



Date: 25 July 2022

Subject: RFO Report for the Full Council meeting on 28 July 2022

All referenced financial reports were extracted from the Council's accounting records and reflect the financial position as at 30 June 2022, being the date of the most recent bank statement. The following numbering refers to the relevant agenda item.

12.a) Payments List (Appendix One)

46 payments, totalling £66,967.01 were submitted to the Corporate Governance Committee (the 'CGC') for authorisation. All were authorised, save for Caloo in respect of which £4,000 plus VAT was withheld pending the outcome of the ongoing discussions regarding the 'sink hole'.

12.a) Summary of Receipts and Payments (Appendix Two)

The report provides a breakdown for each Cost Centre and Cost Code, showing receipts and payments and the variance against the annual budget. The following material variances (i.e. greater than 10 percent of budget) are to be noted:

- 28 (Car Park Repairs). Budgeted £0. Actual £1,044.69. Variance £1,044.69.
- 72 (Grants – other grants). Budgeted £0. Actual £1,000. Variance £1,000.
- 93 (Grants – s19(3) Local Government (Miscellaneous Provisions) Act 1976). Budgeted £0. Actual £450. Variance £450.

12.a) Bank Reconciliation (Appendix Three)

The bank reconciliation does not balance. The £500 mismatch arose from a standing order payment, since cancelled, which has been offset against another invoice from the supplier.

12.b) There is no planned expenditure of more than £10,000 for authorisation.

12.c) There are no virements proposed for authorisation.

12.d) The Financial Regulations have not kept pace with the Council's internal working practices, which means it is sometimes impracticable for committees and officers to conform to all regulations if the Council's services are to function efficiently. It is proposed to suspend the following provisions of the Financial Regulations pending a full review and refresh of both the Financial Regulations and the budget in Q3 of the current financial year: 4.4.; 5.3.; 5.11.; and 11.8.

Risks arise from the suspension of these provisions; however, there are other controls designed to mitigate such risks and these will remain in place. In summary, the most relevant are:

- 4.1. all expenditure is approved at the relevant level, depending on the value of the expense;
- 5.2. each month the CGC approves a Payments List and every invoice; and
- 6.7. (and 6.8, 6.9 and 6.10) all payments are made by bank transfer, direct debit or standing order which is authorised by two councillors.

The practical effect of these other controls is that money cannot leave the Council's bank accounts unless it has been authorised by at least six people; five of whom must be Councillors.

APPENDIX ONE — Payments List

Stanway Parish Council PAYMENTS (AWAITING AUTHORISATION) LIST

Voucher Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
99	13/06/2022		1. Unity Trust Bank		Bus shelter maintenance and r	A Clarke Monumental Ltd	S	416.67	83.33	500.00
101	14/06/2022		1. Unity Trust Bank		Play area equipment	Caloo Ltd	S	45,019.00	9,003.80	54,022.80
102	27/06/2022		1. Unity Trust Bank		Fitness sessions	Our Parks Ltd	S	450.00	90.00	540.00
104	10/06/2022		1. Unity Trust Bank	Direct Debit	Telephone and broadband	New Star Networks Ltd	S	173.78	34.76	208.54
105	27/06/2022		1. Unity Trust Bank		First aid kit	Amazon Payments UK Limite	S	10.82	2.17	12.99
106	27/06/2022		1. Unity Trust Bank		First aid kit	Amazon Payments UK Limite	X	4.99		4.99
107	27/06/2022		1. Unity Trust Bank		Maintenance tools and supplie	Amazon Payments UK Limite	S	16.04	3.21	19.25
108	27/06/2022		1. Unity Trust Bank		Maintenance tools and supplie	Amazon Payments UK Limite	S	35.42	7.08	42.50
109	27/06/2022		1. Unity Trust Bank		First aid kit	Amazon Payments UK Limite	S	43.33	8.67	52.00
110	27/06/2022		1. Unity Trust Bank		Printer supplies	Amazon Payments UK Limite	S	36.71	7.34	44.05
111	27/06/2022		1. Unity Trust Bank		Maintenance tools and supplie	Impact Sign Services Ltd	S	30.00	6.00	36.00
112	27/06/2022		1. Unity Trust Bank		Signage	Impact Sign Services Ltd	S	86.00	17.20	103.20
113	27/06/2022		1. Unity Trust Bank		Staff training	Coldhester Regional Agricultu	S	180.00	36.00	216.00
114	27/06/2022		1. Unity Trust Bank		Staff training	Coldhester Regional Agricultu	S	240.00	48.00	288.00
115	27/06/2022		1. Unity Trust Bank		Payroll services	RE Group Accountants Limite	S	104.52	20.90	125.42
116	27/06/2022		1. Unity Trust Bank	Direct Debit	ICO Registration	Information Commissioner	X	40.00		40.00
117	27/06/2022		1. Unity Trust Bank		Insurance	Arthur J. Gallagher Insurance	X	3,489.26		3,489.26
118	27/06/2022		1. Unity Trust Bank		Telephone and broadband	Saint IT Ltd	S	158.26	31.65	189.91
119	28/06/2022		1. Unity Trust Bank		Tablet protectors	Saint IT Ltd	S	21.66	4.33	25.99
120	28/06/2022		1. Unity Trust Bank		Subscription	Society of Local Council Clerk	X	327.00		327.00
121	28/06/2022		1. Unity Trust Bank		Councillor training	Essex Association of Local Cc	S	90.00	18.00	108.00
122	28/06/2022		1. Unity Trust Bank		Staff training	Essex Association of Local Cc	S	150.00	30.00	180.00
127	29/06/2022		1. Unity Trust Bank		Waste bin collection	TBS Hygiene Ltd	S	190.00	38.00	228.00
128	29/06/2022		1. Unity Trust Bank		Grounds Maintenance	Dines Agri Services	X	245.00		245.00
129	05/07/2022		1. Unity Trust Bank		Grounds Maintenance	Dines Agri Services	X	556.87		556.87
130	05/07/2022		1. Unity Trust Bank		Maintenance tools and supplie	Ernest Doe & Sons Ltd	S	168.22	33.65	201.87
131	05/07/2022		1. Unity Trust Bank		Printer supplies	Aurora Managed Services Ltd	S	172.23	34.45	206.68
132	05/07/2022		1. Unity Trust Bank	Standing Order						
133	05/07/2022		1. Unity Trust Bank	Standing Order						
134	05/07/2022		1. Unity Trust Bank	Standing Order						
135	05/07/2022		1. Unity Trust Bank		Salaries, PAYE & NI (all)					
136	05/07/2022		1. Unity Trust Bank		Salaries, PAYE & NI (all)					
137	05/07/2022		1. Unity Trust Bank		Salaries, PAYE & NI (all)					
138	05/07/2022		1. Unity Trust Bank		Salaries, PAYE & NI (all)					
139	05/07/2022		1. Unity Trust Bank		Pension contributions (all)					
140	05/07/2022		1. Unity Trust Bank		Salaries, PAYE & NI (all)					

