Barclays £22,543.50
Is there regular reporting of bank balances at Council meetings ?	Yes	Very full reports are presented to each regular Full Council meeting.

Section 11 – Year End Procedures		
Evidence		Internal Auditor Comment
Are appropriate accounting procedures used ?	Yes	
Financial trail from records to presented accounts ?	Yes	
Has the appropriate year end AGAR document been completed ?	No	To be completed at future Council meeting
During the period in question did the Council correctly provide for the exercise of public rights as required by the Accounts and Audit Regulations ?	Yes	
Have the publication requirements been met in accordance with the Regulations ?	Yes	

Section 12 – Internal Audit

Have previously identified weaknesses been addressed and recommendations considered. Are any further changes required to ensure effectiveness.

Evidence		Internal Auditor Comment
Has the previous Internal Audit Report been considered by Council ?	Yes	These are considered by the Internal Audit Committee with recommendations being referred to Full Council.
Has appropriate action been taken regarding any recommendations raised ?	Yes	Considered and agreed at January 2021 meeting
Has the Council confirmed the appointment of the Internal Auditor	Yes	Gordon Mussett was appointed as Internal Auditor for 2020/2021 on 4 th June 2020
Has the Council considered the effectiveness of Internal Audit ?	Yes	This was considered at the Council's January 2021 meeting but deferred to May 2021

Section 13 – External Audit for the Period Under Review

Evidence		Internal Auditor Comment
Has the previous External Audit Report been considered by the Council ?	Yes	Full Council 29 th October 2020
Has appropriate action been taken regarding the comments raised ?	N/A	There were no matters raised

Section 14 – Additional Information

Evidence		Internal Auditor Comment
Was the annual meeting held in accordance with legislation ?	No	The Emergency Powers gave Councils the right not to hold an Annual Meeting in 2020. However, having chosen to do so Stanway Parish failed to hold their meeting within the prescribed timescale of May.
Is there evidence Minutes are administered in accordance with legislation ?	Yes	Minutes are available on the Council's website.
Is there a list of Members' Interests held ?	Yes	

Does the Council have any Trustee responsibilities and are these clearly identified on a Trust Document ?	No	The Parish Council is corporate Trustee of a number of premises.
Has the Transparency Code been correctly applied and information published in accordance with the current legislation ?	Yes	Although the schedule of payments over £500 is now out of date being more than 3 months old.
Has the Council registered with the Information Commissioner ?	Yes	Z2785850 on 26 th July 2020
Is the Council compliant with the General Data Protection Regulations ?	Yes	Privacy and Cookies Stanway Parish Council (stanwaypc.org.uk)
Has the Council published a website accessibility statement on their website in line with the Regulations ?	Yes	Accessibility Stanway Parish Council (stanwaypc.org.uk)
Is there evidence that electronic files are backed up ?	Yes	
Do terms of reference exist for all Committees and is there evidence these are regularly reviewed ?	In part	These should be reviewed at each Annual Meeting but would appear not to have been reviewed in 2020. If Standing Orders are followed the business of the Annual Meeting will include this and a number of other important items.
Do the following policies exist, have they been formally adopted and are they regularly reviewed ? Health & Safety Equal Opportunities	No	Neither can be found on the website and there is no evidence of them having been reviewed at the Annual Meeting of the Council.

Summary of Issues to be Addressed during 2021/2022

- Section 2 Standing Orders to be reviewed
- Financial Regulations to be reviewed
- Section 3 Review use of S137 Powers – cannot be used if a power already exists
- Section 4 Risk Assessments need reviewing
- Section 8 Introduce a system for approving additional hours and overtime
- Section 9 Review Asset Register
- Other Ensure adequate personnel policies are in place

G N Mussett
21/5/21