Stanway Parish Council PAYMENTS (AWAITING AUTHORISATION) LIST

Voucher Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
141	05/07/2022		1. Unity Trust Bank		Maintenance tools and supplie	Kent Blaxill & Co Ltd	S	173.47	34.70	208.17
142	05/07/2022		1. Unity Trust Bank		Play area equipment	Kent Blaxill & Co Ltd	S	44.69	8.94	53.63
143	05/07/2022		1. Unity Trust Bank		Car park repairs	Kent Blaxill & Co Ltd	S	77.47	15.49	92.96
144	05/07/2022		1. Unity Trust Bank		Event expenses	Kent Blaxill & Co Ltd	L	74.97	8.30	83.27
145	05/07/2022		1. Unity Trust Bank		Event expenses	Kent Blaxill & Co Ltd	L	80.16	9.41	89.57
146	05/07/2022		1. Unity Trust Bank		Internal Audit Review	SLCC Enterprises Ltd	S	500.00	100.00	600.00
147	05/07/2022		1. Unity Trust Bank		Printer supplies	Amazon Payments UK Limited	S	33.33	6.67	40.00
148	05/07/2022		1. Unity Trust Bank		Grounds Maintenance	Dines Agri Services	X	556.87		556.87
150	07/07/2022		1. Unity Trust Bank		Litter bins	TBS Hygiene Ltd	S	764.92	152.98	917.90
155	07/07/2022		1. Unity Trust Bank	Standing Order	IT Support	Saint IT Ltd	S	99.00	19.80	118.80
Total								66,967.01	9,914.83	76,881.84

NOTE: The redactions relate to salaries, tax, National Insurance and pensions information, totals for which are included in other reports.

APPENDIX TWO — Summary of Receipts and Payments

Summary of Receipts and Payments

All Cost Centres and Codes (Between 01/04/2022 and 30/06/2022)

A - Income

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1	Precept	290,762.00	148,010.50	-142,751.50				-142,751.50 (-49%)
2	Wayleaves	1.00	1.00					(0%)
3	CBC Grants - General	500.00		-500.00				-500.00 (-100%)
4	CBC Grants - CIL, s106, etc..	43,500.00		-43,500.00				-43,500.00 (-100%)
5	Other Grants	88,769.00	86,589.00	-2,180.00				-2,180.00 (-2%)
6	Interest Income	50.00		-50.00				-50.00 (-100%)
7	LCTS Grant	4,759.00		-4,759.00				-4,759.00 (-100%)
53	Community Events - Income	500.00	1,205.25	705.25				705.25 (141%)
55	Burial Ground - Income	3,000.00	1,090.00	-1,910.00				-1,910.00 (-63%)
56	Burial Ground - Tree Sponsorshi	10.00		-10.00				-10.00 (-100%)
77	Miscellaneous		101.00	101.00				101.00 (N/A)
85	VAT Refund							(N/A)
97	Stanway Lakelands Centre - Inca	10,000.00		-10,000.00				-10,000.00 (-100%)
102	PWLB Advance							(N/A)
SUB TOTAL		441,851.00	236,996.75	-204,854.25				-204,854.25 (-46%)

B - Administration - Personnel

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
8	Salaries, PAYE & NI (all)				150,000.00	27,852.60	122,147.40	122,147.40 (81%)
10	Home Working Allowance				864.00	144.00	720.00	720.00 (83%)
11	Pension contributions (all)				32,500.00	8,074.56	24,425.44	24,425.44 (75%)
12	Payroll Services				550.00	231.22	318.78	318.78 (57%)
13	Training (all)				3,000.00	1,296.81	1,703.19	1,703.19 (56%)
14	Travel				1,000.00	34.30	965.70	965.70 (96%)
15	Stationery - Councillors				250.00		250.00	250.00 (100%)
75	Chairman's Allowance				200.00		200.00	200.00 (100%)
82	Staffing Reserve							(N/A)
SUB TOTAL					188,364.00	37,633.49	150,730.51	150,730.51 (80%)

C - Administration - Office & IT

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
16	Postage				200.00	2.65	197.35	197.35 (98%)
17	Office Supplies				800.00	112.93	687.07	687.07 (85%)
18	Printer lease & consumables				800.00	459.70	340.30	340.30 (42%)
19	IT Support - Councillor				1,225.00		1,225.00	1,225.00 (100%)
20	Telephone and Broadband				1,250.00	1,077.47	172.53	172.53 (13%)
21	Website Hosting				1,850.00		1,850.00	1,850.00 (100%)
22	IT Support - Office				2,250.00	456.20	1,793.80	1,793.80 (79%)
23	IT/PA System Reserve							(N/A)
78	Room Hire				250.00	56.00	194.00	194.00 (77%)
SUB TOTAL					8,625.00	2,164.95	6,460.05	6,460.05 (74%)

Summary of Receipts and Payments

All Cost Centres and Codes (Between 01/04/2022 and 30/06/2022)

D - Administration - Audit & A

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
24	Internal Audit				1,500.00		1,500.00	1,500.00 (100%)
25	External Audit				650.00		650.00	650.00 (100%)
26	Accounting Software				900.00		900.00	900.00 (100%)
SUB TOTAL					3,050.00		3,050.00	3,050.00 (100%)

E - Administration - Other

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
36	Insurance				4,500.00	3,489.26	1,010.74	1,010.74 (22%)
37	Subscriptions				1,800.00	1,724.13	75.87	75.87 (4%)
38	Bank Charges				250.00	48.65	201.35	201.35 (80%)
39	Election Reserve							(N/A)
40	Legal Fees				1,000.00		1,000.00	1,000.00 (100%)
41	Other Specialist Fees				500.00		500.00	500.00 (100%)
74	Sundry Items				100.00	18.00	82.00	82.00 (82%)
92	Risk Management				1,000.00		1,000.00	1,000.00 (100%)
SUB TOTAL					9,150.00	5,280.04	3,869.96	3,869.96 (42%)

F - Planning

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
76	Planning fees reserve							(N/A)
SUB TOTAL								(N/A)

G - Community Assets - Grou

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
27	General Repairs				1,300.00	600.00	700.00	700.00 (53%)
28	Car Park Repairs					1,044.69	-1,044.69	-1,044.69 (N/A)
29	Play Areas - equipment replacen				117,434.00	123,422.90	-5,988.90	-5,988.90 (-5%)
30	Play Areas - signs				255.00	86.00	169.00	169.00 (66%)
31	Grounds Maintenance				12,000.00	1,541.87	10,458.13	10,458.13 (87%)
32	Play Areas - bark				1,050.00		1,050.00	1,050.00 (100%)
33	Tree Maintenance				2,000.00		2,000.00	2,000.00 (100%)
34	Outdoor Gym - maintenance				1,000.00		1,000.00	1,000.00 (100%)
35	Play Areas - benches & bins				1,500.00		1,500.00	1,500.00 (100%)
42	Pest control				500.00		500.00	500.00 (100%)
52	Tools and Consumables				1,250.00	147.12	1,102.88	1,102.88 (88%)
90	Safety Inspections				510.00		510.00	510.00 (100%)
94	Tractor - Lease & Insurance				3,300.00	735.00	2,565.00	2,565.00 (77%)
95	Workshop and Store				200.00	94.79	105.21	105.21 (52%)
103	New Projects (subject to funding)				38,000.00		38,000.00	38,000.00 (100%)

Summary of Receipts and Payments

All Cost Centres and Codes (Between 01/04/2022 and 30/06/2022)

SUB TOTAL		180,299.00	127,672.37	52,626.63	52,626.63 (29%)
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H - Community Assets - Street

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
46	Bus shelters - maintenance				1,000.00	838.23	161.77	161.77 (16%)
49	Notice Boards - maintenance				800.00		800.00	800.00 (100%)
50	Streetlights - Maintenance & rep.				6,000.00	254.60	5,745.40	5,745.40 (95%)
51	Street Light Reserve							(N/A)
81	Street Signs				3,000.00	65.00	2,935.00	2,935.00 (97%)
84	Streetlights - Electricity				8,000.00	1,159.82	6,840.18	6,840.18 (85%)
96	Footpaths - Maintenance				1,500.00		1,500.00	1,500.00 (100%)
SUB TOTAL					20,300.00	2,317.65	17,982.35	17,982.35 (88%)

I - Community Assets - Halls

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
87	Architectural and other fees							(N/A)
88	Contingency Reserve							(N/A)
98	Stanway Lakelands Centre - Ca				55,000.00		55,000.00	55,000.00 (100%)
99	Stanway Lakelands Centre - Rur				12,500.00		12,500.00	12,500.00 (100%)
SUB TOTAL					67,500.00		67,500.00	67,500.00 (100%)

J - Community Assets - Burial

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
57	Burial Ground - Maintenance				1,575.00	585.00	990.00	990.00 (62%)
58	Burial Ground - Repairs		100.00	100.00	500.00		500.00	600.00 (120%)
SUB TOTAL			100.00	100.00	2,075.00	585.00	1,490.00	1,590.00 (76%)

L - Community Services - Grar

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
70	Grants - s137 Local Governmen				10,000.00		10,000.00	10,000.00 (100%)
71	s106 Town & Country Planning A							(N/A)
72	Grants - other grants					1,000.00	-1,000.00	-1,000.00 (N/A)
73	Grants - CIL							(N/A)
93	Grants - s19(3) Local Governme					450.00	-450.00	-450.00 (N/A)
SUB TOTAL					10,000.00	1,450.00	8,550.00	8,550.00 (85%)

Summary of Receipts and Payments

All Cost Centres and Codes (Between 01/04/2022 and 30/06/2022)

M - Loans

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
79	Capital Repayments				15,751.00		15,751.00	15,751.00 (100%)
80	Interest Payments							(N/A)
SUB TOTAL					15,751.00		15,751.00	15,751.00 (100%)

N - Community Services - Events

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
54	Community Events - expenditure				2,000.00	750.52	1,249.48	1,249.48 (62%)
SUB TOTAL					2,000.00	750.52	1,249.48	1,249.48 (62%)

O - Community Services - Services

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
91	Community Safety				2,500.00		2,500.00	2,500.00 (100%)
100	Green Projects				1,500.00		1,500.00	1,500.00 (100%)
101	New Projects (subject to funding)				12,000.00		12,000.00	12,000.00 (100%)
104	Other				5,600.00		5,600.00	5,600.00 (100%)
SUB TOTAL					21,600.00		21,600.00	21,600.00 (100%)

Summary

NET TOTAL	441,851.00	237,096.75	-204,754.25	528,714.00	177,854.02	350,859.98	146,105.73 (15%)
V.A.T.					24,729.62		
GROSS TOTAL		237,096.75			202,583.64		

APPENDIX THREE — Bank Reconciliation

Stanway Parish Council

Prepared by: _____

Date: _____

Name and Role (Clerk/RFO etc)

Approved by: _____

Date: _____

Name and Role (RFO/Chair of Finance etc)

	Bank Reconciliation at 30/06/2022		
	Cash in Hand 01/04/2022		214,515.28
	ADD Receipts 01/04/2022 - 30/06/2022		237,096.75
			451,612.03
	SUBTRACT Payments 01/04/2022 - 30/06/2022		202,583.64
A	Cash in Hand 30/06/2022 (per Cash Book)		249,028.39
	Cash in hand per Bank Statements		
	Cash 04/04/2022	0.00	
	5. Nationwide 90172419 01/04/2022	31,186.61	
	4. Nationwide 90172427 01/04/2022	31,089.48	
	1. Unity Trust Bank 30/06/2022	162,015.53	
	3. Barclays Premium Savings A/C 19/05/2022	66,149.20	
	2. Barclays Main C/A 19/05/2022	20,232.51	
			310,673.33
	Less unrepresented payments		62,144.94
			248,528.39
	Plus unrepresented receipts		
B	Adjusted Bank Balance		248,528.39
	Error A does NOT equal B		
	ERROR IS	£500.00	